

Class	FY2021 1H	FY2020	FY2019
End-of-period exchange rate (Statement of financial position)	10.5818	10.2733	11.3083
Average exchange rate (Statement of Income)	10.3758	10.9415	10.8760

FY2021 1H Consolidated statement of financial position

● JPY Basis

Unit: JPY 1 mn

Account title	FY2021 1H	FY2020	FY2019
Non-current assets	8,709	6,992	3,960
Current assets	32,699	29,187	20,244
Total assets	41,409	36,179	24,204
Non-current liabilities	9,420	7,621	3,433
Current liabilities	27,835	24,086	16,615
Total liabilities	37,255	31,708	20,049
Paid-in capital	1,454	1,452	1,452
Additional paid-in capital	(210)	(211)	(16)
Retained earnings	3,272	3,587	3,253
Treasury stock	(325)	(325)	(521)
Other capital factors	(44)	(37)	(68)
Total equity attributable to owners of the parent	4,145	4,465	4,099
Non-controlling interest	8	5	55
Total equity	4,154	4,470	4,154

※ IFRS basis

● KRW Basis

Unit: KRW 1 mn

Account title	FY2021 1H	FY2020	FY2019
Non-current assets	92,166	71,831	44,781
Current assets	346,024	299,848	228,925
Total assets	438,190	371,679	273,707
Non-current liabilities	99,681	78,300	38,829
Current liabilities	294,548	247,450	187,894
Total liabilities	394,229	325,751	226,723
Paid-in capital	20,566	20,552	20,552
Additional paid-in capital	(2,394)	(2,408)	(229)
Retained earnings	35,253	38,520	34,777
Treasury stock	(3,320)	(3,320)	(5,507)
Other capital factors	(6,234)	(7,469)	(3,232)
Total equity attributable to owners of the parent	43,870	45,873	46,361
Non-controlling interest	90	54	622
Total equity	43,961	45,928	46,983

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FY2021 1H Consolidated statement of income

● JPY Basis

Unit: JPY 1 mn

Account title	FY2021 1H	FY2020	FY2019
Sales	4,720	9,265	8,250
Cost of sales	1,583	3,089	2,281
Gross margin	3,137	6,175	5,969
Selling general / Administrative expenses	2,709	5,246	4,716
Other gains / losses	(75)	454	(139)
Operating income	352	1,383	1,113
Financial income	1	6	12
Financial expense	84	189	180
Foreign exchange gains / losses	(35)	(110)	136
Equity method income	(112)	37	43
Income before tax	121	1,127	1,125
Income tax expenses	41	435	347
Continuing operations	80	691	777
Discontinued operations	0	31	73
Net income	80	723	850
Owners of the parent	76	725	855
Non-controlling interest	3	(2)	(4)

● KRW Basis

Unit: KRW 1 mn

Account title	FY2021 1H	FY2020	FY2019
Sales	48,981	101,379	89,730
Cost of sales	16,428	33,809	24,810
Gross margin	32,553	67,570	64,920
Selling general / Administrative expenses	28,115	57,399	51,292
Other gains / losses	(784)	4,969	(1,521)
Operating income	3,654	15,140	12,106
Financial income	15	66	131
Financial expense	871	2,073	1,958
Foreign exchange gains / losses	(371)	(1,210)	1,485
Equity method income	(1,164)	408	471
Income before tax	1,261	12,331	12,235
Income tax expenses	428	4,762	3,781
Continuing operations	832	7,569	8,453
Discontinued operations	-	342	797
Net income	832	7,912	9,251
Owners of the parent	796	7,941	9,302
Non-controlling interest	36	(29)	(51)

※ 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.