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### **Notice Concerning Recording of Non-operating Expenses and Deferred Income Taxes**

SanBio Co., Ltd. (the “Company”) announces that it has recorded non-operating expenses and deferred income taxes in the third quarter of the fiscal year ending January 31, 2026 (February 1, 2025 – October 31, 2025).

#### 1. Overview of non-operating expenses and deferred income taxes

##### 1) Overview of non-operating expenses (foreign exchange loss)

In the third quarter of the fiscal year ending January 31, 2026 (February 1, 2025 – October 31, 2025), the Company recorded a foreign exchange loss of 395 million yen resulting from fluctuations in exchange rates. This loss 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 405 million yen due to the same exchange rate fluctuations as other comprehensive income.

##### 2) Overview of deferred income taxes

In the third quarter of the fiscal year ending January 31, 2026 (February 1, 2025 – October 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 446 million yen.

#### 2. Impact on earnings performance

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