November 5, 2026

To all concerned parties

Company name: ROHM Co., Ltd.
Company representative: Katsumi Azuma
President, Chief Executive Officer
(Code: 6963, TSE Prime Market)
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Notice Regarding Recording of Dividend Income from Consolidated Subsidiaries and Reversal of Allowance for Doubtful Accounts for Subsidiaries and Affiliates

ROHM Co., Ltd. (the "Company") has recorded dividend income from consolidated subsidiaries and a reversal of allowance for doubtful accounts for subsidiaries and affiliates in its non-consolidated financial results for the second quarter of the fiscal year ending March 31, 2027. As these matters meet the requirements for submission of an Extraordinary Report pursuant to Article 24-5, Paragraph 4 of the Financial Instruments and Exchange Act and Article 19, Paragraph 2, Item 12 of the Cabinet Office Order on Disclosure of Corporate Affairs, etc., the Company hereby announces the details as follows.

1. Overview of dividend income

(1) Companies paying dividends: Two consolidated subsidiaries of the Company
(2) Amount of dividends received: 116,374 million yen

2. Overview of reversal of allowance for doubtful accounts for subsidiaries and affiliates

The Company examined the recoverability of loans receivable from two of its consolidated subsidiaries, for which an allowance for doubtful accounts for subsidiaries and affiliates had been recorded in previous fiscal years, in light of the improvement in their financial position resulting from capital increases and other measures. As a result, the Company recorded 71,203 million yen as a reversal of allowance for doubtful accounts for subsidiaries and affiliates.

3. Impact on financial results

As a result of the above, in its non-consolidated financial results for the second quarter of the fiscal year ending March 31, 2027, the Company recorded the above dividend income as non-operating income and the reversal of allowance for doubtful accounts for subsidiaries and affiliates as extraordinary income. As both items are eliminated on consolidation, there is no impact on the Company's consolidated financial results.

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.