

1H 2016 I R

ABLEC&C
CREATION & COMMUNICATION

Contents

ABLE C&C

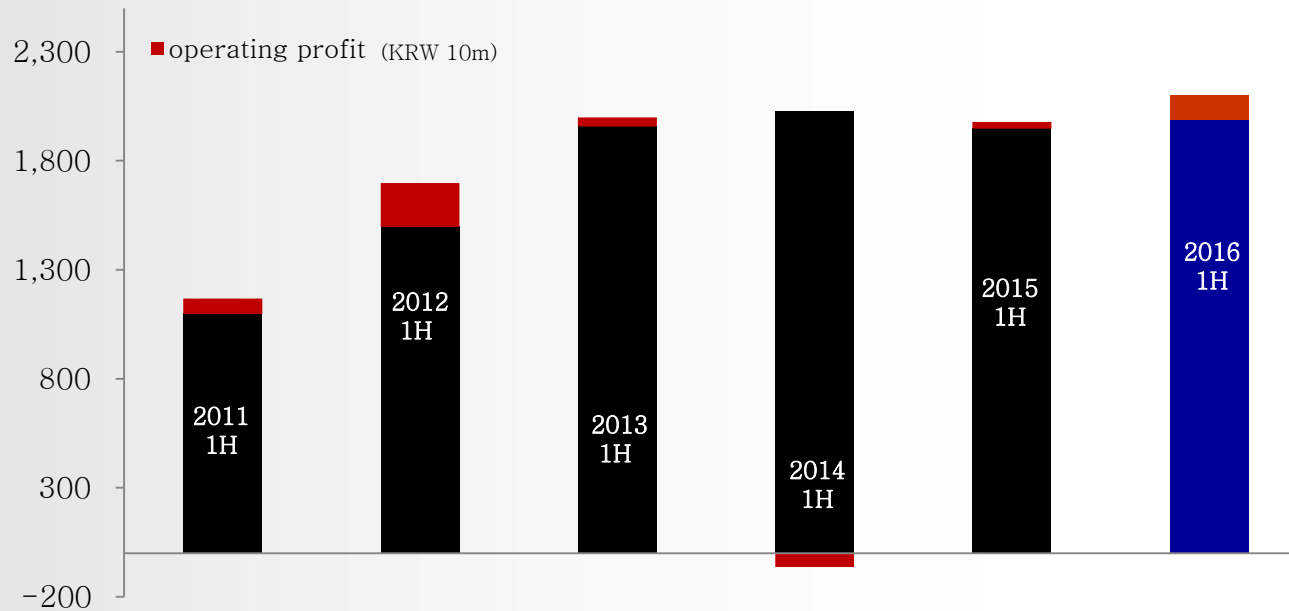
1H 2016 Earnings Summary

1H 2016 Business Summary

***Appendix (Consolidated financial Statement)**

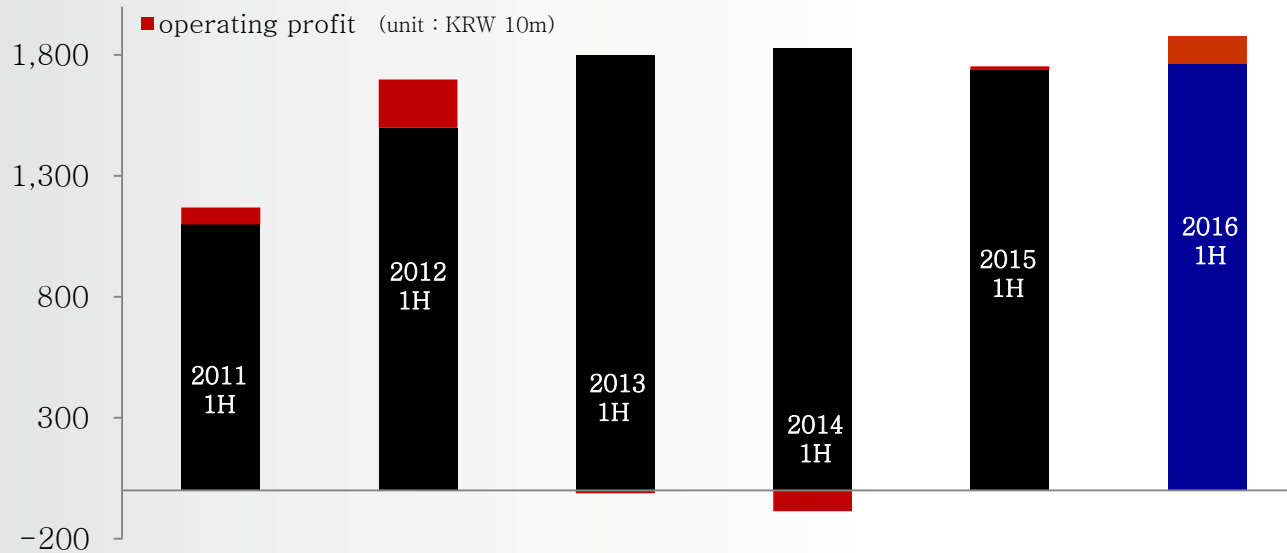
► Even though the forward-looking statements are based on reasonable assumption,
it can give no assurance that its expectation will be attained. The company assumes no obligation
or responsibility to update the information provided in the presentation in correspondence to their respective dates.

