



## Financial Report for the Fiscal Year Ended March 31, 2026 (Under Japanese GAAP)

May 12, 2026

Listed Company Name : ROHM CO., LTD. Stock Exchange Listings: Tokyo  
 Code No. : 6963 URL <https://www.rohm.com>  
 Company Representative : (Title) President, Chief Executive Officer (Name) Katsumi Azuma  
 Contact Person : (Title) Executive Officer, (Name) Motohiro Ando  
 Director of Corporate Strategy Headquarters

Scheduled date of Annual Meeting of Shareholders : TEL +81-75-311-2121  
 June 24, 2026  
 Scheduled dividend payment date : June 25, 2026  
 Scheduled date of Securities Report for submission : June 19, 2026  
 Preparation of supplementary briefing materials for the settlement : Yes  
 Briefing session for the settlement to be held : Yes (For analysts and institutional investors)

(Figures are rounded down to the nearest million yen.)

### 1. Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (From April 1, 2025 to March 31, 2026)

#### (1) Consolidated Results of Operations

(The percentages [%] represent change from the same time of the previous year.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Year ended March 31, 2026	481,148	7.3	10,864	-	19,222	-	(158,424)	-
Year ended March 31, 2025	448,466	(4.1)	(40,061)	-	(29,698)	-	(50,065)	-

Note: Comprehensive income  
 Year ended March 31, 2026: (111,837) million yen (-%)  
 Year ended March 31, 2025: (59,216) million yen (-%)

	Net income per share	Diluted net income per share	Net income to equity	Ordinary profit to total assets	Operating profit to net sales
	Yen	Yen	%	%	%
Year ended March 31, 2026	(410.46)	-	(19.2)	1.4	2.3
Year ended March 31, 2025	(129.78)	-	(5.4)	(2.0)	(8.9)

Reference: Investment gain or loss on equity method  
 Year ended March 31, 2026: - million yen  
 Year ended March 31, 2025: - million yen

Note: Diluted net income per share is not shown, as although there are potential shares, the Company recorded a net loss per share.

#### (2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
Year ended March 31, 2026	1,283,559	758,616	59.1	1,963.41
Year ended March 31, 2025	1,440,765	889,655	61.7	2,303.25

Reference: Shareholder's equity  
 Year ended March 31, 2026: 757,964 million yen  
 Year ended March 31, 2025: 889,033 million yen

#### (3) Consolidated Cash Flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Year ended March 31, 2026	89,448	108,594	(20,808)	428,714
Year ended March 31, 2025	83,956	(115,678)	39,052	234,966

### 2. Dividend Details

	Dividend per share					Total annual dividend	Payout ratio (consolidated)	Dividend on net assets ratio (consolidated)
	End of first quarter	End of second quarter	End of third quarter	End of year	Annual			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Year ended March 31, 2025	-	25.00	-	25.00	50.00	19,299	-	2.1
Year ended March 31, 2026	-	25.00	-	25.00	50.00	19,302	-	2.3
Year ending March 31, 2027 (Estimates)	-	-	-	-	50.00	-	66.6	-

Note: The annual dividend for the year ending March 31, 2027 is estimated to be 50 yen per share.

### 3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2027 (From April 1, 2026 to March 31, 2027)

(The percentages [%] represent change from the previous year.)

Annual	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Net income per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
	510,000	6.0	30,000	176.1	36,000	87.3	29,000	-	75.12

\*Notes

(1) Major Changes in Subsidiaries During the Fiscal Year Ended March 31, 2026: None

(2) Changes in Accounting Policies, Changes in Accounting Estimates, and Restatement of Revisions

[1] Changes in accounting policies according to revision to accounting standards:	None
[2] Other changes in accounting policies other than items indicated in [1]:	Yes
[3] Change in accounting estimates:	Yes
[4] Restatement of revisions:	None

Note: ROHM Group has changed its depreciation method from the year ended March 31, 2026 and this change falls under the category of "cases where it is difficult to distinguish changes in accounting policies from changes in accounting estimates." For details, please refer to "3. Consolidated Financial Statements and Important Notes (5) Notes on Consolidated Financial Statement (Changes in accounting policies that are difficult to distinguish from changes in accounting estimates)." on page 13 of the attached document.

(4) Number of Shares Outstanding (common shares)

[1] Year-end number of shares outstanding (incl. treasury stocks)	Year ended March 31, 2026	403,760,000 shares
	Year ended March 31, 2025	403,760,000 shares
[2] Year-end number of treasury stocks	Year ended March 31, 2026	17,724,931 shares
	Year ended March 31, 2025	17,780,920 shares
[3] Average number of shares during the period	Year ended March 31, 2026	386,019,159 shares
	Year ended March 31, 2025	385,969,927 shares

Reference: Summary of non-consolidated operating results

Non-consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (From April 1, 2025 to March 31, 2026)

(1) Non-consolidated Results of Operations (The percentages [%] represent change from the previous year.)

