December 14, 2015

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Notice Regarding the Recognition of Non-Operating Income

SanBio Co., Ltd. (hereafter "the Company") announces the recognition of non-operating income (foreign exchange gain) for the nine months period of the fiscal year ending January 31, 2016 (February 1, 2015 to October 31, 2015).

1. Details concerning non-operating income and expenses

Due to recent fluctuation of the currency exchange, the Company recognized foreign exchange loss of 62 million yen, related to the assets denominated in US dollar, for the 3rd quarter (August 1, 2015 to October 31, 2015) of the fiscal year ending January 31, 2016.

The Company recognized foreign exchange gain of 83 million yen for the six months period of the fiscal year ending January 31, 2016 (February 1, 2015 to July 31, 2015). As a results, for the nine months period of the fiscal year ending January 31, 2016 (February 1, 2015 to October 31, 2015), the Company recognized foreign exchange gain of 20 million yen.

The above foreign exchange gain are mainly related to the assets denominated in US dollar. They may change depending on the exchange rate at the end of the fiscal year.

2. Impact on earnings

Please see "Consolidated Financial Results for the Nine Months Ended October 31, 2015 [Japanese GAAP]" released on December 14, 2015, regarding the impact on earnings of the above-mentioned non-operating income (foreign exchange gain).