

【表紙】

【提出書類】 外国会社臨時報告書

【提出先】 関東財務局長

【提出日】 2024年8月19日

【会社名】 ニュースキン・エンタープライジズ・インク
(Nu Skin Enterprises, Inc.)

【代表者の役職氏名】 コーポレート・セクレタリー
(Corporate Secretary)
グレゴリー・ベリストン
(Gregory Belliston)

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【縦覧に供する場所】 該当事項なし

(注)

別段の記載がある場合を除き、本報告書に記載の「ドル」、「US\$」又は「\$」は米国ドルを指すものとする。本報告書において便宜上記載されている日本円への換算は、別段の記載がある場合を除き、1ドル=157.54円の換算率(株式会社三菱UFJ銀行が公表した2024年7月22日現在の対顧客電信直物相場の仲値)により換算されている。

(Note)

The term “dollars”, “US\$” or “\$” in this document, unless otherwise noted, refers to United States dollars. For the convenience of the Japanese readers, conversion into Japanese yen has been made at the exchange rate of \$1.00=JPY 157.54 (the mean of the Telegraphic Transfer Selling Rate and Telegraphic Transfer Buying Rate for Customers quoted by MUFG Bank, Ltd. as of July 22, 2024).

1【提出理由】

ニュースキン・エンタープライジズ・インク（以下、「当社」という。）は、当社及び当社グループの財政状態、経営成績及びキャッシュ・フローの状況に著しい影響を与える事象が発生したので、金融商品取引法第24条の5第4項並びに企業内容等の開示に関する内閣府令第19条第1項及び第2項第12号及び第19号の規定に基づき、本報告書を提出するものである。

2【報告内容】

(1) Date of occurrence of the event:

July 20, 2024 (Date of journal entry)

(2) Nature of the event:

Goodwill

During the three months ended June 30, 2024, the Company determined that the continued decline in the Company's stock price and corresponding market capitalization as well as declines in some of the Company's reporting units' forecasts were triggering events that required the Company to perform a quantitative impairment analysis for all reporting units. Based on the analysis, the Company concluded the fair value of certain of its reporting units were less than their carrying value. As a result, the Company recorded non-cash goodwill impairment charges within restructuring and impairment expenses on the consolidated statement of income.

Intangibles

During the second quarter of 2024, based on continued losses and change in forecasted losses associated with the BeautyBio retail asset group within the Rhyz other segment, the Company concluded that these factors were an interim triggering event. As a result, the Company performed an interim impairment test of the asset group and assessed the recoverability of the related asset group by comparing the carrying value of the retail asset group to the net undiscounted cash flow expected to be generated. The recoverability test indicated that the retail asset group was impaired. The Company concluded the retail assets group's carrying value exceeded its estimated fair value, which was determined utilizing the discounted projected future cash flows, which resulted in an impairment charge. The estimated fair value was based on expected future cash flows using level 3 inputs and utilized management estimates related to revenue growth rates, profitability margins and discount rates. The Company recorded an impairment charge for its Rhyz other segment during the three months ended June 30, 2024 within restructuring and impairment expenses on the consolidated statement of income.

(3) Effect of the event on the consolidated profit/loss of the Company:

Goodwill

During the second quarter of 2024, the Company recorded non-cash goodwill impairment charges of \$130.9 million (JPY 20,622 million) within restructuring and impairment expenses on the consolidated statement of income.

Intangibles

During the second quarter of 2024, the Company recorded an impairment charge of \$10.1 million (JPY 1,591 million) for its Rhyz other segment within restructuring and impairment expenses on the consolidated statement of income. The retail asset group has a remaining carrying of value of \$2.3 million with a remaining amortization period of approximately 9 years.

以上