	Net sales		Operating profit		Ordinary profit		Net income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Year ended March 31, 2026	416,625	8.5	(21,348)	-	(10,550)	-	(160,265)	-
Year ended March 31, 2025	384,039	(0.4)	(45,374)	-	(19,742)	-	(9,655)	-

	Net income per share	Diluted net income per share
	Yen	Yen
Year ended March 31, 2026	(415.18)	-
Year ended March 31, 2025	(25.02)	-

Note: Diluted net income per share is not shown, as although there are potential shares, the Company recorded a net loss per share.

(2) Non-consolidated Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
Year ended March 31, 2026	911,513	268,572	29.5	695.72
Year ended March 31, 2025	1,028,868	444,670	43.2	1,152.06

Reference: Shareholder's equity  
 Year ended March 31, 2026: 268,572 million yen  
 Year ended March 31, 2025: 444,670 million yen

<Reasons for year-over-year variance in non-consolidated financial results>

The difference between net profit for the fiscal year ended March 31, 2025 (previous year) and March 31, 2026 (current year) can be largely explained by the recording of items such as provisions for allowance for doubtful accounts related to affiliated companies and valuation losses on shares of affiliated companies.

\*This financial report is not subject to auditing by Certified Public Accountant or Audit Firm.

\*Explanation on Adequate Usage of Financial Results Forecast

Statements on financial results forecasts in this financial report are based on current information acquired by ROHM as well as specific legitimate premises for making decisions, therefore ROHM makes no promises as to attaining these forecasts.

Actual financial results may be considerably different due to various factors. For conditions and notes used for making prepositions of financial forecasts, please refer to "1. Overview of Business Results and Financial Condition, (4) Future Outlook (Page 4 on the Appendix).

The financial results presentation materials and supplementary materials will be disclosed via TDnet and posted on the Company's website on May 13, 2026.

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## 1. Overview of Business Results and Financial Condition

### (1) Overview of Business Results for the Fiscal Year Ended March 31, 2026

#### General Overview of Business Performance

During the fiscal year ended March 31, 2026, the economies of Japan and other countries gradually expanded, but uncertainty remained, stemming from geopolitical risks including developments in U.S. trade policy and escalating tensions in the Middle East.

In the electronics industry, the automotive market was weaker than originally forecast but remained firm. The industrial equipment market saw progress in clearing supply chain inventory buildup and has been recovering. In the consumer product market, demand for amusement-related products grew significantly. The computer and storage market was also firm, mainly in products for servers.

Working within this business environment, the ROHM Group formulated its second Medium-Term Management Plan, “MOVING FORWARD to 2028,” for the three-year period ending FY2028. In line with the plan, we are working to build a strong business foundation that is resilient to market fluctuations and improve profitability in preparation for future corporate expansion. Specifically, we are implementing structural reforms, such as reorganizing manufacturing sites, optimizing the business portfolio, and revising prices, and working to achieve profitability in the SiC business. Recently, we have worked to control increases in fixed costs by minimizing capital investment and negotiating price revisions to pass on rising raw material and other costs.

As a result, net sales for the fiscal year ended March 31, 2026 increased 7.3% from the previous fiscal year to 481,148 million yen. This was due in part to increases in sales from the automotive and consumer product markets, as well as increase in sales in the industrial equipment market. Operating profit came to 10,864 million yen, compared with operating loss of 40,061 million yen in the previous fiscal year. This mainly reflected the increase in net sales as well as a reduction in fixed costs due to structural reforms implemented in the previous fiscal year.

Ordinary profit came to 19,222 million yen, compared with ordinary loss of 29,698 million yen in the previous year. This was due to increase in operating profit, despite decrease in interest income and incurrence of foreign exchange losses. Profit attributable to owners of parent came to 158,424 million yen, compared with loss attributable to owners of parent of 50,065 million yen in the previous year. This was a result of recording substantial impairment losses, mainly on fixed assets in the SiC business, due to weaker than expected growth outlook for the battery electric vehicle (BEV) market.

Moreover, EBITDA\* was 67,890 million yen for the fiscal year ended March 31, 2026, up 56.6% from the previous fiscal year.

\* EBITDA (Earnings before interest, taxes, depreciation and amortization)

An accounting metric widely used around the world to compare businesses in terms of earning power, calculated by adding interest and depreciation to a company’s pretax earnings. The ROHM Group simplifies the EBITDA calculation by adding back depreciation to operating profit.

#### Overview of Performance by Segment

##### **Integrated Circuits (ICs)**

By market, in the automotive market, products for ADAS applications were in an adjustment phase, but sales of high-value-added products, mainly for body applications and xEVs (the generic name for electromotive vehicles such as hybrid electric vehicles, plug-in hybrid electric vehicles and fuel-cell electric vehicles), grew. As a result, overall sales of the automotive market increased year on year. Sales of products for the industrial equipment market recovered. In the consumer product market, sales for amusement-related products were firm, and in the computer and storage market, sales recovered, mainly in the area of products for servers.

As a result, consolidated net sales for the fiscal year ended March 31, 2026 were 218,390 million yen, up 7.1% from the previous fiscal year, and segment profit was 24,535 million yen, compared with segment loss of 767 million yen in the previous fiscal year.