ABLE C&C 1H 2016 Sales (Consolidation)



(unit: KRW 1 million)			2016.1H	2015.1H	YoY(%)
	2016.2Q	2016.1Q			
Sales	108,381	101,677	210,058	197,770	+6.21%
Operating profit	6,069	5,142	11,211	3,131	+258%
Margin	5.60%	5.06%	5.34%	1.58%	-
Net profit	5,088	4,481	9,568	3,849	+149%
Margin	4.69%	4.41%	4.56%	1.95%	-

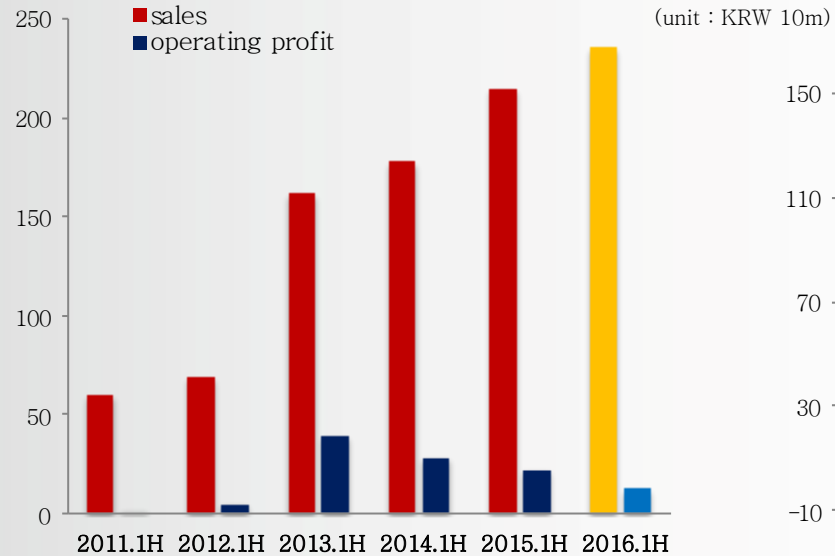
Domestic Sales



(unit: KRW 1 million)			2016.1H	2015.1H	YoY(%)
	2016.2Q	2016.1Q			
Sales	98,635	88,983	187,619	175,330	+7.01%
Operating profit	6,129	5,119	11,248	1,490	+655%
Margin	6.21%	5.75%	6.00%	0.85%	-
Net profit	5,300	4,296	9,597	2,629	+265%
Margin	5.37%	4.83%	5.11%	1.50%	-

