



June 13, 2025

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### **Notice Concerning Recording of Non-operating Expenses, and Deferred Income Taxes**

SanBio Co., Ltd. (the “Company”) announces that it has recorded non-operating expense, and deferred income taxes in the first quarter of the fiscal year ending January 31, 2026 (February 1, 2025 – April 30, 2025).

#### 1. Overview of non-operating expenses, and deferred income taxes

##### 1) Overview of non-operating expenses (foreign exchange loss)

In the first quarter of the fiscal year ending January 31, 2026 (February 1, 2025 – April 30, 2025), the Company recorded a foreign exchange loss of 711 million yen resulting from fluctuations in exchange rates. This loss was mainly associated with foreign currency-denominated loans to a consolidated subsidiary and other related receivables. Meanwhile, the Company recorded a foreign currency translation adjustment of 651 million yen due to the same exchange rate fluctuations as other comprehensive income.

##### 2) Overview of non-operating expenses (stock issuance expenses)

In the first quarter of the fiscal year ending January 31, 2026 (February 1, 2025 – April 30, 2025), the Company recorded 23 million yen in stock issuance expenses mainly covering the issuance of new shares and bonds to a third party.

##### 3) Overview of deferred income taxes

In the first quarter of the fiscal year ending January 31, 2026 (February 1, 2025 – April 30, 2025), the Company recognized deferred tax liabilities associated with foreign currency-denominated loans to a consolidated subsidiary and other related receivables and accordingly recorded deferred income taxes of negative 219 million yen.

#### 2. Impact on earnings performance

Regarding the impact of the non-operating expenses, and deferred income taxes on the Company's earnings performance, please see the Consolidated Financial Results for the Three Months Ended April 30, 2025 [Japanese GAAP] released on the date of this notice.