##### **Discrete Semiconductor Devices**

By business, in SiC power devices, sales of products for xEVs in the automotive market were firm. In Si power devices, sales of products for the automotive and industrial equipment markets were firm. Sales of general-purpose devices and LEDs improved, mainly

in the area of products for the industrial equipment market. Sales of laser diodes to the computer and storage market increased. As a result, consolidated net sales for the fiscal year ended March 31, 2026 were 205,263 million yen, up 9.7% from the previous fiscal year, and segment loss was 22,704 million yen, compared with segment loss of 45,899 million yen in the previous fiscal year.

### Modules

By business, sales of printheads for business equipment increased. In optical modules, sales of LED modules for automotive applications decreased.

As a result, consolidated net sales for the fiscal year ended March 31, 2026 were 31,589 million yen, down 3.0% from the previous fiscal year, and segment profit was 3,522 million yen, up 30.9%.

### Others

By business, sales of high-reliability shunt resistors and high-power resistors were strong, particularly in the automotive and industrial equipment markets. However, sales of general-purpose resistors declined year on year, primarily in the consumer product and automotive markets.

As a result, consolidated net sales for the fiscal year ended March 31, 2026 were 25,903 million yen, up 3.5% from the previous fiscal year, and segment profit was 4,104 million yen, up 62.6%.

Sales referenced in the “Overview of Performance by Segment” section above were to customers outside of the ROHM Group.

## (2) Financial Conditions

Total assets were 1,283,559 million yen, a decrease of 157,206 million yen from the end of the previous fiscal year, which can be largely explained by increase in cash and deposits, despite decreases in investment securities and property, plant and equipment.

Total liabilities were 524,942 million yen, a decrease of 26,168 million yen from the end of the previous fiscal year, which can be largely explained by increase in notes and accounts payable - trade, despite decrease in accounts payable - other.

Total net assets were 758,616 million yen, a decrease of 131,038 million yen from the end of the previous fiscal year, which can be largely explained by increase in foreign currency translation adjustment, despite decrease in retained earnings due to recording of a loss attributable to owners of parent.

As a result, the equity ratio decreased to 59.1% from 61.7% at the end of the previous fiscal year.

## (3) Cash Flow

Cash and cash equivalents (collectively, “Cash”) at the end of the fiscal year ended March 31, 2026 were 428,714 million yen, an increase of 193,747 million yen from the end of the previous fiscal year (an increase of 6,862 million yen during the same period of last fiscal year). Net increase (decrease) of Cash and contributing factors are as follows:

[Net cash provided by (used in) operating activities]

There were decreasing factors contributing to 170,902 million yen of loss before income taxes such as foreign exchange gains and losses. However, due to increasing factors such as impairment losses, net cash resulted in an increase of 89,448 million yen compared to an increase of 83,956 million yen during the same period of last fiscal year.

[Net cash provided by (used in) investing activities]

Net cash from investing activities increased by 108,594 million yen compared to a decrease of 115,678 million yen during the same period of last fiscal year due to proceeds from sale and redemption of short-term and long-term investment securities, despite expenditures for purchase of property, plant and equipment.

[Net cash provided by (used in) financing activities]

Net cash from financing activities decreased by 20,808 million yen compared to an increase of 39,052 million yen during the same period of last fiscal year mainly due to dividends paid.

**(4) Future Outlook**

The global economy is gradually improving overall, but the outlook remains uncertain due to rising geopolitical risks, including developments in U.S. trade policy, escalating tensions in the Middle East, as well as concerns over persistently high crude oil prices. The electronics industry will likely continue to benefit from the promotion of energy savings to combat climate change and help realize decarbonization as well as firm capital investment for factory automation and digitalization around the world over the long term. Over the past few years, the rapid evolution and adoption of generative AI has fueled a significant increase in investment related to data centers, and demand for servers and storage is expanding rapidly. This has put considerable pressure on the supply of memory, leading to concerns about market impacts.

Looking ahead, in the automotive market, the medium-term growth rate of the BEV market is expected to fall below previous forecasts, due to factors such as reduction of EV tax credits in the United States and a review of regulations restricting the sale of internal combustion engine vehicles in Europe after 2035. On the other hand, over the long term, the trend toward vehicle electrification and greater use of automotive electronics continues, and demand for power semiconductors, particularly SiC, is forecast to continue expanding. In the computer and storage market, demand is expected to grow significantly, mainly for AI servers, reflecting the ongoing expansion of investment in data centers. In the industrial equipment market, the prolonged customer inventory adjustments have mostly been resolved, and the market is showing signs of recovery. Considering all these factors, the overall semiconductor market is expected to enter a growth phase even greater than that of the previous year.

As disclosed on March 27, 2026, ROHM has begun discussions aimed at business integration with Toshiba Electronic Devices & Storage Corporation's semiconductor business and Mitsubishi Electric Corporation's power devices business. These discussions are still at the stage of a memorandum of understanding, and their impact on consolidated performance in the fiscal year ending March 31, 2027 is expected to be minimal. However, if a definitive agreement is reached, the Company may revise its Medium-Term Management Plan accordingly.

In light of these conditions, the Company's forecast for consolidated financial results and consolidated sales by segment for the fiscal year ending March 31, 2027 is as follows.