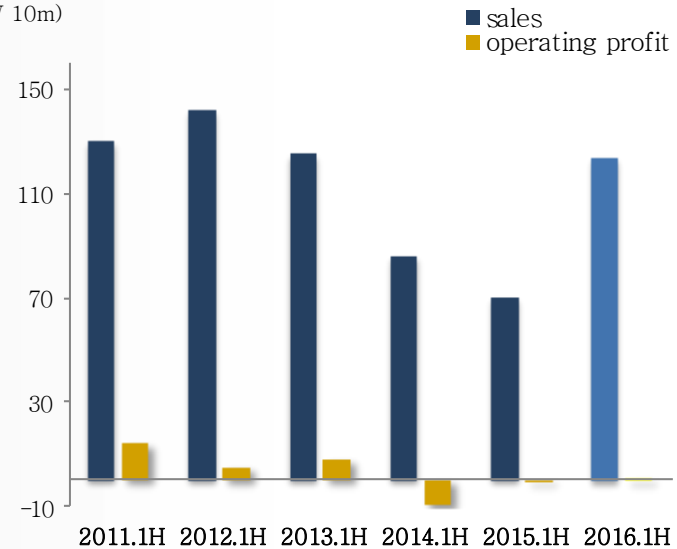
Overseas Sales

China



(Unit: KRW 1m)	2016.1H	2015.1H	YoY
Sales	23,606	21,531	+9.68%
Operating profit	1,320	2,232	-40.86%

Japan



(Unit: KRW 1m)	2016.1H	2015.1H	YoY
Sales	12,436	7,040	76.65%
Operating profit	29	-23	turnaround



Collaboration

1H 2016 Popularity of collaboration products that feature well-known characters

Brand Missha with Line friends, Brand A'pieu with JJANG-GU and Rilakkuma

Missha and A'pieu released the collaboration product made by them with Beauty Youtuber 'Calary Girl' and 'YoonCharmi'



BeautyNET

In Apr.2016 Launched Multi-brand shop 'BeautyNet'
Collected AbleC&C's brands Missha, A'pieu and SwissPure

The number of store will be increased.



According to 'Nikkei Trend', a Japanese newspaper, Missha's 'M magic cushion' was chosen to be Hit item among cosmetic part.

1H 2016, in Japan market, 'M magic cushion' has been sold at least 1.1million,

In May.2016, 3 types of 'Magic col tint' introduced in Japan have become hot items.



Since JUN.2016

Line Friends Collaboration products have been released onto 12 countries at the same time. Items can also be found on Chinese online malls such as T-Mall, Jui-mei, etc

Summarized balance sheet (1 million won)	2012	2013	2014	2015	2016 1H
<Criteria of Accounting>	K-IFRS	K-IFRS	K-IFRS	K-IFRS	K-IFRS
Liquid asset	179,063	175,813	159,085	188,169	189,700
Non-current asset	56,165	62,993	69,231	60,426	62,685
Total assets	235,228	238,806	228,316	248,595	252,385
Liquid liability	75,713	63,423	51,726	56,252	53,574
Non-current liability	7,145	6,943	7,006	6,916	8,330
Total liabilities	82,858	70,365	58,732	63,168	61,904
Capital	5,170	5,808	6,376	7,002	7,689
Capital surplus	31,516	40,137	40,130	40,121	40,110
Other capitals	1,584	1,159	3,528	3,920	3,773
Accumulated other comprehensive income	-365	-1,775	-1,730	-1,410	-1,642
Accumulated earnings	114,464	123,111	121,280	135,794	140,551
Non-dominant stake	-	-	-	-	-
Total capitals	152,369	168,441	169,584	185,427	190,481
Total liabilities and capitals	235,228	238,806	228,316	248,595	248,595

Summarized income statement (1 million won)	2012 1H	2013 1H	2014 1H	2015 1H	2016 1H
<Criteria of Accounting>	K-IFRS	K-IFRS	K-IFRS	K-IFRS	K-IFRS
Sales	180,777	199,919	202,576	197,770	210,058
Sales cost	48,712	61,264	65,049	70,594	81,900
Total sales	132,065	138,655	137,526	127,176	128,158
Selling and administrative expense	112,745	134,464	143,862	124,045	116,947
Operating profit	19,320	4,190	-6,336	3,130	11,211
Non-operating income	790	1,206	623	612	501
Non-operating cost	177	187	580	837	1,060
Financial income	2,048	2,705	1,909	2,364	2,340
Financial cost	288	472	494	185	533
Pre-tax profit	21,694	7,442	-4,879	5,084	12,457
Corporate tax	6,663	1,925	-481	1,235	2,889
Net profit during the term	15,030	5,517	-4,398	3,849	9,568