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Company name: SanBio Co., Ltd.
Representative: Keita Mori, Representative Director
and President
(TSE Growth Code: 4592)
Contact: Yoshihiro Kakutani, Corporate Officer
of Management Administration
(TEL. +81-3-6264-3481)

**Notice Concerning Recording of Non-operating Income, Non-operating Expenses,
Extraordinary Gains, and Deferred Income Taxes**

SanBio Co., Ltd. (the “Company”) announces that it has recorded non-operating income, extraordinary gains, and deferred income taxes in the fiscal year ending January 31, 2025 (February 1, 2024 – January 31, 2025).

1. Overview of non-operating income, non-operating expenses, extraordinary gains, and deferred income taxes

1) Overview of non-operating income

In the fiscal year ending January 31, 2025 (February 1, 2024 – January 31, 2025), the Company recorded a foreign exchange gain of 622 million yen resulting from fluctuations in exchange rates. This gain was mainly associated with foreign currency-denominated loans to a consolidated subsidiary and other related receivables. Meanwhile, the Company recorded a foreign currency translation adjustment of negative 642 million yen due to the same exchange rate fluctuations as other comprehensive income.

2) Overview of non-operating expenses

In the fiscal year ended January 31, 2025 (February 1, 2024 – January 31, 2025), the Company recorded 113 million yen in stock issuance expenses mainly covering the issuance of new shares to a third party.

3) Overview of extraordinary gains

In the fiscal year ended January 31, 2025 (February 1, 2024 – January 31, 2025), the Company recorded a gain on reversal of share acquisition rights of 9 million yen due to the retirement of a portion of share acquisition rights issued by the Company after acquiring them without consideration.

4) Overview of deferred income taxes

In the fiscal year ending January 31, 2025 (February 1, 2024 – January 31, 2025), the Company recognized deferred tax liabilities associated with foreign currency-denominated loans to a consolidated subsidiary and other related receivables and accordingly recorded deferred income taxes of negative 128 million yen.

2. Impact on earnings performance

Regarding the impact of the non-operating income, non-operating expenses, extraordinary gains, and deferred income taxes on the Company's earnings performance, please see the Consolidated Financial Results for the Fiscal Year Ended January 31, 2025 [Japanese GAAP] released on the date of this notice.