**Consolidated Financial Results Forecast**

(Billions of yen)

	Year ended March 31, 2026	Year ending March 31, 2027 (Estimates)	Percentage change from the previous year
Net Sales	481.1	510.0	+6.0%
Operating profit	10.8	30.0	+176.1%
Ordinary profit	19.2	36.0	+87.3%
Profit (loss) attributable to owners of parent	(158.4)	29.0	-

**Consolidated Sales Forecast by Segment**

	Year ended March 31, 2026	Year ending March 31, 2027 (Estimates)	Percentage change from the previous year
ICs	218.3	235.0	+7.6%
Discrete semiconductor devices	205.2	222.3	+8.3%
Modules	31.5	29.7	(5.9%)
Others	25.9	22.8	(11.7%)

Note: The forecasts are based on an exchange rate of 153JPY to 1USD.

## **(5) Basic Policy for Profit Distribution and Dividends for the Fiscal Year Ended March 31, 2026 and the Fiscal Year Ending March 31, 2027**

### **[1] Basic Policy for Profit Distribution**

In the semiconductor and electronic component business, the ROHM Group wants to meet shareholder expectations by further improving business results from both medium- to long-term perspectives through forward-looking investments in equipment, plants, and research and development (R&D) activities, as well as in merger and acquisition (M&A) activities.

The ROHM Group believes that, while it is important to continue these efforts to achieve sustainable growth, it is also necessary to find ways to share profits that can balance our financial conditions and capital requirements with investor expectations and thus to improve our overall corporate value.

Our policy on shareholder returns is to target a dividend payout ratio on a consolidated basis of 30%, and we will strive to actively return profits to shareholders by considering additional return measures depending on the situation.

As for free cash flows from business activities, we will use it actively for capital investments and M&A opportunities to enhance shareholder value in the medium to long term. Also, we will improve financial efficiency and strive to improve various management metrics such as return on equity (ROE).

### **[2] Profit Distribution for the Fiscal Year Ended March 31, 2026**

In light of our business performance for the fiscal year ended March 31, 2026 and our policy of ensuring proactive dividend payouts to shareholders, we plan to pay a year-end dividend of 25 yen per share, which together with the interim dividend payout of 25 yen per share, will result in a total dividend of 50 yen per share for the full year.

### **[3] Profit Distribution Plan for the Fiscal Year Ending March 31, 2027**

Profit distribution for the fiscal year ending March 31, 2027 will take into consideration our policy of ensuring proactive dividend payouts to shareholders. Therefore, we plan to pay a total of 50 yen per share for the upcoming fiscal year.

### **[4] Purchase of Treasury Shares**

The ROHM Group will purchase treasury shares on a timely basis to improve capital efficiency. With respect to treasury shares on hand, the ROHM Group intends to continue holding them to secure management flexibility, including utilizing them for M&A as necessary.

## **2. Basic Thinking behind the Selection of Accounting Standards**

The ROHM Group's accounting practices comply with Japanese accounting standards.

In preparation for the future application of the International Accounting Standards (IAS) and the International Financial Reporting Standards (IFRS), the ROHM Group has been conducting related research and analyses, including identifying differences between IAS/IFRS and Japanese accounting standards, but no decision has been made yet as to when the ROHM Group will adopt IAS/IFRS.

**3. Consolidated Financial Statements and Important Notes****(1) Consolidated Balance Sheet**

(Millions of yen)

	As of March 31, 2025	As of March 31, 2026
<b>Assets</b>		
Current assets		
Cash and deposits	196,602	419,114
Notes and accounts receivable - trade	77,285	82,600
Electronically recorded monetary claims - operating	3,344	2,298
Securities	52,000	15,079
Merchandise and finished goods	43,083	40,897
Work in process	88,500	92,331
Raw materials and supplies	71,874	69,079
Income taxes refund receivable	3,534	1,822
Other	25,071	27,136
Allowance for doubtful accounts	(52)	(223)
Total current assets	561,245	750,137
Non-current assets		
Property, plant and equipment		
Buildings and structures	403,899	370,592
Accumulated depreciation	(229,609)	(251,235)
Buildings and structures, net	174,289	119,357
Machinery, equipment and vehicles	910,280	915,498
Accumulated depreciation	(757,828)	(826,125)
Machinery, equipment and vehicles, net	152,451	89,373
Tools, furniture and fixtures	68,940	74,203
Accumulated depreciation	(59,374)	(65,176)
Tools, furniture and fixtures, net	9,565	9,026
Land	71,655	70,860
Construction in progress	78,498	32,378
Other	9,298	10,129
Accumulated depreciation	(4,453)	(5,305)
Other, net	4,844	4,823
Total property, plant and equipment	491,305	325,819
Intangible assets		
Other	6,369	4,790
Total intangible assets	6,369	4,790
Investments and other assets		
Investment securities	351,511	158,012
Retirement benefit asset	4,443	6,866
Deferred tax assets	12,557	27,622
Other	13,402	10,637
Allowance for doubtful accounts	(69)	(327)
Total investments and other assets	381,846	202,811
Total non-current assets	879,520	533,421
Total assets	1,440,765	1,283,559

(Millions of yen)

