

[Please note that the followings including Independent Auditor's Reports and Report of Audit and Supervisory Committee are English translation of the original Japanese version, prepared only for the convenience of shareholders residing outside Japan with certain reference information excerpted from the Company's financial report for the fiscal year ended March 31, 2026. In the case of any discrepancy between the translation and the Japanese original, the latter shall prevail. Please be advised that certain expressions in the original document for domestic voting procedures that are not applicable to the aforesaid shareholders are omitted or modified to avoid confusion. Please also be advised that this material will not facilitate your status as a registered shareholder. In order to be authorized to physically attend the ordinary general shareholders meeting, presentation of the original Voting Form in Japanese to the receptionist at the place of the meeting is required.]

(Securities Code: 6963)

May 26, 2026

To Our Shareholders:

ROHM Co., Ltd.

21, Saiin Mizosaki-cho,

Ukyo-ku, Kyoto, Japan

Katsumi Azuma, President

NOTICE OF THE 68TH ORDINARY GENERAL SHAREHOLDERS MEETING

Dear Shareholders,

We will inform you of the 68th Ordinary General Shareholders Meeting of ROHM CO., LTD. ("the Company"). Please kindly take the necessary procedure to exercise your voting rights in connection with the following matters to be resolved. Such matters can be reviewed in the attached "REFERENCE MATERIALS FOR THE EXERCISE OF VOTING RIGHTS" on page 4 through page 16. Your vote must be received by the Company no later than Tuesday June 23, 2026, 5:15 p.m. (JST).

NOTICE OF MEETING

1. Date and Time: Wednesday, June 24, 2026, 10:00 a.m. (Start Accepting: 9:00 a.m.)

2. Place: Hyatt Regency Kyoto 1F The Ball Room
644-2 Sanjusangendo-mawari, Higashiyama-ku, Kyoto, Japan

3. Objectives of the Meeting:

Reporting:

1. Business Report, Consolidated Financial Statements and Audit Reports on Consolidated Financial Statements from the Independent Auditor and the Audit and Supervisory Committee for the 68th Fiscal Year (from April 1, 2025 to March 31, 2026)
2. Nonconsolidated Financial Statements for the 68th Fiscal Year (from April 1, 2025 to March 31, 2026)

Resolutions:

- Proposal 1: Appropriation of Dividends of Surplus for the 68th Fiscal Year
- Proposal 2: Partial Amendment to the Articles of Incorporation
- Proposal 3: Election of Seven (7) Directors who are not Audit and Supervisory Committee Members
- Proposal 4: Election of Substitute One (1) Director who is an Audit and Supervisory Committee Member

Note:

- * You can exercise your voting rights by designating a shareholder who has voting rights and will attend the General Shareholders Meeting as your delegate. In such a case, a Power of Attorney will need to be submitted.
- * Please note that the meeting will be conducted in Japanese only.
- * If any changes have been made to items in the Reference Materials for the Exercise of Voting Rights, Business Report, Consolidated Financial Statements, or Nonconsolidated Financial Statements, such changes will be posted on our website. (<https://www.rohm.com/ir/stock/shareholders-meeting>)

To Our Shareholders (Message from the President)

On behalf of ROHM Co., Ltd., I would like to thank you for your continued support. On the occasion of sending you a notice of invitation to the 68th Ordinary General Shareholders Meeting, I would like to say a few words.

The business environment surrounding the semiconductor industry is undergoing a major transformation, driven by intensifying international competition and accelerating technological innovation. We recognize that, in order to enhance our international competitiveness over the medium- to long-term, it is important to consider a range of options, including reviewing our business portfolio, strengthening our technological development capabilities, and securing business scale through management integration and other means.

Against this backdrop, we are currently implementing structural reforms based on the 2nd Medium-Term Management Plan announced in November 2025, with the aim of achieving sustainable growth on a standalone basis and establishing a resilient business foundation.

Furthermore, as disclosed on March 27, 2026, we have entered into a basic agreement to commence discussions toward the business and management integration of Toshiba Electronic Devices & Storage Corporation's semiconductor business and Mitsubishi Electric Corporation's power devices business, and have begun full-scale discussions and deliberations. This development builds on the discussions that we have previously conducted. The time required for these deliberations reflects the need to comprehensively assess the medium- to long-term direction of corporate value for the ROHM Group. As international competition intensifies and geopolitical risks continue to rise, we believe that this basic agreement will play an important role in supporting semiconductor supply chains both in Japan and abroad, and we will continue to engage in these discussions with utmost sincerity.

We also received a proposal from DENSO CORPORATION regarding the acquisition of our shares, and we examined the proposal fairly and carefully from the perspectives of enhancing the Company's corporate value and securing the common interests of shareholders.

As disclosed on April 28, upon the withdrawal of the proposal, we ended our consideration of it. However, we have a shared recognition with DENSO CORPORATION that co-creation combining the technologies and manufacturing capabilities of both companies is meaningful, and we plan to examine opportunities for collaboration and personnel exchanges centered on analog ICs based on our existing strategic partnership.

Going forward, we will pursue the 2nd Medium-Term Management Plan with full commitment, while also working toward the timely and appropriate realization and smooth execution of the management and business integration. In addition, we will also give appropriate consideration to the strategic partnership with DENSO, with the aim of maximizing corporate value for our shareholders and all other stakeholders.

We appreciate your continued support.



Katsumi Azuma
President and Chief Executive Officer

Company Mission:

Quality is our top priority at all times. Our objective is to contribute to the advancement and progress of culture through a consistent supply, under all circumstances, of high quality products in large volumes to the global market.

Management Basic Policy:

Secure reasonable profit through a concerted company-wide effort for a comprehensive quality

How to Exercise Your Voting Rights

1. Three Methods to Exercise Your Voting Rights as follows:

- Via the Internet
If you exercise your voting rights via the Internet, please follow the instructions below. If you are going to attend the meeting, you are not required to complete procedures to exercise your voting rights by mail (by means of the Voting Rights Exercise Form) or online.
- By means of the Voting Rights Exercise Form
Fill out the Voting Rights Exercise Form with your voting in the affirmative or the negative for each proposal, and send the Form to the Company by mail. Voting by means of the Voting Rights Exercise Form can be accepted until 5:15 p.m. (JST), Tuesday, June 23, 2026.
If no approval or disapproval is expressed for the respective proposals, it will be treated as an approval vote for the Company's Proposals and a disapproval vote for the shareholder's proposal.
- Attend the General Shareholders Meeting
Presentation of the original Voting Form in Japanese to the receptionist at the place of the meeting is required.

(1) Exercise Your Voting Rights via the Internet

- 1) You are able to exercise your voting rights via the Internet by accessing the designated voting website (<https://evote.tr.mufg.jp>). You may be unable to access the voting website depending on the internet connection conditions.
- 2) Enter your login ID and temporary password, both of which can be found on your ballot sheet. Enter your current password, new password and the same again for confirmation, and then click a send button. Proceed with the instructions that appear on the display and select whether you are voting in the affirmative, or the negative for each proposal.
- 3) If you exercise your voting rights both by mail and via the Internet, only those exercised via the Internet will be valid, and if you exercise your voting rights multiple times via the Internet, the last time that you exercise your voting rights shall be deemed valid.
- 4) The expenses incurred by accessing to the voting website (internet access fees, communications charges, etc.) shall be borne by shareholders.
- 5) Voting from the website can be accepted until 5:15 p.m. (JST), Tuesday June 23, 2026. However, exercising your voting rights at an earlier date is recommended. In the event of any problems with voting from the website, please contact the Help Desk below.

(2) Handling of Password

- 1) You will be informed of your login ID and temporary password each time a shareholders meeting is called.
- 2) The password is very important to prove your legitimacy as a shareholder of the Company, so please ensure that you do not disclose them to other people.
Please note that the Company cannot answer any inquiries regarding your password by phone, etc.

For the e-voting system, please contact:
Help Desk, Securities Business Division
Mitsubishi UFJ Trust and Banking Corporation
Telephone: 0120-173-027
Working hours: 9:00 a.m. to 9:00 p.m. (JST)

2. Exercising Your Voting Rights by Electronic voting platform

If nominal shareholders (including standing proxies), such as management trust banks, apply in advance for the use of the platform for electronic exercise of voting rights for institutional investors, which is operated by ICJ, Inc., they may utilize the said platform as a method for exercising voting rights via an electromagnetic method for this Shareholders Meeting of the Company.

REFERENCE MATERIALS FOR THE EXERCISE OF VOTING RIGHTS

Proposal 1: Appropriation of Dividends of Surplus for the 68th Fiscal Year

Concerning the appropriation and year-end dividends of surplus, ROHM plans to pay out as specified below, in thorough consideration of relevant factors, including the results of the year ended March 31, 2026, financial forecasts, and future fund demands for investment in business to improve our corporate value. As a result, the total dividend for the year is 50 yen per share, including the interim dividend.

Matters Concerning provision of general reserve

(1) Item and amount of surplus to decrease:

General Reserve	200,000,000,000 yen
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(2) Item and amount of surplus to increase:

Retained Earnings Brought Forward	200,000,000,000 yen
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Year-end dividend

(1) Type of assets distributed: Cash

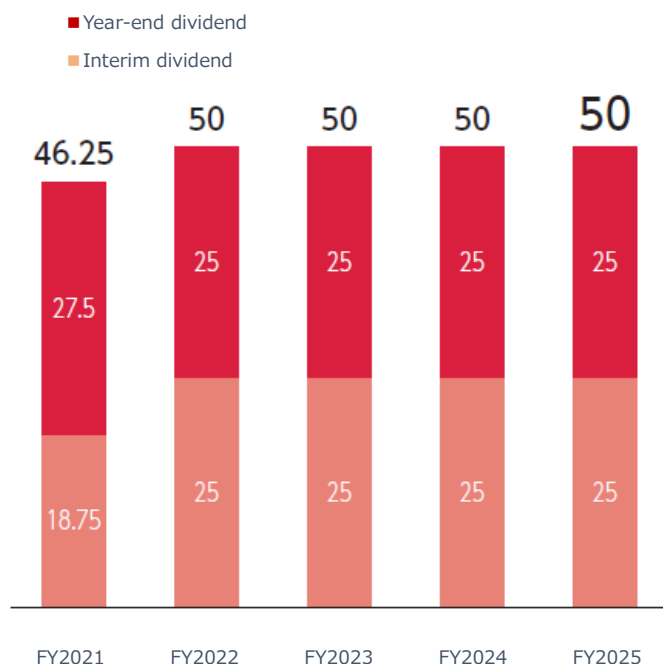
(2) Distribution of dividends of surplus and total distributed amount:

Distribution of each common share of the Company	25 yen
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Total amount distributed	9,651,014,475 yen
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(3) Date when the distribution takes effect: June 25, 2026

Dividend per share (Unit:yen)



Note:

* On October 1, 2023, we conducted a four-for-one share split of common stock. Therefore, dividends prior to the interim dividend for FY 2023 (the 66th Fiscal Year) are presented under the assumption that the share split was conducted at the time of each dividend.

