December 13, 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 Income (Foreign Exchange Gains)

SanBio Co., Ltd. (hereafter "the Company") announces the recognition of non-operating income (foreign exchange gains) for the nine months period ended October 31, 2017.

1. Details concerning non-operating income (foreign exchange gains)

   Due to recent fluctuation of the currency exchange, for the nine months period ended October 31, 2017, the Company recognized foreign exchange gains of 69 million yen. This foreign exchange gains 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 income (foreign exchange gains), 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.