	As of March 31, 2025	As of March 31, 2026
<b>Liabilities</b>		
Current liabilities		
Notes and accounts payable - trade	19,534	23,730
Electronically recorded obligations - operating	3,270	2,853
Accounts payable - other	63,602	39,390
Income taxes payable	2,235	3,884
Short-term borrowings	100,000	100,000
Other	30,980	28,163
Total current liabilities	219,623	198,022
Non-current liabilities		
Bonds payable	200,000	200,000
Long-term borrowings	100,000	100,000
Deferred tax liabilities	15,996	13,408
Retirement benefit liability	12,790	10,083
Other	2,699	3,428
Total non-current liabilities	331,487	326,919
Total liabilities	551,110	524,942
<b>Net assets</b>		
Shareholders' equity		
Share capital	86,969	86,969
Capital surplus	102,403	102,403
Retained earnings	667,387	489,636
Treasury shares	(40,836)	(40,708)
Total shareholders' equity	815,924	638,301
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	21,618	25,442
Foreign currency translation adjustment	51,424	91,612
Remeasurements of defined benefit plans	65	2,608
Total accumulated other comprehensive income	73,108	119,663
Non-controlling interests	621	651
Total net assets	889,655	758,616
Total liabilities and net assets	1,440,765	1,283,559

(2) Consolidated Statement of Income and Consolidated Statement of Comprehensive Income  
(Consolidated Statement of Income)

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Net sales	448,466	481,148
Cost of sales	374,203	365,921
Gross profit	74,263	115,226
Selling, general and administrative expenses	114,324	104,361
Operating profit (loss)	(40,061)	10,864
Non-operating income		
Interest income	7,935	5,626
Dividend income	2,155	2,833
Foreign exchange gains	226	—
Subsidy income	393	1,605
Other	2,520	1,753
Total non-operating income	13,231	11,819
Non-operating expenses		
Interest expenses	1,040	1,524
Foreign exchange losses	—	1,042
Penalty	1,177	—
Commission expenses	—	750
Other	650	144
Total non-operating expenses	2,868	3,461
Ordinary profit (loss)	(29,698)	19,222
Extraordinary income		
Gain on sale of non-current assets	541	2,425
Gain on sale of investment securities	6,415	1,966
Subsidy income	7,257	10,599
Penalty income	—	10,358
Total extraordinary income	14,214	25,350
Extraordinary losses		
Loss on sale of non-current assets	159	296
Loss on abandonment of non-current assets	383	262
Loss on tax purpose reduction entry of non-current assets	7,257	10,202
Impairment losses	30,367	193,600
Loss on disaster	535	380
Loss on sale of investment securities	—	211
Loss on valuation of investment securities	371	112
Extra retirement payments	2,172	—
Penalty	—	10,409
Total extraordinary losses	41,247	215,475
Loss before income taxes	(56,731)	(170,902)
Income taxes - current	5,999	6,593
Income taxes - deferred	(12,691)	(19,099)
Total income taxes	(6,691)	(12,506)
Loss	(50,040)	(158,395)
Profit attributable to non-controlling interests	24	29
Loss attributable to owners of parent	(50,065)	(158,424)

## (Consolidated Statement of Comprehensive Income)

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Loss	(50,040)	(158,395)
Other comprehensive income		
Valuation difference on available-for-sale securities	(11,249)	3,824
Foreign currency translation adjustment	825	40,190
Remeasurements of defined benefit plans, net of tax	1,248	2,543
Total other comprehensive income	(9,176)	46,558
Comprehensive income	(59,216)	(111,837)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(59,228)	(111,869)
Comprehensive income attributable to non-controlling interests	11	32

(3) Consolidated Statement of Shareholder's Equity  
Fiscal Year ended March 31, 2025 (From April 1, 2024 to March 31, 2025)

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	86,969	102,433	755,652	(59,857)	885,199
Changes during period					
Dividends of surplus			(19,298)		(19,298)
Loss attributable to owners of parent			(50,065)		(50,065)
Purchase of treasury shares				(1)	(1)
Disposal of treasury shares		(3)		94	90
Cancellation of treasury shares		(18,927)		18,927	—
Transfer from retained earnings to capital surplus		18,901	(18,901)		—
Net changes in items other than shareholders' equity					
Total changes during period	—	(30)	(88,265)	19,020	(69,275)
Balance at end of period	86,969	102,403	667,387	(40,836)	815,924

	Accumulated other comprehensive income				Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Remeasurements of defined benefit plans	Total accumulated other comprehensive income		
Balance at beginning of period	32,868	50,586	(1,182)	82,272	630	968,102
Changes during period						
Dividends of surplus						(19,298)
Loss attributable to owners of parent						(50,065)
Purchase of treasury shares						(1)
Disposal of treasury shares						90
Cancellation of treasury shares						—
Transfer from retained earnings to capital surplus						—
Net changes in items other than shareholders' equity	(11,249)	838	1,248	(9,163)	(8)	(9,172)
Total changes during period	(11,249)	838	1,248	(9,163)	(8)	(78,447)
Balance at end of period	21,618	51,424	65	73,108	621	889,655

Fiscal Year ended March 31, 2026 (From April 1, 2025 to March 31, 2026)