Proposal 2: Partial Amendment to the Articles of Incorporation

This proposal seeks to partially amend the Articles of Incorporation in order to review the current number of Directors and the method of their election as provided for in Article 19 of the Company's Articles of Incorporation.

The Company proposes to revise the number of Directors as set forth below, with the aim of enhancing the effectiveness of the Board of Directors and enabling strategic and agile decision-making, while ensuring consistency with the current composition and operation of the Board of Directors.

Details of amendments are as follows:

(Underlined are the amended positions)

Current Articles of Incorporation	Proposed Articles of Incorporation
Article 19 (Number and Election Method of Directors) The Company shall have <u>fifteen (15)</u> or less Directors who are not Audit and Supervisory Committee Members and <u>five (5)</u> or less Directors who are Audit and Supervisory Committee Members. Directors shall be elected in a general shareholders meetings; while making a distinction between Directors who are not Audit and Supervisory Committee Members and Directors who are Audit and Supervisory Committee Members. The resolutions for the election of Directors shall require the attendance of the shareholders constituting one third or more of the voting rights of the shareholders who are entitled to exercise voting rights, and shall be adopted by a majority of the voting rights of the shareholders so present at the meeting. Cumulative voting shall not be permitted for the resolutions for the election of Directors.	Article 19 (Number and Election Method of Directors) The Company shall have <u>nine (9)</u> or less Directors who are not Audit and Supervisory Committee Members and <u>four (4)</u> or less Directors who are Audit and Supervisory Committee Members. Directors shall be elected in a general shareholders meetings; while making a distinction between Directors who are not Audit and Supervisory Committee Members and Directors who are Audit and Supervisory Committee Members. The resolutions for the election of Directors shall require the attendance of the shareholders constituting one third or more of the voting rights of the shareholders who are entitled to exercise voting rights, and shall be adopted by a majority of the voting rights of the shareholders so present at the meeting. Cumulative voting shall not be permitted for the resolutions for the election of Directors.

Proposal 3: Election of Seven (7) Directors who are not Audit and Supervisory Committee Members

The terms of office for all seven (7) current Directors who are not Audit and Supervisory Committee Members will expire at the closing of this Ordinary General Shareholders Meeting.

Accordingly, it is proposed that the number of the Directors who are not Audit and Supervisory Committee Members be appointed to seven (7), to achieve fundamental structural reform and maintain the management structure capable of making strategic and agile decisions. This proposal has been determined by the Board of Directors on the basis of reports from the Officer Nomination Council, an advisory body to the Board of Directors the majority of whose members are Independent Outside Directors. And see page 16 for the opinion of the Audit and Supervisory Committee regarding this proposal.

The candidates for the directors who are not Audit and Supervisory Committee Members are as follows:

No.	NAME		Positions and Duties at the Company	Attendance of the Board of Directors for the 68th Fiscal Year
1	Katsumi Azuma	Reappointment	President (Representative Director), Chief Executive Officer	100% (15/15)
2	Kazuhide Ino	Reappointment	Member of the Board, Managing Executive Officer, Business Operations	100% (15/15)
3	Tetsuo Tateishi	Reappointment	Member of the Board, Senior Executive Officer, Technology and Innovation	100% (15/15)
4	Peter Kenevan	Reappointment	Member of the Board, Senior Executive Officer, Chief Financial Officer and Sustainability	100% (15/15)

5	Tadanobu Nagumo	Reappointment Outside Independent	Member of the Board, Chairperson of the Board	100% (15/15)
6	Aiko Kozaki	Reappointment Outside Independent	Member of the Board	100% (15/15)
7	Akira Minamikawa	New appointment Outside Independent	-	-

No.	Name (Date of Birth)	Profile, Experienced Positions and Duties, at the Company, and Important Duties outside the Company	
1	Katsumi Azuma (M) (Nov. 10, 1964) [Reappointment] 	Apr. 1989	Joined the Company
		Jun. 2013	Member of the Board, Director of Discrete Production Headquarters
		Jul. 2017	Member of the Board, Senior Managing Director, in charge of Discrete and Optical module
		Sep. 2019	Member of the Board, Senior Managing Executive Officer, in charge of Business and Strategy
		Jun. 2020	Member of the Board, Senior Managing Executive Officer, COO, Senior Director of Sales
		Jan. 2021	Member of the Board, Senior Managing Executive Officer, COO, Senior Director of Production, Quality, Sales
		Jun. 2021	Member of the Board, Senior Managing Executive Officer, COO
		Jun. 2023	ROHM Apollo Co., Ltd., President
		Apr. 2024	Member of the Board, Senior Managing Executive Officer, in charge of Quality, Production, General Purpose Device Business and Module Business
		Apr. 2025	President (Representative Director), Chief Executive Officer (Current Position)
Period in office as Member of the Board of Directors at the conclusion of this general shareholders meeting: 13years Number of ROHM Shares Held: 38,607shares			
[Reasons for nomination as a candidate for a Director] Katsumi Azuma has attained an abundant knowledge and experience in business units, along with outstanding capabilities in group-wide management oversight and business promotion. As President (Representative Director), he oversees the management of the entire ROHM Group and has been leading the promotion of the structural reforms currently underway, as well as the acceleration of growth in the Company’s priority businesses. The Company therefore requests continued election for a Director.			
2	Kazuhide Ino (M) (Mar. 31, 1970) [Reappointment] 	Apr. 1999	Joined the Company
		Sep. 2019	Corporate Officer, Director of Power Device Production Headquarters
		Jun. 2020	Member of the Board, CSO (Chief Strategy Officer) and Senior Director of Power Device Business
		Jan. 2021	Member of the Board, Senior Corporate Officer, CSO
		Jun. 2021	Member of the Board, Managing Executive Officer, CSO and Director of Accounting & Finance Headquarters
		Apr. 2023	Member of the Board, Managing Executive Officer, CFO (Chief Financial Officer)
		Apr. 2024	Member of the Board, Managing Executive Officer, Power Device Business
		Apr. 2026	Member of the Board, Managing Executive Officer, Business Operations (Current Position)
Period in office as Member of the Board of Directors at the conclusion of this general shareholders meeting: 6 years Number of ROHM Shares Held: 23,661shares			
[Reasons for nomination as a candidate for a Director] Kazuhide Ino has attained an abundant knowledge and experience through the duties in technology development sections of Power device and other products, as well as financial experience in corporate management. Based on this background, he has demonstrated a comprehensive management perspective and has superior ability to strategically promote the business of the ROHM Group. The Company requests continued election for a Director.			

No.	Name (Date of Birth)	Profile, Experienced Positions and Duties, at the Company, and Important Duties outside the Company	
3	Tetsuo Tateishi (M) (Feb. 24, 1963) [Reappointment] 	Jul. 2014 Jun. 2019 Sep. 2019 Jun. 2020 Jan. 2021 Apr. 2024 Apr. 2025 Apr. 2026	Joined the Company Member of the Board, Director of LSI Development Headquarters Member of the Board, Senior Corporate Officer, Director of LSI Development Headquarters Member of the Board, CTO (Chief Technology Officer) and Senior Director of LSI Business Member of the Board, Senior Corporate Officer, CTO Member of the Board, Senior Corporate Officer, Research & Development, IT, Legal & Intellectual Property and LSI Business Member of the Board, Senior Corporate Officer, LSI Business and IT Member of the Board, Senior Executive Officer, Technology and Innovation (Current Position)
			Period in office as Member of the Board of Directors at the conclusion of this general shareholders meeting: 7years Number of ROHM Shares Held: 15,006 shares
			[Reasons for nomination as a candidate for a Director] Tetsuo Tateishi has attained highly specialized expertise and abundant experience as LSIs developer, and he is familiar with a broad range of Semiconductor Technologies and he has superior ability to further promote the ROHM Group's technological innovation and to lead the development and execution of its IT strategy. The Company requests continued election for a Director.
4	Peter Kenevan (M) (Jun. 28, 1964) [Reappointment] 	Jun. 1995 Sep. 1995 Jun. 2000 Jun. 2012 Apr. 2021 Jun. 2022 Mar. 2025 Aug. 2025	Admitted to California Bar Joined McKinsey & Company, Inc. Partner of McKinsey & Company, Inc. (Tokyo office) Senior Partner of McKinsey & Company, Inc. (Tokyo office) VP, Head of Japan of PayPal Pte. Ltd. (Tokyo branch) Member of the Board Outside Director of MonotaRO Co.,Ltd. (Current Position) Member of the Board, Senior Executive Officer, Chief Financial Officer and Sustainability (Current Position) (Significant Concurrent Positions) Outside Director of MonotaRO Co.,Ltd.
			Period in office as Member of the Board of Directors at the conclusion of this general shareholders meeting: 4 years Number of ROHM Shares Held: 24,283 shares
			[Reasons for nomination as a candidate for a Director] Peter Kenevan has extensive knowledge and abundant experience in corporate finance, mergers and acquisitions (M&As), among other fields, nurtured over the years through working for a consulting firm. He also has a proven track record serving as the Japan Country Manager of a company that operates globally. He is expected to contribute to the development and promotion of the ROHM Group's financial strategy, as well as to enhancing corporate value through improved capital efficiency. The Company requests continued election for a Director.

