

Class	FY2020 H1	FY2019	FY2018
End-of-period exchange rate (Statement of Financial Position)	11.1206	11.3083	10.2824
Average exchange rate (Statement of Income)	11.2686	10.8760	10.0433

FY2020 H1 Consolidated Statement of Financial Position

● JPY Basis

Unit: JPY million

Account title	FY2020 H1	FY2019	FY2018
Non-current assets	5,784	3,960	3,007
Current assets	22,120	20,244	26,789
Total assets	27,905	24,204	29,796
Non-current liabilities	5,027	3,433	1,318
Current liabilities	18,719	16,615	24,737
Total liabilities	23,746	20,049	26,056
Paid-in capital	1,452	1,452	1,452
Additional paid-in capital	(211)	(16)	(16)
Retained earnings	3,289	3,253	2,789
Treasury stock	(325)	(521)	(521)
Other capital factors	(52)	(68)	(24)
Total equity attributable to owners of the parent	4,152	4,099	3,679
Non-controlling interest	6	55	60
Total equity	4,158	4,154	3,740

※ IFRS basis

● KRW Basis

Unit: KRW million

Account title	FY2020 H1	FY2019	FY2018
Non-current assets	64,331	44,781	30,920
Current assets	245,990	228,925	275,461
Total assets	310,322	273,707	306,382
Non-current liabilities	55,904	38,829	13,560
Current liabilities	208,171	187,894	254,360
Total liabilities	264,075	226,723	267,921
Paid-in capital	20,552	20,552	20,552
Additional paid-in capital	(2,408)	(229)	(229)
Retained earnings	35,407	34,777	29,635
Treasury stock	(3,320)	(5,507)	(5,507)
Other capital factors	(4,049)	(3,232)	(6,615)
Total equity attributable to owners of the parent	46,180	46,361	37,836
Non-controlling interest	67	622	624
Total equity	46,247	46,983	38,460

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FY2020 H1 Consolidated Statement of Income

● JPY Basis

Unit: JPY million

Account title	FY2020 H1	FY2019	FY2018
Sales	4,912	8,700	7,849
Cost of sales	1,561	2,418	2,234
Gross margin	3,350	6,281	5,615
Selling general / Administrative expenses	2,529	4,911	4,118
Other gains / losses	(35)	(141)	(95)
Operating income	784	1,228	1,400
Financial income	16	12	24
Financial expense	101	180	134
Foreign exchange gains / losses	(29)	136	(16)
Equity method income	(2)	43	(2)
Income before tax	667	1,240	1,272
Income tax expenses	240	390	499
Continuing operations	426	850	772
Discontinued operations	0	0	167
Net income	426	850	940
Owners of the parent	428	855	948
Non-controlling interest	(1)	(4)	(8)

※ IFRS basis

● KRW Basis

Unit: KRW million

Account title	FY2020 H1	FY2019	FY2018
Sales	55,352	94,626	78,836
Cost of sales	17,599	26,306	22,442
Gross margin	37,753	68,320	56,393
Selling general / Administrative expenses	28,506	53,415	41,362
Other gains / losses	(402)	(1,540)	(962)
Operating income	8,844	13,364	14,068
Financial income	182	131	246
Financial expense	1,142	1,958	1,348
Foreign exchange gains / losses	(331)	1,485	(166)
Equity method income	(29)	471	(21)
Income before tax	7,521	13,494	12,778
Income tax expenses	2,710	4,243	5,016
Continuing operations	4,810	9,251	7,762
Discontinued operations	0	0	1,683
Net income	4,810	9,251	9,445
Owners of the parent	4,828	9,302	9,529
Non-controlling interest	(17)	(51)	(83)