

【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】 2025年5月15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
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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=143.06円の換算率(株式会社三菱UFJ銀行が公表した2025年5月1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 143.06 (the mean of the Telegraphic Transfer Selling Rate and Telegraphic Transfer Buying Rate for Customers quoted by MUFG Bank, Ltd. as of May 1, 2025).

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:

May 6, 2025

- (2) Nature of the event:

Intangibles

During the first quarter of 2025, Nu Skin Enterprises, Inc. (hereinafter referred to as the “Company”) decided to make a strategic shift in how it operates the BeautyBio asset group. These strategy changes included exiting certain sales channels which reduced the forecasted revenues for BeautyBio. The Company concluded these actions were an interim impairment 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 asset group to the net undiscounted cash flow expected to be generated. The recoverability test indicated that the asset group was impaired. The Company concluded the asset 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.

Equity Investments

The Company maintains equity investments in companies which are accounted for under the measurement alternative described in ASC 321-10-35-2 for equity securities that lack readily determinable fair values. The carrying amount of equity securities held by the Company without readily determinable fair values was \$0 and \$28.1 million as of March 31, 2025 and December 31, 2024, respectively. During the three months ended March 31, 2025, based on significant deterioration of the business prospects of the investment, the Company recorded an impairment of the investment.

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

Intangibles

As a result, during the three months ended March 31, 2025 the Company recorded an impairment charge of \$25.1 million (JPY 3,591 million) on the BeautyBio asset group, which is part of its Rhyz Other segment within restructuring and impairment expenses on the consolidated statement of income.

Equity Investments

During the three months ended March 31, 2025, based on significant deterioration of the business prospects of the investment, the Company recorded a \$28.1 million (JPY 4,020 million) impairment of the investment. The first quarter of 2025 charge was recorded within Other income (expense), net on the Consolidated Statement of Income. The first quarter of 2025 estimated fair value was determined using a market-based method with level 3 inputs, including revenue and earnings multiples.

以上