No	Name (Date of Birth)	Profile, Experienced Positions and Duties, at the Company, and Important Duties outside the Company	
5	Tadanobu Nagumo (M) (Feb. 12, 1947) [Reappointment] [Outside] [Independent] 	Apr. 1969 Jun. 1999 Jun. 2004 Jun. 2011 Jun. 2015 Mar. 2016 Mar. 2019 Jun. 2021 Mar. 2024 Apr. 2024	Joined Yokohama Rubber Co., Ltd. Director of Yokohama Rubber Co., Ltd. President and Representative Director of Yokohama Rubber Co., Ltd. Chairman and CEO and Representative Director of Yokohama Rubber Co., Ltd. Outside Company Auditor of Zeon Corporation Outside Director of Zeon Corporation (Current Position) Chairman and Representative Director of Yokohama Rubber Co., Ltd. Senior Advisor of Yokohama Rubber Co., Ltd. Member of the Board Honorary Advisor of Yokohama Rubber Co., Ltd. (Current Position) Member of the Board, Chairperson of the Board (Current Position) (Significant Concurrent Positions) Honorary Advisor of Yokohama Rubber Co., Ltd. Outside Director of Zeon Corporation
			Period in office as Member of the Board of Directors at the conclusion of this general shareholders meeting: 5 years Number of ROHM Shares Held: 8,300 shares
			[Reasons for nomination as a candidate for a Director and Overview of an expected role as an Outside Director] Tadanobu Nagumo has attained an abundant knowledge and experience acquired as a top executive of a listed company that operates globally and he has a proven track record of aggressively promoting global strategies. Additionally, as an engineer he has a high level of insight in the field of manufacturing. He is expected to contribute to further strengthening oversight of the ROHM's execution of business from an independent standpoint, to provide advice on the management of the ROHM's business on a wide range of issues from an international and practical perspective, and to manage appropriately the Board of Directors as the Chairperson. The Company requests continued election for an Outside Director.
6	Aiko Kozaki (F) (Oct. 18, 1973) [Reappointment] [Outside] [Independent] 	Apr. 1996 Apr. 2006 Apr. 2007 Jul. 2013 Sep. 2015 Nov. 2020 Mar. 2023 Mar. 2023 Jan. 2024 Jun. 2024	Joined Nomura Asset Management Co., Ltd. (Resigned in Mar. 2000) NPO Social Innovation Japan ESG Research Center of The Japan Research Institute, Limited Manager at ESG Research Center of The Japan Research Institute, Limited Work Again Business Manager of Waris Co., Ltd. Strategy Development Division at Strategy Development and Management Bureau of Financial Services Agency (Resigned in Oct. 2022) Representative Director of stream-i Co., Ltd. (Current Position) Outside Director of Central Tank Terminal Co., Ltd. (Current Position) Manager at Investment Department of General Incorporated Foundation Japan Network for Public Interest Activities (Current Position) Member of the Board (Current Position)
			(Significant Concurrent Positions) Representative Director of stream-i Co., Ltd. Outside Director of Central Tank Terminal Co., Ltd.

	Period in office as Member of the Board of Directors at the conclusion of this general shareholders meeting: 2 year Number of ROHM Shares Held: 900 shares		
	[Reasons for nomination as a candidate for a Director and Overview of an expected role as an Outside Director] Aiko Kozaki has the practical experience with a Japanese leading asset management company and private think tank and a wide range of knowledge and insight about resolution of social issues improved through study experience in the U.S. In addition, she is an expert of sustainable finance who has abundant experiences various projects and business creation initiatives. She is expected to contribute to further strengthening oversight of the ROHM's execution of business from an independent standpoint, and to provide advice on the sustainability-focused management, which is the ROHM Group's primary focus. The Company requests continued election for an Outside Director.		
7	Akira Minamikawa (M) (Dec. 6, 1958) [New appointment] [Outside] [Independent] 	Apr. 1982 May. 1990 Jan. 1996 Jun. 2000 Apr. 2003 Jul. 2004 Nov. 2010 Aug. 2019 Jun. 2022 Apr. 2025 Apr. 2026	Joined Motorola, Inc. Senior Analyst, Gartner Japan, Ltd Director, IDC Japan Director & Senior Analyst, Corporate Research Department, West LB Securities Technology Head & Senior Analyst, Corporate Research Department, Crédit Lyonnais President, Data Garage Co., Ltd. Consulting Director, IHS Global KK Senior Consulting Director, Informa PLC Outside Director of Hakuto Co., Ltd. (Scheduled to Retire in Jun. 2026) Representative Director of SEMI BUSINESS CONSULTING Co., Ltd. (Current Position) Senior Adviser, Valvion Consulting Inc. (Current Position) (Significant Concurrent Positions) Representative Director of SEMI BUSINESS CONSULTING Co., Ltd. Senior Adviser, Valvion Consulting Inc.
	Number of ROHM Shares Held: 0 shares		
	[Reasons for nomination as a candidate for a Director and Overview of an expected role as an Outside Director] Akira Minamikawa has long been engaged in research and analysis of the semiconductor industry at a leading global technology research firm as well as a foreign securities company and has acquired a high level of expertise and extensive international insight. The Company has determined that he is well suited to contribute to strengthening the supervision of business execution from an independent standpoint, as well as to provide strategic advice based on technology trends. Accordingly, the Company requests election for an Outside Director who is not an Audit and Supervisory Committee Member.		

(Notes)

1. Tadanobu Nagumo is a candidate for the position of Outside Director of the Company. He satisfies the “Independence Standards for Outside Officers” of the Company on page 15, it has been judged that he is fully independent with no risk for conflict of interest with general shareholders. There are no business relationships between the Company and Yokohama Rubber Co., Ltd. that he serves as Senior Advisor. The Company has designated Tadanobu Nagumo as an Independent Director pursuant to the rules of the Tokyo Stock Exchange and reported the designation to the Exchange. If his election is approved, he will continue to serve as an Independent Director.
2. Aiko Kozaki is a candidate for the position of Outside Director of the Company. She satisfies the “Independence Standards for Outside Officers” of the Company on page 15, it has been judged that she is fully independent with no risk for conflict of interest with general shareholders. There are no business relationships between the Company and stream-i Co., Ltd. that she serves as Representative Director. The Company has designated Aiko Kozaki as an Independent Directors pursuant to the rules of the Tokyo Stock Exchange and report the designation to the Exchange. If her election is approved, she will continue to serve as an Independent Director.
3. Akira Minamikawa is a candidate for the position of Outside Director of the Company. He satisfies the “Independence Standards for Outside Officers” of the Company on page 15, it has been judged that he is fully independent with no risk for

conflict of interest with general shareholders. There are no business relationships between the Company and SEMI BUSINESS CONSULTING Co., Ltd. that he serves as Representative Director. The Company has designated Akira Minamikawa as an Independent Director pursuant to the rules of the Tokyo Stock Exchange and reported the designation to the Exchange. If his election is approved, he will continue to serve as an Independent Director.

4. There are no special relationships of interest between the other candidates and the Company.
5. Pursuant to Article 427, Paragraph 1 of the Companies Act and the Articles of Incorporation of the Company, the Company has entered into contracts with Tadanobu Nagumo and Aiko Kozaki that limit their liability specified in Article 423, Paragraph 1 of the Companies Act to the minimum liability amount as specified in Article 425, Paragraph 1 of the Companies Act. If the reelections of Tadanobu Nagumo Aiko Kozaki are approved, the Company will continue the contract with them.
6. If Akira Minamikawa is elected, pursuant to Article 427, Paragraph 1 of the Companies Act and the Articles of Incorporation of the Company, the Company will enter into the contract with him that limit his liability specified in Article 423, Paragraph 1 of the Companies Act to the minimum liability amount as specified in Article 425, Paragraph 1 of the Companies Act.
7. The Company has entered into a directors and officers (D&O) liability insurance contract with an insurance company to indemnify the Directors of the Company who are the insured parties of such contract, against personal liability for any loss or claim they may incur arising out of the execution of the Company's business. If the appointments of the candidates to be Directors are approved, they will become the insured parties of such contract and the Company plans to renew such contract with the same provisions during their terms of office.

〈For Your Reference to Exercise Your Voting Rights for Proposal 3〉

Board Composition after being appointed and Skill Matrix

If Proposal 3 is approved, the Board of Directors of the Company will consist of four (4) Internal Directors and six (6) Outside Directors (of whom one (1) will be female) and the share of Independent Outside Directors in the Board of Directors is 60%.

Based on ROHM's Company Mission, which we have embraced since its foundation, we have identified the skill sets (such as knowledge, experience, and ability) that the Board of Directors needs to achieve sustainable growth of the ROHM Group and enhance the Group's corporate value over the medium to long term.

The following skill sets are especially expected of Directors and defined.

Name		Position and Responsibilities at the Company	Corporate Management	ESG/ Sustainability	Global	Innovation/ Technology	HR Development	Legal/ Compliance	Finance/ Accounting	Industry Expertise
Katsumi Azuma		President (Representative Director), Chief Executive Officer Member of the Director Remuneration Council Member of the Officer Nomination Council	○	○			○			○
Kazuhide Ino		Member of the Board, Managing Executive Officer, Business Operations	○		○	○				○
Tetsuo Tateishi		Member of the Board, Senior Executive Officer, Technology and Innovation			○	○		○		○
Peter Kenevan		Member of the Board, Senior Executive Officer, Chief Financial Officer and Sustainability		○	○				○	○
Tadanobu Nagumo	Outside Independent	Director, Member of the Board, Chairperson of the Board Chairperson of the Director Remuneration Council Chairperson of the Officer Nomination Council	○	○	○		○			
Aiko Kozaki	Outside Independent	Director, Member of the Board Member of the Director Remuneration Council Member of the Officer Nomination Council		○					○	
Akira Minamikawa	Outside Independent	Director, Member of the Board				○				○
Keita Nakagawa	Audit Outside Independent	Director, Member of the Board Audit and Supervisory Committee Member (Full-time)		○				○	○	
Tomoyuki Ono	Audit Outside Independent	Director, Member of the Board Audit and Supervisory Committee Member		○					○	
Takaaki Oda	Audit Outside Independent	Director, Member of the Board Audit and Supervisory Committee Member		○				○		

Audit : Audit and Supervisory Committee Member

Highly expected Skill Sets	Definition
Corporate Management	Strive to further enhance corporate value by foreseeing changes in the environment surrounding the Company's business, developing strategies from mid-to long-term perspectives and making decisions and running an organization effectively.
ESG / Sustainability	Contribute to the sustainable development and prosperity of the world, society and companies through conducting business activities with integrity, fairness and transparency, working towards the achievement of the United Nations' Sustainable Development Goals (SDGs) and establishing and maintaining a good relationship with stakeholders.

Global	Given the rapidly changing international situation, gain increased confidence from international markets by developing strategies and conducting business from global perspectives.
Innovation / Technology	Promote the creation, establishment and expansion of businesses by capturing the needs of society and customers and focusing time and resources on the development of new technologies and products that are essential for the sustainable growth of the Company.
HR Development	Discover human resources who can be the next generation of managers, and conduct human resources development and human resources investment of medium and long term that are linked to the Company's management strategy.
Legal / Compliance	Perform appropriate risk management by understanding all applicable laws and regulations related to the Company's business and by recognizing and understanding risks that may materially affect the Company's business management, always from the standpoint of ensuring legal and other compliances.
Finance / Accounting	Appropriately identify the Company's business management issues based on the full understanding of accounting, taxation and finance, and develop and monitor the progress of financial strategies and measures that are linked to the Company's management strategy.
Industry Expertise	Possess insight on semiconductors and a wide network of personal connections in the semiconductor industry, and look to optimize the Company's business portfolio by appropriately monitoring competitive and market trends.

Holding shares in other companies

(1) Policy for our cross-shareholdings

We shall hold shares in other companies only when they are necessary for the continued growth and medium- and long-term corporate value improvement of the ROHM Group. We hold shares of some of our suppliers for the purpose of maintaining a robust relationship of trust with them. Every year, the Board of Directors makes it a rule to examine the economic rationality and holding effect of individual shares held from qualitative and quantitative perspectives and reduce shares for which it is determined that the necessity of continuing to hold them is low.

