

Class	FY2019 Q3	FY2018	FY2017
End-of-period exchange rate (Statement of Financial Position)	10.6347	10.2824	10.0146
Average exchange rate (Statement of Income)	10.8475	10.0433	10.0192

## FY2019 Q3 Consolidated Statement of Financial Position

### ● JPY Basis

Unit: JPY million

Account title	FY2019 Q3	FY2018	FY2017
Non-current assets	3,965	3,007	2,904
Current assets	34,080	26,789	22,125
<b>Total assets</b>	<b>38,045</b>	<b>29,796</b>	<b>25,029</b>
Non-current liabilities	2,018	1,318	1,929
Current liabilities	32,080	24,737	20,529
<b>Total liabilities</b>	<b>34,098</b>	<b>26,056</b>	<b>22,458</b>
Paid-in capital	1,452	1,452	1,452
Additional paid-in capital	(16)	(16)	(532)
Retained earnings	3,016	2,789	2,163
Treasury stock	(521)	(521)	(521)
Other capital factors	(40)	(24)	(6)
Total equity attributable to owners of the parent	3,890	3,679	2,555
Non-controlling interest	56	60	15
<b>Total equity</b>	<b>3,947</b>	<b>3,740</b>	<b>2,570</b>

※ IFRS basis

### ● KRW Basis

Unit: KRW million

Account title	FY2019 Q3	FY2018	FY2017
Non-current assets	42,172	30,920	29,084
Current assets	362,433	275,461	221,573
<b>Total assets</b>	<b>404,606</b>	<b>306,382</b>	<b>250,657</b>
Non-current liabilities	21,467	13,560	19,326
Current liabilities	341,162	254,360	205,590
<b>Total liabilities</b>	<b>362,629</b>	<b>267,921</b>	<b>224,916</b>
Paid-in capital	20,552	20,552	20,552
Additional paid-in capital	(229)	(229)	(7,526)
Retained earnings	32,185	29,635	23,603
Treasury stock	(5,507)	(5,507)	(5,507)
Other capital factors	(5,625)	(6,615)	(5,534)
Total equity attributable to owners of the parent	41,376	37,836	25,587
Non-controlling interest	600	624	153
<b>Total equity</b>	<b>41,976</b>	<b>38,460</b>	<b>25,741</b>

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# FY2019 Q3 Consolidated Statement of Income

## ● JPY Basis

Unit: JPY million

Account title	FY2019 Q3 (Cumulative)	FY2018	FY2017
Sales	6,390	7,849	6,567
Cost of sales	1,720	2,234	2,028
Gross margin	4,669	5,615	4,538
Selling general / Administrative expenses	3,558	4,118	3,476
Other gains / losses	(31)	(95)	(95)
Operating income	1,079	1,400	966
Financial income	10	24	14
Financial expense	128	134	102
Foreign exchange gains / losses	3	(16)	(16)
Equity method income	4	(2)	38
Income before tax	969	1,272	899
Income tax expenses	354	499	243
Continuing operations	614	772	656
Discontinued operations		167	141
Net income	614	940	798
Owners of the parent	618	948	806
Non-controlling interest	(3)	(8)	(8)

## ● KRW Basis

Unit: KRW million

Account title	FY2019 Q3 (Cumulative)	FY2018	FY2017
Sales	69,323	78,836	65,796
Cost of sales	18,665	22,442	20,325
Gross margin	50,657	56,393	45,471
Selling general / Administrative expenses	38,605	41,362	34,833
Other gains / losses	(345)	(962)	(955)
Operating income	11,706	14,068	9,681
Financial income	117	246	144
Financial expense	1,390	1,348	1,024
Foreign exchange gains / losses	38	(166)	(170)
Equity method income	46	(21)	386
Income before tax	10,518	12,778	9,016
Income tax expenses	3,849	5,016	2,438
Continuing operations	6,668	7,762	6,578
Discontinued operations		1,683	1,420
Net income	6,668	9,445	7,999
Owners of the parent	6,710	9,529	8,082
Non-controlling interest	(41)	(83)	(82)

\* By adoption of IFRS 15 (Revenue from Contracts with Customers) from FY2018 Q1, sales recognition standard of a part of the businesses has been changed from gross to net amount. For easy comparison with past performance, FY2017 sales has also been modified to figures where retroactive adjustment was made.

\* As IFRS 5 (Non-current Assets Held for Sale and Discontinued Operations) has been adopted upon the sell of subsidiary in Dec.2018, it has also been applied to the past figures retroactively.