ASUENE VERITAS

Independent Practitioner's Assurance Report

(TRANSLATION)

July 10, 2026

Mr. Katsumi Azuma,

President and Chief Executive Officer
ROHM Co., Ltd.

Masayuki Kobayashi
Representative Director CEO
Asuene Veritas Inc.
1-3-1 Toranomon, Minato-ku, Tokyo

We have undertaken a limited assurance engagement of the following information for the period from April 1, 2025 to March 31, 2026 (the "Sustainability Information") included in the "サステナビリティレポート2026の「気候変動対策」、「ESGデータ　環境」及び「資源循環の取り組み」" of ROHM Co., Ltd. (the "Company").

Identified Sustainability Information	Amount (unit)
GHG emissions: Scope 1 (direct emissions)	221,806 (t-CO_2e)
GHG emissions: Scope 2 (indirect emissions) – Market-based	398,941 (t-CO_2e)
GHG emissions: Scope 3 (other indirect emissions) - the following	
Category 4: Upstream transportation and distribution	33,730 (t-CO_2e)
Water usage	12,542 (1000m^3)
Water discharge	10,575 (1000m^3)
Water consumption	1,967 (1000m^3)

The Company's Responsibility

The Company is responsible for the preparation of the Sustainability Information in accordance with the calculation and reporting standard adopted by the Company. This responsibility includes the design, implementation, and maintenance of internal controls to prepare sustainability information that is free from material misstatement, whether due to fraud or error. Greenhouse gas quantification is subject to inherent uncertainty for reasons such as incomplete scientific knowledge used to determine emissions factors and numerical data needed to combine emissions of different gases.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. We apply International Standard on Quality Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, and accordingly maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Sustainability Information based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements ("ISAE") 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board ("IAASB"), ISAE 3410, Assurance Engagements on Greenhouse Gas Statements, issued by the IAASB.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of

quantification methods and reporting policies, and agreeing or reconciling with underlying records. These procedures also included the following:

- Evaluating whether the Company's methods for estimates are appropriate and have been consistently applied. However, our procedures did not include testing the data on which the estimates are based or reperforming the estimates.
- Performing interviews of responsible persons and inspecting documentary evidence to assess the completeness of the data, data collection methods, source data and relevant assumptions applicable to the sites.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Sustainability Information is not prepared, in all material respects, in accordance with the calculation and reporting standard adopted by the Company.

The above represents a translation, for convenience only, of the original Independent Practitioner's Assurance report issued in the Japanese language.