(2) Other

In connection with the privatization of TOSHIBA CORPORATION, non-voting preferred shares of TBJ Holdings Corporation—into which an investment was made for the purpose of resolving issues faced by TOSHIBA CORPORATION (TBJ Holdings Corporation being the parent company of the tender offeror established by the JIP Group for the purpose of conducting a tender offer for TOSHIBA CORPORATION)—with a total value of JPY 200,000 million yen, were all redeemed as of the end of March 2026.

Proposal 4: Election of Substitute One (1) Director who is an Audit and Supervisory Committee Member

In order to prepare for a situation in which the number of Directors who are Audit and Supervisory Committee Members falls below the statutory requirement, we propose the election of one Substitute Director who is an Audit and Supervisory Committee Member.

This proposal has been determined by the Board of Directors after agreement by the Audit and Supervisory Committee on the basis of reports from the Officer Nomination Council, an advisory body to the Board of Directors the majority of whose members are Independent Outside Directors.

The substitute candidate for the director who is Audit and Supervisory Committee Member is as follows:

Name (Date of Birth)	Profile, Experienced Positions and Duties, at the Company, and Important Duties outside the Company	
Yuki Minamiya (F) (May. 10, 1963) [Substitute] [Outside] [Independent] 	Apr. 1987	Joined Fukutake Shoten Co., Ltd. (Currently Benesse Corporation)
	Oct. 1992	Century Audit Corporation (Currently KPMG AZSA LLC)
	Apr. 1996	Registered as CPA
	Apr. 2007	Director of KPMG FAS
	Sep. 2011	Executive Officer, Partner of KPMG FAS
	Sep. 2021	Managing Director of KPMG FAS
	Apr. 2022	Head of Advisory, KPMG Global Japanese Practice, Europe, Middle East and Africa (EMEA)
	Jul. 2022	Representative of Yuki Minamiya Accounting Office (Current Position)
		(Significant Concurrent Positions)
		Representative of Yuki Minamiya Accounting Office
Number of ROHM Shares Held: 0 shares		
[Reasons for nomination as a candidate for a Director and Overview of an expected role as an Outside Director] Yuki Minamiya has extensive experience cultivated through domestic and international audit work, M&A advisory services and other professional engagements as a certified public accountant, as well as international insight into governance gained through an assignment in Europe. Based on this background, the Company has determined that she is well suited, from an independent standpoint, to contribute to ensuring transparency and fairness in the Board of Directors' decision-making and to strengthening the audit and supervisory functions of management. Accordingly, the Company requests election for an Outside Director who is a substitute Audit and Supervisory Committee Member. Although she has not previously been involved in corporate management, the Company believes that she will be able to appropriately perform her duties as an Outside Director for the reasons stated above.		

(Notes)

1. Yuki Minamiya is a candidate for the position of the substitute outside Director of the Company. She satisfies the "Independent Standards for Outside Officers" of the Company on page 15, it has been judged that She is fully independent with no risk for conflict of interest with general shareholders. She meets the requirements for an Independent Director/Company Auditor pursuant to the rules of the Tokyo Stock Exchange, and if he is elected, the Company will designate him as an independent Director(Audit and Supervisory Committee Member) and report the designation to the Exchange.
2. If Yuki Minamiya is elected, pursuant to Article 427, Paragraph 1 of the Companies Act and the Articles of Incorporation of the Company, the Company will enter into the contract with her that limit his liability specified in Article 423, Paragraph 1 of the Companies Act to the minimum liability amount as specified in Article 425, Paragraph 1 of the Companies Act.
3. The Company has entered into a directors and officers (D&O) liability insurance contract with an insurance company to indemnify the Directors of the Company who are the insured parties of such contract, against personal liability for any loss or claim they may incur arising out of the execution of the Company's business. If the appointment of Yuki Minamiya to be Director is approved, she will become the insured party of such contract and the Company plans to renew such contract with the same provisions during their terms of office.

Independence Standards for Outside Officers

The Company appoints only persons who do not fall into any of the following categories of persons as its Outside Officers.

1. A major shareholder¹ of the Company or a person who executes the business² of the said shareholder;
2. A person who executes the business of a company of which the Company is a major shareholder;
3. A major customer³ of the Group or a person who executes the business of that major customer;
4. An organization for whom the Group is a major customer⁴ or a person who executes the business of said organization;
5. A consultant, accounting expert or legal expert who, in addition to director's remuneration, receives money or other assets exceeding a certain amount⁵ from the Group (and, if such consultant, accounting expert or legal expert is an organization, a person who belongs to the said organization);
6. A person who receives donations or grants exceeding a certain amount⁶ from the Group (or a director or a person who executes the business of the organization or the association which receives donations or grants exceeding the same amount from the Group);
7. A partner, member or employee of the Independent Auditor of the Company;
8. A person who executes the business of a major lender of the Company⁷;
9. A person who fell into any of the categories described in 1 to 8 above in the last three years;
10. An organization a director of whom comes from the Group or a person who executes the business of the said organization, or;
11. The spouse of an important person who executes the business⁸ of the Group or a relative of that person within the second degree of relationship.

(Enacted on November 5, 2015)

¹ A major shareholder means a shareholder holding at least 10% of the total voting rights of the Company.

² A person who executes business means a director, an executive officer, a member or an employee.

³ A major customer means a company whose payments account for over 2% of annual consolidated sales of the Company.

⁴ An organization for whom the Group is a major customer means a company with over 2% in annual sales coming from the Company.

⁵ A certain amount means ten million yen per year for an individual and over 2% of total revenue for an organization.

⁶ A certain amount means over ten million yen per year.

⁷ A major lender of the Company means a lender from which an amount exceeding 2% of total consolidated assets of the Company is borrowed.

⁸ An important person who executes business means a director (excluding outside directors) or a person in the senior management position of general manager or above.

Opinion of the Audit and Supervisory Committee

The Audit and Supervisory Committee deliberated about the election of the Company's Members of the Board of Directors (excluding Members of the Board of Directors who are Audit and Supervisory Committee Members, the same shall apply hereinafter) in the Officer Nomination Advisory Council and about their remuneration in the Director Remuneration Council. Regarding the nomination of candidates for Director, the Audit and Supervisory Committee judged that the procedures for deciding candidates are appropriate, and that each candidate is suitably qualified to be a Member of the Board of Directors based on the evaluation of the status of business execution and business performance of the respective candidate for the fiscal year under review, the candidate's comments in the Board of Directors meetings, and the candidate's career history, etc. up until present. The Audit and Supervisory Committee also judged that the procedures for deciding remuneration for Members of the Board of Directors are appropriate and the details of the remuneration, etc. are suitable based on the verification made on such matters as the remuneration system and the specific computation method for the amount of remuneration.

Business Report

For the period from April 1, 2025 to March 31, 2026

1. Present Status of ROHM Group

(1) Business Progress and Results

Overall Review of Results of Operations

During the fiscal year ended March 31, 2026, the economies of Japan and other countries showed moderate growth, but uncertainty related to geopolitical risk, against the backdrop of trends surrounding U.S. trade policy and the intensifying Middle East situation, continued.

In the electronics industry, the automotive market fell short of the original forecast but remained firm. The industrial equipment market saw progress in clearing supply chain inventory buildup and has turned toward recovery. 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 2nd Medium-Term Management Plan, "MOVING FORWARD to 2028," (hereinafter the "Medium-Term Management Plan") 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 been working to control increases in fixed costs by minimizing capital investment, in addition to advancing negotiations for price revisions to pass on rising raw material and other costs.

As a result, consolidated net sales for the fiscal year ended March 31, 2026 increased 7.3% year on year to 481,148 million yen due to increased revenue from the automotive and consumer product markets, as well as the industrial equipment market. Operating profit was 10,864 million yen (operating loss of 40,061 million yen for the previous fiscal year), as the increase in revenue was complemented by the effect of the reduction in fixed costs resulting from the structural reforms implemented in the previous fiscal year.

Ordinary profit was 19,222 million yen (ordinary loss of 29,698 million yen for the previous fiscal year), reflecting the aforementioned increase in operating profit, despite a decrease in interest income and the occurrence of foreign exchange losses. Meanwhile, net loss attributable to owners of parent was 158,424 million yen (net loss attributable to owners of parent of 50,065 million yen for the previous fiscal year), as the Company recorded a substantial impairment loss primarily on fixed assets in the SiC business, reflecting the growth outlook for the battery electric vehicle (BEV) market falling below previous assumptions.

And EBITDA (*) for the consolidated fiscal year ended March 31, 2026 was 67,890 million yen (an increase of 56.6% from last year).

* EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)

EBITDA is a measure calculated by taking Earnings Before Taxes and adding Interest, Depreciation and Amortization, and it is common in comparing earnings capacities of global companies. ROHM Group calculates it by simply taking Operating income and adding Depreciation and Amortization.

Consolidated Net Sales : **4,811** One Hundred Million yen (7.3%) 

Operating income : **108** One Hundred Million yen (-%) 

Ordinary income : **192** One Hundred Million yen (-%) 

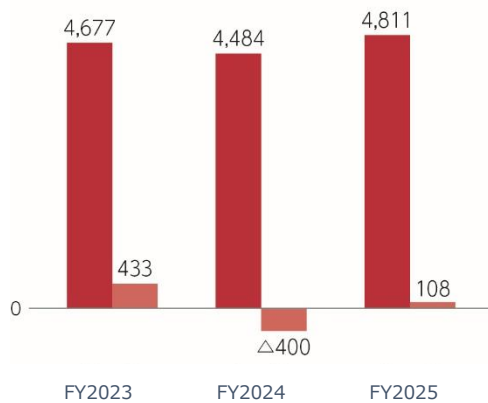
Net income : **△1,584** One Hundred Million yen (-%) 

Performance Trend

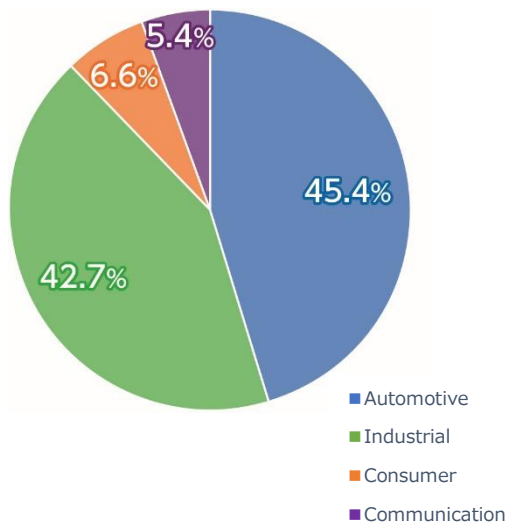
(Unit: One Hundred Million yen)

