September 12, 2017

Company name: SanBio Co., Ltd.
Representative: Keita Mori, Representative Director and President
(TSE Mothers Code:4592)
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Notice of Posting of Non-Operating Expenses (Foreign Exchange Losses)

SanBio Co., Ltd. (hereafter "the Company") announces the recognition of non-operating expenses (foreign exchange losses) for the first half of the fiscal year ending January 31, 2018 (February 1, 2017 to July 31, 2017).

1. Details concerning non-operating expenses (foreign exchange losses)

Due to recent fluctuation of the currency exchange, for the first half period of the fiscal year ending January 31, 2018, the Company recognized foreign exchange losses of 121 million yen.

The above foreign exchange losses 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

Regarding the impact on earnings of the above-mentioned non-operating expenses (foreign exchange losses), the Company made no revision to "Consolidated Financial Results Forecast for the Fiscal Year Ending January 31, 2018 (February 1, 2017 to January 31, 2018) in "Consolidated Financial Results for the Fiscal Year Ended January 31, 2017 [Japanese GAAP]", which was released on March 17, 2017.