

Company name: SanBio Co., Ltd.

Representative: Keita Mori, Representative Director

and President

(TSE Mothers Code: 4592)

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## **Notice Regarding Posting of Non-Operating Expenses (Foreign Exchange Losses)**

SanBio Co., Ltd. (hereafter "the Company") hereby announces the recognition of non-operating expenses (foreign exchange losses) for the full fiscal year ended January 31, 2017. The details are described below.

1. Posting of non-operating expenses (foreign exchange losses)
For the full fiscal year ended January 31, 2017, the Company incurred foreign exchange losses due to fluctuations in exchange rates, and recorded ¥199 million of foreign exchange losses as non-operating expenses. This mainly concerned the assets held by the Company denominated in foreign currencies, and these foreign exchange losses resulted from the trend of a stronger yen compared to the end of the previous fiscal year.

## 2. Impacts on financial results

As for the impact of the above non-operating expenses (foreign exchange losses) on the Company's financial performance, please refer to the "Consolidated Financial Results for the Fiscal Year Ended January 31, 2017[Japanese GAAP]" which was announced today.