■ Net Sales

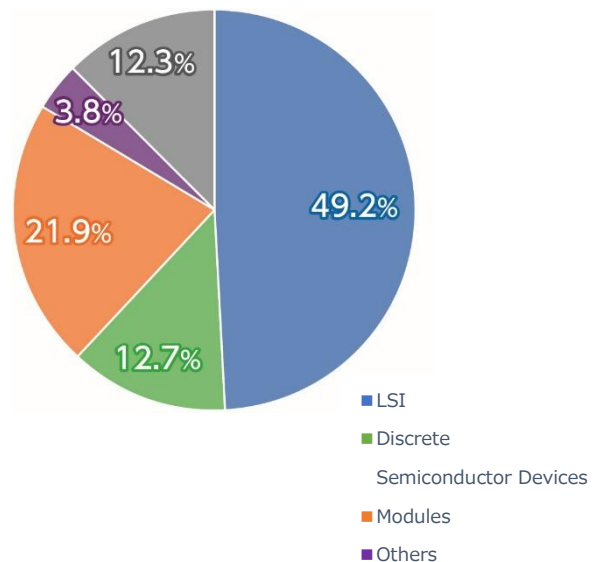
■ Operating Income



Net Sales Composition Ratio by Applications



Net Sales Composition Ratio by Segments



Overview of performance in each segment

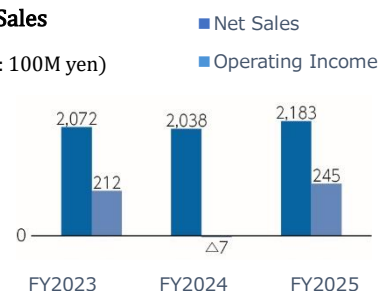
<LSI>

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 increased year on year. In the industrial equipment market, the trend has been recovering. In the consumer product market, sales for amusement-related products were firm, and the computer and storage market has been recovering, mainly in products for servers.

As a result, revenue for the fiscal year ended March 31, 2026 amounted to 218,390 million yen (an increase of 7.1% from the previous fiscal year), and segment profit amounted to 24,535 million yen (compared to a segment loss of 767 million yen for the previous fiscal year).

Net Sales

(Unit: 100M yen)



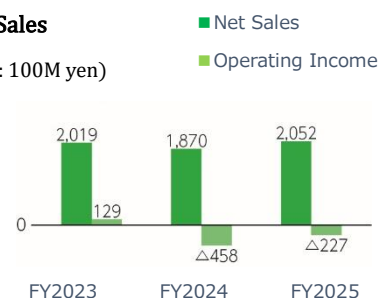
<Discrete semiconductor devices>

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 market 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, revenue for the fiscal year ended March 31, 2026 amounted to 205,263 million yen (an increase of 9.7% from the previous fiscal year), and segment loss amounted to 22,704 million yen (compared to a segment loss of 45,899 million yen for the previous fiscal year).

Net Sales

(Unit: 100M yen)



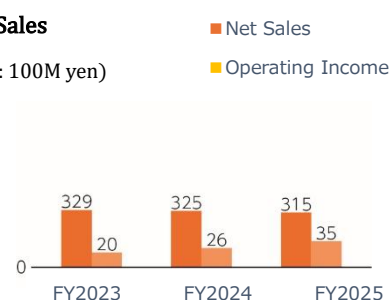
<Modules>

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

As a result, revenue for the fiscal year ended March 31, 2026 amounted to 31,589 million yen (a decrease of 3.0% from the previous fiscal year), and segment profit amounted to 3,522 million yen (an increase of 30.9% from the previous fiscal year).

Net Sales

(Unit: 100M yen)



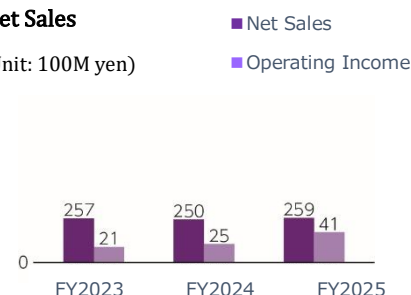
<Others>

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

As a result, revenue for the fiscal year ended March 31, 2026 amounted to 25,903 million yen (an increase of 3.5% from the previous fiscal year), and segment profit amounted to 4,104 million yen (an increase of 62.6% from the previous fiscal year).

Net Sales

(Unit: 100M yen)

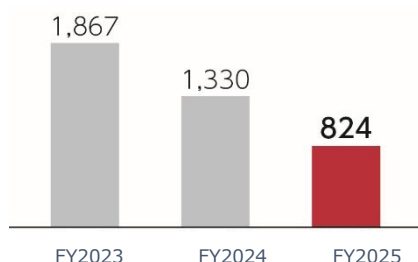
**(2) Capital Expenditures**

In the fiscal year ended March 31, 2026, the Group invested 82,403 million yen in total in facilities to pursue the improvement and expansion of the manufacturing system as well as the development of new products. A breakdown of investment by segment is as follows:

LSI	8,351	million yen
Discrete Semiconductor Devices	69,099	million yen
Modules	829	million yen
Others	979	million yen
Sales and Administrative Expenses Division	3,143	million yen

Capital Expenditure

(Unit: One Hundred Million yen)

**(3) Financing**

The capital expenditures and others during the fiscal year ended March 31, 2026 were funded through internal funding. No significant external financing was undertaken during the current fiscal year.

(4) Priority Issues

The ROHM Group has contributed to cultural progress and improvement through supply and manufacturing of good products under the Company Mission adopted since its foundation. What we set forth to achieve the Company Mission are policies including the Management Basic Policy, and based on these, we practice management aimed at creating and improving lasting and comprehensive corporate value.

What we formulated to recognize anew the enduring Company Mission and clarify our mission in new social infrastructure are Statements and Management Vision. The ROHM Group will continue to aim to be a company that solves various issues in society through electronics technology and continues to support people's good lives and the development of society for the future.

Based on the basic policy above, the Group recognizes that, against the backdrop of intensifying international competition and accelerating technological innovation in the electronics industry, the business environment is undergoing a major transformation, and that in order to enhance its international competitiveness over the medium to long term, it is important to consider a range of options, including reviewing its business portfolio, strengthening its technological development capabilities, and securing business scale through management integration and other means.

In light of these circumstances, the Company is currently implementing structural reforms based on the 2nd Medium-Term Management Plan "MOVING FORWARD to 2028" announced in November 2025, with the aim

of achieving sustainable growth and establishing a resilient business foundation. In addition, as disclosed in the notice dated March 27, 2026, "Regarding the Execution of a Memorandum of Understanding to Commence Discussions Toward the Business Integration of Toshiba Electronic Devices & Storage Corporation's Semiconductor Business and Mitsubishi Electric Corporation's Power Devices Business," the Company is advancing discussions with both companies regarding management and business integration, and will work with full commitment toward realizing the business scale and technological foundation needed to compete in global markets.

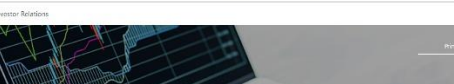
The Group has formulated its 2nd Medium-Term Management Plan “MOVING FORWARD to 2028,” which covers the period through FY2028. In order to establish a resilient business foundation that is not susceptible to market fluctuations and to improve profitability in preparation for future corporate expansion, the Group is advancing structural reforms, including manufacturing site reorganization, business portfolio optimization, and price optimization, as well as measures such as achieving profitability in the SiC business. These measures have already entered the concrete implementation phase, and updates on their progress have been announced in the financial results briefing materials* published on May 13, 2026.



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Investor Relations

Prime Market (SEI)

Financial Report

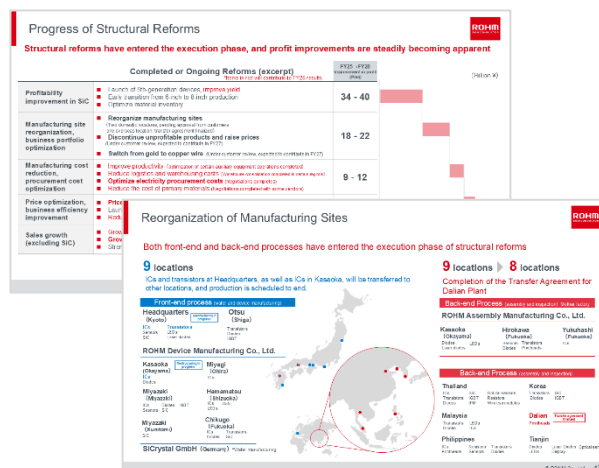




Materials for Financial Results Briefing

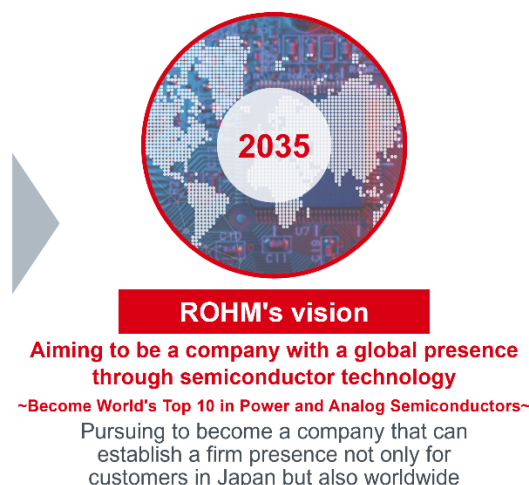


Shareholders Meeting



As disclosed in the timely disclosure* dated March 27, 2026, the Group is advancing discussions with both companies regarding business and management integration. By pursuing this initiative with full commitment toward the Company's 2035 vision of becoming a "company with a global presence through semiconductor technology ~Become World's Top 10 in Power and Analog Semiconductors~, " the Group will strive to maximize corporate value for its shareholders and all other stakeholders.

Initiation of discussions regarding business/management integration of power devices businesses



(5) Operating Results and Financial Position of the ROHM Group (Millions of yen otherwise noted)

Item	Mar-2023	Mar-2024	Mar-2025	(Current period) Mar-2026
Net Sales	507,882	467,780	448,466	481,148
Ordinary Income (△loss)	109,530	69,200	△29,698	19,222
Net Income Attributable to Owners of the Parent (△loss)	80,375	53,965	△50,065	△158,424
Net Income per Share (△loss) (yen)	204.66	138.81	△129.78	△410.46
Total Assets	1,123,283	1,481,274	1,440,765	1,283,559
Equity	915,465	968,102	889,655	758,616

- (Notes) 1. These values are rounded down to the nearest million except for the net income per share for the period, rounded down to two decimal places.
2. Net income per share for the period is calculated based on the average number of shares during the period after deduction of the number of treasury stock.
3. On October 1, 2023, we conducted a four-for-one share split of common stock. Net income per share for the period is calculated under the assumption that the stock split was conducted at the beginning of the fiscal year ended March 31, 2023.

