



June 14, 2021

Company name: SanBio Co., Ltd.  
Representative: Keita Mori, Representative Director  
and President  
(TSE Mothers Code: 4592)  
Contact: Yoshihiro Kakutani, Corporate Officer  
of Management Administration  
(TEL. +81-3-6264-3481)

**Notice regarding the recording of other comprehensive income (foreign currency translation adjustment) and non-operating income (foreign exchange gain)**

SanBio Company Limited (hereafter, "the Company") hereby announces that it recorded other comprehensive income (foreign currency translation adjustment) and non-operating income (foreign exchange gain) in the first three months of the fiscal year ending January 31, 2022 (February 1–April 30, 2021).

**1. Details of other comprehensive income (foreign exchange translation adjustment) and non-operating income (foreign exchange gain)**

In the first three months of the fiscal year ending January 31, 2022 (February 1–April 30, 2021), the Company recorded a foreign exchange gain of 695 million yen as non-operating income due to currency fluctuations. The foreign exchange gain mainly arose from loans in foreign currency to the Company's consolidated subsidiary. Meanwhile, the Company recorded a foreign currency translation loss of 631 million yen at the consolidated subsidiary attributed to the same currency fluctuations under other comprehensive income.

**2. Impact on earnings performance**

Regarding the impact of the abovementioned non-operating income (foreign exchange gain) on consolidated earnings performance, please see the Consolidated Financial Results for the Three Months Ended April 30, 2021 [Japanese GAAP] disclosed on the date of this notice (June 14, 2021).