

Class	FY2020	FY2019	FY2018
End-of-period exchange rate (Statement of financial position)	10.2733	11.3083	10.2824
Average exchange rate (Statement of Income)	10.9415	10.8760	10.0433

FY2020 Consolidated Statement of Financial Position

● JPY Basis

Unit: JPY 1 mn

Account title	FY2020	FY2019	FY2018
Non-current assets	6,992	3,960	3,007
Current assets	29,187	20,244	26,789
Total assets	36,179	24,204	29,796
Non-current liabilities	7,621	3,433	1,318
Current liabilities	24,086	16,615	24,737
Total liabilities	31,708	20,049	26,056
Paid-in capital	1,452	1,452	1,452
Additional paid-in capital	(211)	(16)	(16)
Retained earnings	3,587	3,253	2,789
Treasury stock	(325)	(521)	(521)
Other capital factors	(37)	(68)	(24)
Total equity attributable to owners of the parent	4,465	4,099	3,679
Non-controlling interest	5	55	60
Total equity	4,470	4,154	3,740

※ IFRS basis

● KRW Basis

Unit: KRW 1 mn

Account title	FY2020	FY2019	FY2018
Non-current assets	71,831	44,781	30,920
Current assets	299,848	228,925	275,461
Total assets	371,679	273,707	306,382
Non-current liabilities	78,300	38,829	13,560
Current liabilities	247,450	187,894	254,360
Total liabilities	325,751	226,723	267,921
Paid-in capital	20,552	20,552	20,552
Additional paid-in capital	(2,408)	(229)	(229)
Retained earnings	38,520	34,777	29,635
Treasury stock	(3,320)	(5,507)	(5,507)
Other capital factors	(7,469)	(3,232)	(6,615)
Total equity attributable to owners of the parent	45,873	46,361	37,836
Non-controlling interest	54	622	624
Total equity	45,928	46,983	38,460

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Average exchange rate (Statement of Income)	10.9415	10.8760	10.0433

FY2020 Consolidated Statement of Income

● JPY Basis

Unit: JPY 1 mn

Account title	FY2020	FY2019	FY2018
Sales	9,265	8,250	7,436
Cost of sales	3,089	2,281	2,103
Gross margin	6,175	5,969	5,333
Selling general / Administrative expenses	5,246	4,716	3,938
Other gains / losses	454	(139)	(95)
Operating income	1,383	1,113	1,298
Financial income	6	12	24
Financial expense	189	180	134
Foreign exchange gains / losses	(110)	136	(16)
Equity method income	37	43	(2)
Income before tax	1,127	1,125	1,170
Income tax expenses	435	347	467
Continuing operations	691	777	702
Discontinued operations	31	73	238
Net income	723	850	940
Owners of the parent	725	855	948
Non-controlling interest	(2)	(4)	(8)

● KRW Basis

Unit: KRW 1 mn

Account title	FY2020	FY2019	FY2018
Sales	101,379	89,730	74,684
Cost of sales	33,809	24,810	21,121
Gross margin	67,570	64,920	53,563
Selling general / Administrative expenses	57,399	51,292	39,556
Other gains / losses	4,969	(1,521)	(962)
Operating income	15,140	12,106	13,043
Financial income	66	131	246
Financial expense	2,073	1,958	1,348
Foreign exchange gains / losses	(1,210)	1,485	(166)
Equity method income	408	471	(21)
Income before tax	12,331	12,235	11,753
Income tax expenses	4,762	3,781	4,698
Continuing operations	7,569	8,453	7,054
Discontinued operations	342	797	2,390
Net income	7,912	9,251	9,445
Owners of the parent	7,941	9,302	9,529
Non-controlling interest	(29)	(51)	(83)

※ IFRS basis

2020.11 By adoption of IFRS 5 (Non-current assets held for sale and discontinued operations) based on selling off of its subsidiary, past figures have been revised retroactively.