(Reference) Operating Results and Financial Position of the Company (Millions of yen otherwise noted)

Item	Mar-2023	Mar-2024	Mar-2025	(Current Period) Mar-2026
Net Sales	434,951	385,581	384,039	416,625
Ordinary Income (△loss)	72,721	17,437	△19,742	△10,550
Net Income (△loss)	53,019	11,305	△9,655	△160,265
Net Income per Share (△loss) (yen)	135.06	29.08	△25.02	△415.18
Total Assets	673,676	938,158	1,028,868	911,513
Equity	515,374	486,116	444,670	268,572

- (Notes) 1. These values are rounded down to the nearest million except for the net income per share for the period, rounded down to two decimal places.
2. Net income per share for the period is calculated based on the average number of shares during the period after deduction of the number of treasury stock.
3. On October 1, 2023, we conducted a four-for-one share split of common stock. Net income per share for the period is calculated under the assumption that the stock split was conducted at the beginning of the fiscal year ended March 31, 2023.

(6) Main Business Segments

The Group's main operations are the manufacturing and sales of electronic components.
The main products and business segments are as follows:

(As of March 31, 2026)

Segment Name	Main products and business
LSI	Analog ICs, Logic ICs, Memory ICs
Discrete semiconductor devices	Transistors, Diodes, Power devices, Light Emitting Diodes, Laser Diodes
Modules	Printhead Products, Optical Modules
Others	Resistors

(7) Main Business Sites

(As of March 31, 2026)

Name	Location
ROHM CO., LTD.	Kyoto
Head Office/Factory	Shiga
Shiga Factory *2	Kyoto
Kyoto Technology Center	

	Yokohama Technology Center Miyazaki Design Center Kyoto Business Center Tokyo Business Center Yokohama Business Center Nagoya Business Center	Kanagawa Miyazaki Kyoto Tokyo Kanagawa Aichi
Manufacturing	ROHM HAMAMATSU CO., LTD. *1 ROHM WAKO CO., LTD. *1 ROHM APOLLO CO., LTD. *1 ROHM MECHATECH CO., LTD. LAPIS SEMICONDUCTOR CO., LTD. *2 ROHM KOREA CORPORATION ROHM ELECTRONICS PHILIPPINES, INC. ROHM INTEGRATED SYSTEMS (THAILAND) CO., LTD. ROHM SEMICONDUCTOR (CHINA) CO., LTD. ROHM ELECTRONICS DALIAN CO., LTD. *3 ROHM WAKO ELECTRONICS (MALAYSIA) SDN., BHD. ROHM MECHATECH PHILIPPINES, INC. ROHM MECHATECH (THAILAND) CO., LTD. SICRYSTAL GmbH	Shizuoka Okayama Fukuoka Kyoto Kanagawa And others Korea Philippines Thailand China China Malaysia Philippines Thailand Germany
Sales	ROHM SEMICONDUCTOR KOREA CORPORATION ROHM SEMICONDUCTOR (SHANGHAI) CO., LTD. ROHM SEMICONDUCTOR (H.K.) CO., LTD. ROHM SEMICONDUCTOR TAIWAN CO., LTD. ROHM SEMICONDUCTOR SINGAPORE PTE. LTD. ROHM SEMICONDUCTOR PHILIPPINES CORPORATION ROHM SEMICONDUCTOR (THAILAND) CO., LTD. ROHM SEMICONDUCTOR MALAYSIA SDN. BHD. ROHM SEMICONDUCTOR INDIA PVT. LTD. ROHM SEMICONDUCTOR U.S.A., LLC ROHM SEMICONDUCTOR GmbH	Korea China China Taiwan Singapore Philippines Thailand Malaysia India U.S.A. Germany

- (Notes) 1. On April 1, 2026, the three companies—ROHM Apollo Co., Ltd., ROHM Wako Co., Ltd., and ROHM Hamamatsu Co., Ltd.—have been reorganized into two companies: ROHM Device Manufacturing Co., Ltd., which conducts front-end manufacturing, and ROHM Assembly Manufacturing Co., Ltd., which conducts back-end manufacturing.
2. On April 1, 2027, Lapis Semiconductor Co., Ltd. is scheduled to be reorganized into the above manufacturing companies. In addition, through an absorption-type company split, with the Company as the splitting company and the aforementioned front-end manufacturing company as the succeeding company, the Company's Shiga Plant is planned to be transferred to the said front-end manufacturing company.
3. With respect to ROHM Electronics Dalian Company Limited, the Company plans to transfer its shares to Dalian Chengyue Precision Parts Manufacturing Co., Ltd. of the Dalian Pengcheng Group (scheduled transfer period: during 2026).

(8) Employees

(As of March 31, 2026)

Segment Name	Number of Employees	Change from the Previous Fiscal Year	Average Service Years
LSI	21,756	decrease by 852 employees	13.8 years
Discrete semiconductor devices			
Modules			
Others			
Sales and administrative expenses division			

(Notes) The value of the average service years is rounded down to one decimal place.

(9) Summary of Important Subsidiaries

(As of March 31, 2026)

Company Name	Capital	Voting Right Ratio by ROHM	Main Business
ROHM HAMAMATSU CO., LTD. *3	Million yen 10,000	100.0%	Manufacture of electronic components
ROHM APOLLO CO., LTD. *3	Million yen 450	100.0	Manufacture of electronic components
LAPIS SEMICONDUCTOR CO., LTD. *3	Million yen 300	100.0	Manufacture and Sales of electronic components
ROHM ELECTRONICS PHILIPPINES, INC.	Thousand peso 1,221,563	100.0	Manufacture of electronic components
ROHM INTEGRATED SYSTEMS (THAILAND) CO., LTD.	Thousand baht 1,115,500	100.0	Manufacture of electronic components
ROHM SEMICONDUCTOR (CHINA) CO., LTD.	Million yen 16,190	100.0	Manufacture of electronic components
ROHM ELECTRONICS DALIAN CO., LTD.	Million yen 9,417	100.0	Manufacture of electronic components
ROHM SEMICONDUCTOR (SHANGHAI) CO., LTD.	Thousand US\$ 3,356	100.0	Sales of electronic components
ROHM SEMICONDUCTOR (H.K.) CO., LTD.	Thousand HK\$ 27,000	100.0	Sales of electronic components
ROHM U.S.A., INC.	Thousand US\$ 317,142	100.0	Administrative responsibility for subsidiaries in North and South America
ROHM ELECTRONICS EUROPE LTD.	Thousand UK£ 101,037	100.0	Administrative responsibility for subsidiaries in Europe
ROHM ELECTRONICS ASIA PTE. LTD.	Thousand S\$ 90,630	100.0	Administrative responsibility for subsidiaries in Asia and others
SICRYSTAL GmbH	Thousand EUR 771	100.0	Manufacture, Development and Sales of raw materials for electronic components

(Notes) 1. Amounts of capital and voting right ratios are rounded down to the nearest million (in yen) or the nearest thousand (in foreign currencies), and to one decimal places, respectively.

2. Voting right ratio by ROHM includes indirect holdings through subsidiaries.

3. With respect to the reorganization of important subsidiaries, please refer to the Note under “(7) Main Business Sites.”

(10) Summary of Main Lenders

(As of March 31, 2026)

Company Name	Loan Amount (million yen)
The Bank of Kyoto, Ltd.	80,000
Resona Bank, Limited	50,000
MUFG Bank, Ltd.	30,000
Sumitomo Mitsui Banking Corporation	30,000
Mizuho Bank, Ltd.	10,000

2. Status of Shares (As of March 31, 2026)

(1) Total Number of Shares Authorized to be Issued	1,200,000,000
(2) Total Number of Shares Issued	403,760,000
	(Including 17,719,421 shares of treasury stock)
(3) Total Number of Shareholders	81,079

(4) Major Shareholders (Top 10 Shareholders)

(As of March 31, 2026)

Name	Number of Shares Held (Thousands of shares)	Ownership
The Master Trust Bank of Japan, Ltd. (Trust account)	68,869	17.83%
Rohm Music Foundation	41,540	10.76-
Custody Bank of Japan, Ltd. (Trust account)	26,422	6.84-
DENSO CORPORATION	19,221	4.97-
STATE STREET BANK AND TRUST COMPANY 505001	12,159	3.14-
GOLDMAN, SACHS & CO. REG	11,409	2.95-
STATE STREET BANK AND TRUST COMPANY 505301	11,018	2.85-
The Bank of Kyoto, Ltd.	10,427	2.70-
BNY GCM CLIENT ACCOUNT JPRD AC ISG (FE-AC)	9,014	2.33-
JP MORGAN CHASE BANK 380684	6,058	1.56-

(Notes) 1. The number of shares less than one thousand shares and the percentage of ownership less than two decimal places are rounded down to the nearest unit, respectively.

2. 17,719 thousand shares of treasury stock are excluded from the above calculation. Number of treasury stock does not include 5 thousand shares held by Employee Stock Ownership Plan (ESOP).

3. Ownership is calculated by deducting the number of treasury stock from the total number of shares issued.

(5) Status of Share issued to the Directors as compensation for the execution of their duties
in the fiscal year ended on March 31, 2026.

	Class and amount of stock	Number of Members
Member of the Board (excluding Directors who are Audit and Supervisory Committee Members and Outside Directors)	Common stock of the Company 43,086	4

(6) Status of stock acquisition rights

Summary of stock acquisition rights granted on bonds with stock acquisition rights

	Euro-denominated convertible bonds with acquisition clause and stock acquisition rights, maturing in 2029	Euro-denominated convertible bonds with acquisition clause and stock acquisition rights, maturing in 2031
Date of resolution	April 8, 2024	April 8, 2024
Number of stock acquisition rights	10,000	10,000
Type, details, and number of shares subject to stock acquisition rights	Common stock 32,647,730	Common stock 33,978,933
Amount paid in exchange for stock acquisition rights	No cash payment is required	No cash payment is required
Exercise period for stock acquisition rights	From May 8, 2024 to April 10, 2029	From May 8, 2024 to April 10, 2031
conversion price	3,063 yen	2,943 yen
Conditions for exercising stock acquisition rights	Partial exercise of each stock acquisition right is not permitted	Partial exercise of each stock acquisition right is not permitted
Balance of bonds with stock acquisition rights	100,000 million yen	100,000 million yen

3. Directors of the Company

(1) Directors

(As of March 31, 2026)

Position	Name	Positions at the Company and Important Duties outside the Company
* President, Chief Executive Officer	Katsumi Azuma	Chairman, ROHM Music Foundation (Public Interest Incorporated Foundation)
Member of the Board, Managing Executive Officer	Kazuhide Ino	Power Device Business
Member of the Board, Senior Executive Officer	Tetsuo Tateishi	LSI Business and IT
Member of the Board Senior Executive Officer	Peter Kenevan	Chief Financial Officer and Sustainability Outside Director of MonotaRO Co.,Ltd.
Member of the Board	Tadanobu Nagumo	Honorary Advisor of Yokohama Rubber Co., Ltd. Outside Director of Zeon Corporation
Member of the Board	Fukuko Inoue	Professor, Doshisha Business School at Doshisha University Outside Director of EXEDY Corporation
Member of the Board	Aiko Kozaki	Representative Director of stream-i Co., Ltd. Outside Director of Central Tank Terminal Co., Ltd.
Member of the Board, Audit and Supervisory Committee Member (Full-Time)	Koji Yamamoto	
Member of the Board, Audit and Supervisory Committee Member (Full-Time)	Keita Nakagawa	
Member of the Board, Audit and Supervisory Committee Member	Tomoyuki Ono	Ono Accounting Office, Chief of the Office (CPA) Outside Director of NITTA Corporation
Member of the Board, Audit and Supervisory Committee Member	Takaaki Oda	Partner of Miyake & Partners (Attorney at Law) Outside Director, Audit and Supervisory Committee Member of New Japan Chemical Co., Ltd.

