

February 10, 2022

Company name: SanBio Co., Ltd.

Representative: Keita Mori, Representative Director

and President

(TSE Mothers Code: 4592)

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Notice on the Recording of Non-operating Income (Foreign Exchange Gains)

SanBio Company Limited (hereafter, "the Company") hereby announces the recording of non-operating income (foreign exchange gains) for the fiscal year ending January 2022 (February 1, 2021 to January 31, 2022).

1. Overview of non-operating income (foreign exchange gains)

For the fiscal year ending January 2022 (February 1, 2021 to January 31, 2022), the Company recorded foreign exchange gains of 1,961 million yen as non-operating income due to fluctuations in foreign exchange rates. This was mainly attributable to foreign currency-denominated loans receivable from the Company's consolidated subsidiary.

2. Impact on earnings

Regarding the impact of the non-operating income (foreign exchange gains) on earnings for the fiscal year ending January 2022 (February 1, 2021 to January 31, 2022), please refer to the "Revision of Consolidated Earnings Forecast for the Fiscal Year Ending January 2022" disclosed on February 10, 2022.