



June 14, 2021

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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).