(Notes) 1. * Representative Director:

2. Tadanobu Nagumo, Fukuko Inoue, Aiko Kozaki, Keita Nakagawa, Tomoyuki Ono and Takaaki Oda are Outside Directors as provided in Article 2, Item 15, of the Companies Act.
3. The Company has designated Tadanobu Nagumo, Fukuko Inoue, Aiko Kozaki, Keita Nakagawa, Tomoyuki Ono and Takaaki Oda as Independent Directors/Company Auditors pursuant to the rules of the Tokyo Stock Exchange, and reported that information to the Exchange.
4. Tomoyuki Ono is certified public accountants and are duly informed of finances and accounting.
5. Koji Yamamoto and Keita Nakagawa are the full-time Audit and Supervisory Committee Members. The Company has designated the full-time Audit and Supervisory Committee Members in order to strengthen audit and supervisory function of the Audit and Supervisory Committee through designing an environment for audits, collecting internal information, auditing daily status of designing the internal control system, and cooperating with the Internal Audit Division.
6. There are no special relationships between the Company and the entities where Outside Directors hold concurrent positions.
7. Changes in the Member of the Board during this fiscal year were as specified below.
 - (1) New appointments
Takaaki Oda was newly elected and appointed as Member of the Board at the 67th Ordinary General Shareholders Meeting of June 25, 2025.
 - (2) Retirement
Tetsuo Aoki retired from the position of Member of the Board as of the closing of the 67th Ordinary General Shareholders Meeting of June 25, 2025.
Masahiko Yamazaki retired from the position of Member of the Board as of the closing of the 67th Ordinary General Shareholders Meeting of June 25, 2025.
Hidero Chimori retired from the position of Member of the Board as of the closing of the 67th Ordinary General Shareholders Meeting of June 25, 2025.
 - (3) Changes in important duties outside the Company
None.
8. Katsumi Azuma resigned the position of Chairman, ROHM Music Foundation (Public Interest Incorporated Foundation) as of April 1, 2026.
9. Koji Yamamoto resigned the position of Member of the Board, Audit and Supervisory Committee Member(Full-Time) as of April 30, 2026.

(2) Overview of the Contents of Contracts for Limitation of Liability

Pursuant to Article 427, Paragraph 1 of the Companies Act and the Articles of Incorporation of the Company, the Company has entered into contracts with all Directors excluding those are Executive Directors that limit their liability specified in Article 423, Paragraph 1 of the Companies Act to the minimum liability amount as specified in Article 425, Paragraph 1 of the Companies Act.

(3) Overview of the Contents of Indemnity Agreements

There is no applicable information.

(4) Overview of the Contents of Directors and Officers Liability Insurance

The Company has concluded an executive liability insurance policy with an insurer as stipulated in Article 430-3, Paragraph 1 of the Companies Act of Japan. This policy covers liability related to the performance of duties of directors and others, as the named insured, or compensation for damages arising from claims in pursuit of such liability. The named insured under this insurance policy are the Directors, company auditors, executive officers, and similar parties of the Company and its subsidiaries. The Company pays all premiums on this insurance policy. Measures are taken to ensure that this insurance is not detrimental to the proper execution of duties of directors and others through exempting from coverage damages and other costs incurred by an insured who has engaged in criminal acts or intentional unlawful acts.

(5) Remunerations for Directors

① Policy on Determining the Remuneration of each Director(excluding Directors who are Audit and Supervisory Committee Members)

(a) Determination Method of Policy on Determining the Remuneration of each Director

Based on the reports from the Director Remuneration Council, the Company resolved at the Board of Directors held on June 26, 2024 to adopt the policy on determining the Remuneration of each Director.

(b) Overview of the policy

1. The basic policy

The Company's remuneration system for Directors shall be designed so that the management responsibilities of Directors will be clarified and that the remuneration, etc. of Directors will fully function as a sound incentive for sustainable corporate growth and enhancement of corporate value over the medium to long term, in order to ensure appropriate value sharing with shareholders. In principle, the remuneration, etc. of each Director shall be determined at a level appropriate for his/her responsibilities.

Specifically, the remuneration, etc. of an Executive Director shall consist of fixed remuneration and performance-based remuneration (both monetary remuneration), as well as of non-monetary remuneration in the form of stock-based remuneration.

Meanwhile, the remuneration, etc. of an Independent Outside Director and a Non-executive Director shall consist only of fixed remuneration as they perform an oversight function independently from the execution of the Company's operations.

In addition, in order to increase independence, objectivity, and transparency in determining the remuneration, etc. of Directors, the Company shall establish the Director Remuneration Council—the majority of whose members are Independent Outside Directors—as an advisory body to the Board of Directors, wherein the remuneration system for Directors and the remuneration, etc. of each Director based thereon shall be deliberated on.

2. Policy for determining the amount of fixed remuneration (including the timing for payment of Remunerations)

The amount of fixed remuneration for the Company's Directors shall be determined according to their positions and responsibilities by comprehensively taking into consideration all relevant factors, including the remuneration levels of peer companies. The fixed remuneration shall be paid in cash monthly.

3. Policy for determining the content, amount, etc. of performance-linked remuneration (including the timing for payment of Remunerations)

Performance-based remuneration, which is a monetary remuneration that reflects the Company's achievement of performance indicators, shall be designed to serve as an incentive for Directors to further raise awareness about their contribution to improvements in the Company's business performance for each fiscal year. The amount of performance-based remuneration shall be calculated according to the level of achievement of the Company's consolidated net sales and consolidated operating profit objectives for the immediately preceding fiscal year and shall be paid in cash at a certain time each fiscal year.

4. Policy for determining of the content, amount, etc. of non-monetary remuneration (including the timing for payment of Remunerations)

Non-monetary remuneration, which shall be positioned as an incentive over a medium- to long-term, shall be provided in the form of restricted stock-based remuneration to further promote value sharing with shareholders. Restricted stock-based remuneration shall consist of a fixed, prearranged delivery type (delivery based on a vesting period) restricted stock-based compensation (hereinafter called "Restricted Stock" or "RS" options) and a performance-based, ex-post delivery type restricted stock-based remuneration (hereinafter called "Performance Share Restricted Stock Unit" or "PSRSU" options).

Based on the resolution of the Company's Board of Directors, Executive Directors shall make in-kind contribution of all monetary remuneration receivables that are to be granted for restricted stock-based remuneration and shall, in return, receive the number of shares of the Company's common stock that will be issued or disposed of by the Company. RS options shall be granted at a certain time each fiscal year, while the number of PSRSU options shall be calculated according to the level of achievement of the Company's performance objectives linked to the Medium-term Management Plan and then they shall be granted at a certain time after the end of the Medium-term Management Plan period.

5. Policy for determining the remuneration ratio by type of Remunerations for each Director

Based on the levels of remuneration identified by benchmarking peer companies of comparable business size and those in related industries and business categories, the Director Remuneration Council shall consider the ratio of remuneration, etc. by type for Executive Directors.

If the Company's short-term financial performance indicators and performance objectives linked to the Medium-term Management Plan are achieved 100%, as a guideline, the ratio of remuneration, etc. by type for Executive Directors (per year) is roughly as follows*:

■ For Representative Director and President

Monetary Remuneration	3	Fixed	5
		Performance-based	3
Non-monetary Remuneration	2	Fixed (RS)	2
		Performance-based (PSRSU)	3

■ For Senior Managing Executive Director and Managing Executive Director

Monetary Remuneration	7	Fixed	5
		Performance-based	3
Non-monetary Remuneration	3	Fixed (RS)	2
		Performance-based (PSRSU)	1

■ For Other Executive Directors

Monetary Remuneration	4	Fixed	2
		Performance-based	1
Non-monetary Remuneration	1	Fixed (RS)	1
		Performance-based (PSRSU)	1

(Notes)* Of the non-monetary remuneration, although PSRSU options are granted in lump sum at a certain time after the end of the Medium-term Management Plan period, as a guideline, the ratio between monetary remuneration and non-monetary remuneration shall be calculated based on the assumption that the PSRSU options are equally divided for each fiscal year during the Medium-term Management Plan period.

In the case of Directors who are foreign nationals and global talents, where the Board of Directors deems it necessary in light of international compensation standards and other relevant factors, the Board of Directors may, by resolution, increase the proportion of RS within non-monetary remuneration to up to eight (8) times the maximum level described above, within the total amount of remuneration approved by the General Meeting of Shareholders.

6. Policy for determining the content of Remunerations for each Director

With regard to the Remunerations of the Directors, based on the Director Remuneration Council's recommendations, the Company's Board of Directors shall adopt, by resolution, the Director Remuneration Rules which specify the director remuneration system, remuneration ratio by type and calculation methods, among other things.

The Board of Directors shall respect the Director Remuneration Council's reports and shall determine the Remunerations of each Director in accordance with the Director Remuneration Rules.

7. Policy on Shareholdings by Directors

The Company encourages Executive Directors to hold shares of the Company as follows, from the perspective of further increasing the willingness to contribute to sustainable improvement in corporate value and strengthening value sharing with shareholders and other stakeholders.

■ For Representative Director and President

To hold a number of shares equivalent to 3.0 times the monetary remuneration (fixed) by the date (June 27, 2026) on which two years have passed from the establishment of this item or by the date on which five years have passed since assuming office for the relevant position, whichever is later.

■ For Other Executive Directors

To hold a number of shares equivalent to 1.0 times the monetary remuneration (fixed) by the date (June 27, 2026) on which two years have passed from the establishment of this item or by the date on which five years have passed since assuming office for the relevant position, whichever is later.