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	86,969	102,403	667,387	(40,836)	815,924
Changes during period					
Dividends of surplus			(19,300)		(19,300)
Loss attributable to owners of parent			(158,424)		(158,424)
Purchase of treasury shares				(0)	(0)
Disposal of treasury shares		(25)		129	103
Transfer from retained earnings to capital surplus		25	(25)		—
Net changes in items other than shareholders' equity					
Total changes during period	—	—	(177,751)	128	(177,622)
Balance at end of period	86,969	102,403	489,636	(40,708)	638,301

	Accumulated other comprehensive income				Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Remeasurements of defined benefit plans	Total accumulated other comprehensive income		
Balance at beginning of period	21,618	51,424	65	73,108	621	889,655
Changes during period						
Dividends of surplus						(19,300)
Loss attributable to owners of parent						(158,424)
Purchase of treasury shares						(0)
Disposal of treasury shares						103
Transfer from retained earnings to capital surplus						—
Net changes in items other than shareholders' equity	3,824	40,187	2,543	46,554	29	46,584
Total changes during period	3,824	40,187	2,543	46,554	29	(131,038)
Balance at end of period	25,442	91,612	2,608	119,663	651	758,616

## (4) Consolidated Statement of Cash Flow

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
<b>Cash flows from operating activities</b>		
Loss before income taxes	(56,731)	(170,902)
Depreciation	83,418	57,026
Impairment losses	30,367	193,600
Increase (decrease) in allowance for doubtful accounts	(562)	415
Increase (decrease) in retirement benefit liability	1,396	(3,823)
Decrease (increase) in retirement benefit asset	(174)	(620)
Interest and dividend income	(10,091)	(8,460)
Foreign exchange losses (gains)	(1,437)	(5,287)
Loss (gain) on sale of short-term and long-term investment securities	(6,415)	(1,756)
Loss (gain) on valuation of short-term and long-term investment securities	371	112
Loss (gain) on sale of non-current assets	(381)	(2,129)
Loss on disaster	535	380
Penalty	—	10,409
Subsidy income	(7,257)	(10,599)
Penalty income	—	(10,358)
Loss on tax purpose reduction entry of non-current assets	7,257	10,202
Decrease (increase) in trade receivables	14,408	(45)
Decrease (increase) in inventories	20,832	10,098
Increase (decrease) in trade payables	3,664	4,481
Increase (decrease) in accounts payable - other	1,109	181
Other, net	(1,209)	9,455
Subtotal	79,099	82,380
Interest and dividends received	10,119	8,390
Interest paid	(865)	(1,380)
Penalty income received	—	5,471
Penalty paid	—	(1,236)
Income taxes refund (paid)	(4,396)	(4,176)
Net cash provided by (used in) operating activities	83,956	89,448
<b>Cash flows from investing activities</b>		
Decrease (increase) in time deposits	463	8,507
Purchase of short-term and long-term investment securities	(441)	(7,207)
Proceeds from sale and redemption of short-term and long-term investment securities	15,344	207,825
Purchase of property, plant and equipment	(135,792)	(110,965)
Proceeds from sale of property, plant and equipment	558	3,906
Subsidies received	7,257	10,599
Other, net	(3,069)	(4,070)
Net cash provided by (used in) investing activities	(115,678)	108,594
<b>Cash flows from financing activities</b>		
Proceeds from issuance of bonds	199,865	—
Redemption of bonds	(40,000)	—
Purchase of treasury shares	(1)	(0)
Dividends paid	(19,298)	(19,300)
Increase (decrease) in short-term borrowings	(200,000)	—
Proceeds from long-term borrowings	100,000	—
Other, net	(1,512)	(1,507)
Net cash provided by (used in) financing activities	39,052	(20,808)
Effect of exchange rate change on cash and cash equivalents	(468)	16,513
Net increase (decrease) in cash and cash equivalents	6,862	193,747
Cash and cash equivalents at beginning of period	228,104	234,966
Cash and cash equivalents at end of period	234,966	428,714

## (5) Notes on Consolidated Financial Statement

(Notes on going concern)

No applicable items

(Changes in accounting policies that are difficult to distinguish from changes in accounting estimates)

(Change in Depreciation Method for Tangible Fixed Assets)

ROHM Group has previously used the declining balance method as the depreciation method for tangible fixed assets (excluding right-of-use assets) but has changed to the straight-line method from the fiscal year ended March 31, 2026.

The Group's business structure has shifted from consumer to automotive applications, and in recent years, ROHM Group has made large-scale capital investments in growth businesses to meet the growing demand for the automotive market. As a result of reviewing the actual use of fixed assets, we expect stable operation of tangible fixed assets in the future and have determined that straight-line depreciation more accurately reflects the actual use of tangible fixed assets.

Due to this change in depreciation method, depreciation expense for the fiscal year ended March 31, 2026 decreased by 17,125 million yen compared to the previous method. As a result, operating profit and ordinary profit increased by 15,554 million yen, and loss before income taxes decreased by 15,554 million yen.

(Notes on segment information)

## 1. Overview of reportable segments

The reportable segments of the ROHM Group are units of the Group for which separate financial information is available, and which is the subject of the periodical review by the board of directors for the purpose of deciding the distribution of management resources and evaluating business performance.

