



May 12, 2026

To all concerned parties

Company name: ROHM Co., Ltd.
Name of representative: Katsumi Azuma,
President & Chief Executive Officer
(Code: 6963, TSE Prime Market)
Contact: Tatsuhide Goto, Division Manager,
Public and Investor Relations Div.
(Tel: 075-311-2121)

Notice Regarding Recording of Special Loss (Impairment Loss) and Differences Between Projected and Actual Business Results

ROHM Co., Ltd. (the "Company") announces that the Group has recorded an impairment loss for the fiscal year ended March 31, 2026, as detailed below. Additionally, there is a difference between the forecast data of consolidated business results for the fiscal year ended March 31, 2026, announced on February 4, 2026, and the actual data announced today.

1. Recording of Impairment Loss

After strict examination of the profitability and future outlook of certain assets, including ICs, Discrete semiconductor devices, Modules, and Others in consideration of changes in the business environment, the Company has recognized an impairment loss based on the "Accounting Standards for Impairment of Fixed Assets." As a result, the Company has recorded an impairment loss totaling 193,600 million yen, mainly related to the Discrete semiconductor device business (power devices), particularly production equipment at domestic and overseas plants associated with the SiC business.

The Group has continued its initiatives toward turning the SiC business profitable, including revising its investment plans in response to the slowdown in the growth of the battery electric vehicle (BEV) market, as well as reducing costs through next-generation device development and improved yields achieved via the migration of production processes to 8-inch wafers. However, due to factors such as the scaling back of EV incentives in the United States and a review of regulations in Europe regarding restrictions on the sale of vehicles equipped with internal combustion engines after 2035, the medium-term growth rate of the BEV market is expected to fall below the Company's previous forecasts. In light of these circumstances, the Company reassessed the recoverability of fixed assets and, as a result, recorded the impairment loss described above.

2. Differences Between Projected and Actual Business Results

(1) Differences between projected and actual consolidated business results for the fiscal year ended March 31, 2026 (April 1, 2025 to March 31, 2026)

	Net Sales	Operating Profit or Loss	Ordinary Profit or Loss	Profit or Loss Attributable to owners of parent	Net Income per Share
	(Millions of Yen)	(Millions of Yen)	(Millions of Yen)	(Millions of Yen)	(Yen)
Previously announced forecast (A)	480,000	6,000	11,000	10,000	25.91
Actual (B)	481,148	10,864	19,222	(158,424)	(410.46)
Difference (B - A)	1,148	4,864	8,222	(168,424)	-
Difference (%)	2.3	81.1	74.7	-	-

(Reference) Previous year results (Fiscal year ended March 31, 2025)	448,466	(40,061)	(29,698)	(50,065)	(129.78)
--	---------	----------	----------	----------	----------

(2) Reasons for the differences

For the fiscal year ended March 31, 2026, net sales were generally in line with the earnings forecast announced on February 4, 2026. However, operating profit and ordinary profit exceeded the forecast due to an improvement in the cost ratio and a better product mix. Profit (loss) attributable to owners of parent fell short of the forecast due to the recording of the aforementioned impairment loss.

Note: This report is a translation of the press release of the company prepared in accordance with the provisions set forth in the securities and exchange law and its related accounting regulation. The original version of this press release is written in Japanese. In the event of any discrepancies in words, accounts, figures or the like between this press release and the original, the original Japanese version shall govern.