

September 14, 2015

Company name: SanBio Co., Ltd.

Representative: Keita Mori, Representative Director

and President

(TSE Mothers Code: 4592)

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[Delayed] 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 six months period of the fiscal year ending January 31, 2016(February 1, 2015 to July 31, 2015).

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

Due to recent fluctuation of the currency exchange, for the 1st half period of the fiscal year ending January 31, 2016, the Company recognized foreign exchange gain of 83 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 Six Months Ended July 31, 2015 [Japanese GAAP]" released on September 14, 2015, regarding the impact on earnings of the above-mentioned non-operating income (foreign exchange gain).