The ROHM Group is a comprehensive manufacturer of electronic components and sets up operational divisions by individual product categories at its headquarters. Each operational division draws up comprehensive production plans and business strategies for both domestic and overseas operations and develops global production activities. Therefore, from a management standpoint, the group attaches great importance to the supervision of profits and losses by operational segments organized as operational divisions of individual product categories. For this reason, the Group is consolidating operational segments in consideration of characteristics of the products each operational division is manufacturing and similarities of production process, and setting up three reportable segments as "ICs," "Discrete semiconductor devices," and "Modules."

Products of the "ICs" segment, products such as analog ICs, logic ICs and memory ICs are manufactured.

Products of the "Discrete semiconductor devices" segment include transistors, diodes, power devices, LEDs and laser diodes.

Products of the "Modules" segment include printheads and optical modules.

## 2. Calculating method of amount of sales, profit or loss, asset, and other items of individual reportable segment information

Accounting processing for each reported operating segment is basically identical to accounting standards used for compiling consolidated financial statements.

The segment profit are based on operating profit, while "Transactions with other segments" are based on market prices.

Although assets of common categories such as sales and administrative expenses, are included in "Reconciling items," depreciation expenses derived from these assets are allocated to individual segments according to in-house standards to calculate individual segments.

(Change in Depreciation Method for Tangible Fixed Assets)

As stated in (Changes in accounting policies that are difficult to distinguish from changes in accounting estimates), ROHM Group has previously used the declining balance method as the depreciation method for tangible fixed assets (excluding right-of-use assets) but has changed to the straight-line method from the fiscal year ended March 31, 2026.

Due to this change in depreciation method, segment profit increased by 6,205 million yen in the ICs segment, 290 million yen in the Modules segment, 554 million yen in the Others segment, and 670 million yen in Reconciling items. On the other hand, segment loss in the Discrete semiconductor devices segment decreased by 7,833 million yen.

3. Information regarding amount of sales, profit or loss, asset, and other items of individual reportable segment information  
Fiscal Year ended March 31, 2025 (From April 1, 2024 to March 31, 2025)

(Millions of yen)

	Reportable segments				Other (Note 1)	Total	Reconciling items (Note 2)	Per consolidated financial statements (Note 3)
	ICs	Discrete Semiconduct or Devices	Modules	Reportable segments				
Sales								
Japan	72,110	49,439	6,042	127,593	3,795	131,388	—	131,388
Asia	115,237	105,801	22,217	243,256	12,445	255,701	—	255,701
Americas	9,976	9,918	1,366	21,261	5,378	26,640	—	26,640
Europe	6,509	21,891	2,930	31,331	3,403	34,735	—	34,735
Revenues from contracts with customers	203,833	187,052	32,557	423,443	25,023	448,466	—	448,466
Other revenues	—	—	—	—	—	—	—	—
Revenues from external customers	203,833	187,052	32,557	423,443	25,023	448,466	—	448,466
Transactions with other segments	1,579	4,520	134	6,234	58	6,292	(6,292)	—
Net sales	205,413	191,573	32,691	429,677	25,081	454,759	(6,292)	448,466
Segment profit (loss)	(767)	(45,899)	2,691	(43,975)	2,524	(41,450)	1,389	(40,061)
Segment assets	182,300	377,428	14,387	574,117	19,860	593,978	846,786	1,440,765
Other items								
Depreciation	33,936	43,000	2,325	79,262	2,834	82,097	1,321	83,418
Amortization of goodwill	—	198	—	198	—	198	—	198
Increase in property, plant and equipment and intangible assets	14,660	111,255	1,178	127,094	1,298	128,393	4,624	133,017

Notes: 1. The “Others” segment comprises business segments that are not included in the reportable segments and includes the resistor business, among others.

2. Details for Reconciling items are as follows.

[1] The reconciling items in segment profit or loss of 1,389 million yen include mainly general and administrative expenses of (1,722) million yen not attributable to segments, as well as consolidation adjustments of 3,111 million yen not allocated to segments, such as adjustments for retirement benefit expenses.

[2] The reconciling items in segment assets of 846,786 million yen include corporate assets of 847,601 million yen that are not allocated to individual business segments, as well as an adjustment for fixed assets of (814) million yen. Corporate assets mainly consist of assets that are not attributable to any business segment, including investment securities of 351,511 million yen, cash and deposits of 196,602 million yen, and property, plant and equipment of 102,883 million yen.

[3] The reconciling items in depreciation consists mainly of consolidation adjustments that are not allocated to segments, including adjustments related to the elimination of unrealized profits on fixed assets.

[4] The reconciling items in increases in property, plant and equipment and intangible assets apply to assets related to fixed assets held by common departments, such as administrative and sales divisions.

