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**Notice on the recording of other comprehensive income,  
non-operating income, and non-operating expenses**

SanBio Company Limited (hereafter, “the Company”) hereby announces the recording of other comprehensive income (foreign currency translation adjustment), non-operating income (foreign exchange gains), and non-operating expenses (interest expenses) in the first nine month of the fiscal year ending January 2022 (February 1, 2021–October 31, 2021).

1. Overview of other comprehensive income (foreign currency translation adjustment), non-operating income (foreign exchange gains), and non-operating expenses (interest expenses)

In the first nine month of the fiscal year ending January 2022, the Company recorded foreign exchange gains of 1,615 million yen as non-operating income due to fluctuations in exchange rates. The foreign exchange gains mainly came from foreign currency denominated loans to the Company’s consolidated subsidiary. Meanwhile, due to the same exchange rate fluctuations, the Company booked foreign currency translation adjustment loss of 1,419 million yen when translating the results of the consolidated subsidiary into the Company’s reporting currency (Japanese yen) under other comprehensive income.

Further, the Company booked interest expenses of 35 million yen for bank borrowings as non-operating expenses.

2. Impact on earnings performance

This development is expected to have only a marginal impact on consolidated earnings performance for the fiscal year ending January 2022.