

Class	FY2020 Q1	FY2019	FY2020 Q1
End-of-period exchange rate (Statement of Financial Position)	11.1605	11.3083	11.1605
Average exchange rate (Statement of Income)	11.3470	10.8760	11.3470

FY2020 Q1 Consolidated Statement of Financial Position

● JPY Basis

Unit: JPY million

Account title	FY2020 Q1	FY2019	FY2018
Non-current assets	4,371	3,960	3,007
Current assets	24,976	20,244	26,789
Total assets	29,348	24,204	29,796
Non-current liabilities	3,907	3,433	1,318
Current liabilities	21,559	16,615	24,737
Total liabilities	25,466	20,049	26,056
Paid-in capital	1,452	1,452	1,452
Additional paid-in capital	(15)	(16)	(16)
Retained earnings	3,016	3,253	2,789
Treasury stock	(521)	(521)	(521)
Other capital factors	(57)	(68)	(24)
Total equity attributable to owners of the parent	3,874	4,099	3,679
Non-controlling interest	6	55	60
Total equity	3,881	4,154	3,740

※ IFRS basis

● KRW Basis

Unit: KRW million

Account title	FY2020 Q1	FY2019	FY2018
Non-current assets	48,787	44,781	30,920
Current assets	278,751	228,925	275,461
Total assets	327,538	273,707	306,382
Non-current liabilities	43,607	38,829	13,560
Current liabilities	240,614	187,894	254,360
Total liabilities	284,222	226,723	267,921
Paid-in capital	20,552	20,552	20,552
Additional paid-in capital	(222)	(229)	(229)
Retained earnings	32,339	34,777	29,635
Treasury stock	(5,507)	(5,507)	(5,507)
Other capital factors	(3,921)	(3,232)	(6,615)
Total equity attributable to owners of the parent	43,240	46,361	37,836
Non-controlling interest	75	622	624
Total equity	43,316	46,983	38,460

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FY2020 Q1 Consolidated Statement of Income

● JPY Basis

Unit: JPY million

Account title	FY2020 Q1	FY2019	FY2018
Sales	2,264	8,700	7,849
Cost of sales	757	2,418	2,234
Gross margin	1,506	6,281	5,615
Selling general / Administrative expenses	1,228	4,911	4,118
Other gains / losses	(13)	(141)	(95)
Operating income	265	1,228	1,400
Financial income	7	12	24
Financial expense	50	180	134
Foreign exchange gains / losses	14	136	(16)
Equity method income	2	43	(2)
Income before tax	239	1,240	1,272
Income tax expenses	85	390	499
Continuing operations	154	850	772
Discontinued operations	0	0	167
Net income	154	850	940
Owners of the parent	155	855	948
Non-controlling interest	(0)	(4)	(8)

※ IFRS basis

● KRW Basis

Unit: KRW million

Account title	FY2020 Q1	FY2019	FY2018
Sales	25,695	94,626	78,836
Cost of sales	8,596	26,306	22,442
Gross margin	17,098	68,320	56,393
Selling general / Administrative expenses	13,939	53,415	41,362
Other gains / losses	(149)	(1,540)	(962)
Operating income	3,009	13,364	14,068
Financial income	86	131	246
Financial expense	573	1,958	1,348
Foreign exchange gains / losses	166	1,485	(166)
Equity method income	31	471	(21)
Income before tax	2,720	13,494	12,778
Income tax expenses	969	4,243	5,016
Continuing operations	1,751	9,251	7,762
Discontinued operations	0	0	1,683
Net income	1,751	9,251	9,445
Owners of the parent	1,760	9,302	9,529
Non-controlling interest	(8)	(51)	(83)