3. Segment profit or loss has been reconciled with operating loss in the consolidated financial statements.

Information on net sales, profits or losses by individual reportable segments and breakdown of revenues  
Fiscal Year ended March 31, 2026 (From April 1, 2025 to March 31, 2026)

(Millions of yen)

	Reportable segments				Other (Note 1)	Total	Reconciling items (Note 2)	Per consolidated financial statements (Note 3)
	ICs	Discrete Semiconductor Devices	Modules	Reportable segments				
Sales								
Japan	81,149	54,996	4,906	141,052	3,948	145,001	—	145,001
Asia	119,118	117,407	22,156	258,682	13,214	271,896	—	271,896
Americas	10,354	11,139	1,049	22,543	5,545	28,088	—	28,088
Europe	7,768	21,719	3,476	32,965	3,195	36,161	—	36,161
Revenues from contracts with customers	218,390	205,263	31,589	455,244	25,903	481,148	—	481,148
Other revenues	—	—	—	—	—	—	—	—
Revenues from external customers	218,390	205,263	31,589	455,244	25,903	481,148	—	481,148
Transactions with other segments	1,586	5,091	99	6,778	45	6,823	(6,823)	—
Net sales	219,977	210,355	31,689	462,022	25,949	487,971	(6,823)	481,148
Segment profit (loss)	24,535	(22,704)	3,522	5,353	4,104	9,457	1,406	10,864
Segment assets	169,426	225,178	13,699	408,305	20,018	428,323	855,235	1,283,559
Other items								
Depreciation	19,632	33,300	1,784	54,717	1,729	56,447	579	57,026
Amortization of goodwill	—	—	—	—	—	—	—	—
Increase in property, plant and equipment and intangible assets	8,351	69,099	829	78,280	979	79,259	3,143	82,403

- Notes:
- The “Others” segment comprises business segments that are not included in the reportable segments and includes the resistor business, among others.
  - Details for Reconciling items are as follows.
    - The reconciling items in segment profit or loss of 1,406 million yen includes mainly general and administrative expenses of (277) million yen not attributable to segments, as well as consolidation adjustments of 1,684 million yen not allocated to segments, such as adjustments for retirement benefit expenses.
    - The reconciling items in segment assets of 855,235 million yen includes corporate assets of 856,030 million yen that are not allocated to individual business segments, as well as an adjustment for fixed assets of (794) million yen. Corporate assets mainly consist of assets that are not attributable to any business segment, including cash and deposits of 419,114 million yen, investment securities of 158,012 million yen and property, plant and equipment of 100,642 million yen.
    - The reconciling items in depreciation consists mainly of consolidation adjustments that are not allocated to segments, including adjustments related to the elimination of unrealized profits on fixed assets.
    - The reconciling items in increases in property, plant and equipment and intangible assets apply to assets relates to fixed assets held by common departments, such as administrative and sales divisions.
  - Segment profit or loss has been reconciled with operating profit in the consolidated financial statements.

## 4. Information on Impairment Losses on Fixed Assets by Reportable Segments

Year ended March 31, 2025 (From April 1, 2024 to March 31, 2025)

(Millions of yen)

	Reportable segments				Others (Note)	Unallocated amounts and elimination	Per consolidated financial statements
	ICs	Discrete semiconductor devices	Modules	Reportable segments			
Impairment losses	11,443	17,605	288	29,338	594	434	30,367

Note: "Others" consists of business mainly in resistors.

Year ended March 31, 2026 (From April 1, 2025 to March 31, 2026)

(Millions of yen)

	Reportable segments				Others (Note)	Unallocated amounts and elimination	Per consolidated financial statements
	ICs	Discrete semiconductor devices	Modules	Total			
Impairment losses	407	191,648	1,291	193,348	166	85	193,600

Note: "Others" consists of business mainly in resistors.

(Notes on per share data)

(Yen)

	Year ended March 31, 2025	Year ended March 31, 2026
Net assets per share	2,303.25	1,963.41
Net loss per share	(129.78)	(410.46)
Diluted net income per share	-	-

Notes: 1. Diluted net income per share is not shown, as although there are potential shares, the Company recorded a net loss per share.

2. The basis for the calculation of the Net loss per share and Diluted net income per share is as follows.

	Year ended March 31, 2025	Year ended March 31, 2026
Net loss per share		
Loss attributable to owners of parent (million yen)	(50,065)	(158,424)
Amount not attributable to common shareholders (million yen)	(25)	(18)
Loss attributable to owners of parent common shareholders (million yen)	(50,090)	(158,443)
Average number of common shares during the year (thousand shares)	385,969	386,019
Diluted net income per share		
Adjustment of profit attributable to owners of parent (million yen)	-	-
[of which interest income after deducting an amount equivalent to taxes] (million yen)	[-]	[-]
Increase in number of outstanding common shares (thousand shares)	-	-
[of which convertible bond-type bonds with subscription rights to shares] (thousand shares)	[-]	[-]
Outline of diluted shares that were not included in the calculation of diluted net income per share because they had no dilutive effects	-	-

3. The Company's shares held by the Employee Stock Ownership Plan Trust are included in treasury shares which is deducted from the total number of year-end shares outstanding in the calculation of Net assets per share (10,000 shares in the previous consolidated fiscal year and 5,000 shares in the current consolidated fiscal year).

In the calculation of Net income per share and Diluted net income per share, they are included in treasury shares, which is deducted from the average number of shares during the period (12,000 shares in the previous consolidated fiscal year and 5,000 shares in the current consolidated fiscal year).

(Notes on significant subsequent events)

No applicable items