(c) Reasons for the Board of Directors to have judged that the proposed content of the Remunerations of each Director for this fiscal year is in compliance with the Policy

In determining the Remunerations of each Director, the Board of Directors has judged that the proposed content is in compliance with the Policy by basically respecting the reports made by the Director Remuneration Council through their deliberation on the proposal from various angles, including its compliance with the Policy.

②The resolution of the General Shareholders' Meeting on the Remunerations of Directors

The 61st General Shareholders Meeting on June 27, 2019 resolved that the maximum amount of annual remuneration for the Company Directors who are not Audit and Supervisory Committee Members should be within 900 million yen (for outside directors within 100 million yen) and the maximum amount of annual remuneration for the Company Directors who are Audit and Supervisory Committee Members should be within 100 million yen. The number of Directors who are not Audit and Supervisory Committee Members (excluding Outside Directors) is eight, Outside Directors who are not Audit and Supervisory Committee Member is one and Directors who are Audit and Supervisory Committee Member is four as of the conclusion of this Ordinary General Meeting of Shareholders.

The 62nd General Shareholders Meeting on June 26, 2020 resolved that the maximum amount of annual shares remuneration for the Company Directors (excluding Directors who are Audit and Supervisory Committee Members and Outside Directors) should be within 100 million yen. The number of Directors who are not Audit and Supervisory Committee Member (excluding Outside Directors) is six as of the conclusion of this Ordinary General Meeting of Shareholders.

The 64th General Shareholders Meeting on June 24, 2022 resolved that the maximum amount of performance-linked restricted stock remuneration shall be 200,000 shares multiplied by the share price at the time of delivery for each Performance Cycle (excluding Directors who are Audit and Supervisory Committee Members and Outside Directors). The number of Directors who are not Audit and Supervisory Committee Member (excluding Outside Directors) is five as of the conclusion of this Ordinary General Meeting of Shareholders.

(Notes) On October 1, 2023, we conducted a four-for-one share split of common stock. Therefore, the number of shares for calculating the maximum amount of performance-linked restricted stock remuneration is presented the number after adjustment by such share split.

③Total Remunerations for Directors

Position	Total Amount (million yen)	Total Amount by type (million yen)			Number of Members
		fixed remuneration	performance-linked remuneration	non-monetary remuneration	
Directors (excluding Audit and Supervisory Committee Members)	347	192	86	68	9
(Outside Directors)	(45)	(45)	(-)	(-)	(4)
Directors (Audit and Supervisory Committee Members)	84	84	-	-	6
(Outside Directors)	(54)	(54)	(-)	(-)	(4)
Total	431	276	86	68	15
(Outside Directors)	(99)	(99)	(-)	(-)	(8)

(Notes) Directors' remunerations do not include the amount paid as salary for employees to those Directors who are also employees.

④ Performance-linked Remuneration

(a) Performance-linked Monetary Remuneration

To ensure the Company's sustainable growth and enhance corporate value by providing an incentive for Directors to further increase awareness about their contribution to the Company's business performance, we have adopted performance-linked remuneration for Directors (excluding Directors who are Audit and Supervisory Committee Members and Outside Directors). Performance-linked remuneration is calculated according to the level of achievement of the Company's consolidated net sales and consolidated operating income targets for the immediately preceding fiscal year and is paid in cash at a certain time each fiscal year.

The reason for selecting consolidated net sales and consolidated operating income as performance indicators is because we have judged that these performance indicators create an appropriate incentive for Directors as they are the most straightforward in terms of enhancing financial results and corporate value, give a clear picture of the Company's business achievements.

Regarding target value of performance indicators in Performance-linked Monetary Remuneration, consolidated net sales are 400~450 billion yen, and consolidated operating income is 80~100 billion yen. And consolidated net sales for this fiscal year were 481,148 million yen, and consolidated operating loss for this fiscal year was 10,864 million yen.

(b) Performance-linked Non-Monetary Remuneration

In order to provide an incentive for Directors (excluding Directors who are Audit and Supervisory Committee Members and Outside Directors) to continuously improve the Company's corporate value through improvement of performance in the medium to long term and to align their interests more closely with those of shareholders, we have adopted performance-linked restricted stock remuneration for Directors. Performance-linked restricted stock remuneration is calculated according to the level of achievement of the Company's performance objectives linked to the Medium-term Management Plan and then they shall be granted at a certain time after the end of the Medium-term Management Plan period.

The Company has initially set the Performance Cycle and Performance Indicators as follows. The reason for selecting these indicators is because we have judged that these indicators are consistent with performance indicators in the Company's Mid-term Management Plan and create an appropriate incentive for their achievement.

Performance Cycle	4 years from FY 2023/03 to FY 2026/03	
Performance Indicators	Financial	ROE
	Non-financial	Volume of greenhouse gas emissions
		Diversity & inclusion (Increase share of women in management globally)
		ROHM Group employee engagement

⑤ The Contents of Non-Monetary Remuneration

The Contents of Non-Monetary Remuneration are as described in ①(b)4. "Policy for determining of the content, amount, etc. of non-monetary remuneration (including the timing for payment of Remunerations)" And the stock-based remuneration comes in the form of restricted stock. The status of restricted stock issued is as described in 2. "Status of Shares".

(6) Main Activities of Outside Directors for this fiscal year

Name Position	Attendance	Status of expressing opinions and Performance of duties about expected role to play
Tadanobu Nagumo Member of the Board	The Board of Directors :15/15 The Officer Nomination Council :5/5 The Director Remuneration Council :7/7	He will be expected to be able to utilize abundant knowledge and experience acquired as a top executive to strengthen supervisory functions of management. He has lived up to the Company's expectations, aggressively expressing his opinions at the Board of Directors and making advice and recommendations about the Company's management and business execution from an independent standpoint. He has also taken charge of proper operation of the Board of Directors as the chairman of the Board of Directors. Furthermore, as a chairperson of both the Officer Nomination Council and the Director Remuneration Council, he has ensured the proper operation of both councils and contributed to the establishment of a highly transparent governance system, among other things, by utilizing his broad insight from an objective and fair standpoint during the processes of nominating Directors and determining the Remunerations of Directors.
Fukuko Inoue Member of the Board	The Board of Directors :15/15 The Officer Nomination Council :3/3 The Director Remuneration Council :3/3	She will be expected to be able to utilize abundant knowledge and experience nurtured as an academic expert in organizational development and human resource management to strengthen supervisory functions of management. She has lived up to the Company's expectations, aggressively expressing her opinions at the Board of Directors and making advice and recommendations, which contribute to human capital management, about the Company's management and business execution from an independent standpoint. Furthermore, as a member of both the Officer Nomination Council and the Director Remuneration Council, until her retirement from these positions in December 2025, she contributed to the establishment of a highly transparent governance system, among other things, by utilizing her broad insight from an objective and fair standpoint during the processes of nominating Directors and determining the Remunerations of Directors.
Aiko Kozaki Member of the Board	The Board of Directors :15/15 The Officer Nomination Council :2/2 The Director Remuneration Council :4/4	She will be expected to be able to utilize her abundant knowledge of solutions to social issues and experience nurtured as she has supported business creation as an expert in sustainable finance to strengthen supervisory functions of management. She has lived up to the Company's expectations, aggressively expressing her opinions at the Board of Directors and giving advice and recommendations, which contribute to sustainability management, about the Company's management and business execution from an independent standpoint. Furthermore, since taking office as a member of both the Officer Nomination Council and the Director Remuneration Council in December 2025, she has contributed to the establishment of a highly transparent governance system, among other things, by utilizing her broad insight from an objective and fair standpoint during the processes of nominating Directors and determining the Remunerations of Directors.

Name Position	Attendance	Status of expressing opinions and Performance of duties about expected role to play
Keita Nakagawa Member of the Board, Audit and Supervisory Committee Member (Full-Time)	The Board of Directors :15/15 The Audit and Supervisory Committee :16/16	He will be expected to be able to utilize knowledge and insight through long-time experience at financial institutions and similar entities and abundant experience as the person responsible for an internal audit division and the Director in charge of Compliance of the Company to strengthen audit and supervisory functions of management. He has lived up to the Company's expectations, aggressively

	The Officer Nomination Council :1/1 The Director Remuneration Council :1/1	expressing his opinions at the Board of Directors and making advice and recommendations about the Company's management and business execution from an independent standpoint. In addition, he serves as Chairperson of the Audit and Supervisory Committee and is also engaged in auditing the business execution of Directors in collaboration with the Internal Audit Division. Furthermore, as a member of both the Officer Nomination Council and the Director Remuneration Council, until his retirement from these positions in June 2025, he has contributed to the establishment of a highly transparent governance system, among other things, by utilizing his broad insight from an objective and fair standpoint during the processes of nominating Directors and determining the Remunerations of Directors.
Tomoyuki Ono Member of the Board, Audit and Supervisory Committee Member	The Board of Directors :15/15 The Audit and Supervisory Committee :16/16	He will be expected to be able to utilize professional knowledge and experience, wide insight as a certified public accountant (CPA) to ensure the transparency and integrity for decision-making of the Board of Directors and to strengthen audit and supervisory functions of management from an independent perspective. He has lived up to the Company's expectations, aggressively expressing his opinions at the Board of Directors and making advice and recommendations about the Company's management through audit of the director's execution based on the knowledge of Finance and Accounting.
Takaaki Oda Member of the Board, Audit and Supervisory Committee Member	The Board of Directors :13/13 The Audit and Supervisory Committee :13/13	He will be expected to be able to utilize professional knowledge and experience, wide insight as an attorney-at-law to ensure the transparency and integrity for decision-making of the Board of Directors and to strengthen audit and supervisory functions of management. He has lived up to the Company's expectations, aggressively expressing his opinions at the Board of Directors since his appointment in June 2025, and making advice and recommendations about the Company's management to strengthen corporate governance from an independent standpoint.

4. Independent Auditor

(1) Name of the Independent Auditor

Deloitte Touche Tohmatsu LLC

(2) Remuneration

	Remuneration
Remuneration for the Independent Auditor for the 68th Fiscal Year	127 million yen
Total Remuneration for the Independent Auditor to be Paid by the Company and Its Subsidiaries	167 million yen

- (Notes)
1. The audit engagement between the Company and its Independent Auditor, Deloitte Touche Tohmatsu LLC, does not and actually cannot distinguish between remuneration based on the Companies Act and remuneration based on the Financial Instruments and Exchange Act. For this reason, the amount above includes the aggregate sum of these amounts.
 2. The Audit and Supervisory Committee has verified and examined the execution of duties of accounting audit and remuneration for previous fiscal year, the contents of audit plans and the calculation basis for remuneration estimates. As a result, the Audit and Supervisory Committee agreed to the remuneration paid to the Independent Auditor.
 3. Among ROHM Group's major subsidiaries, financial statements of the ten overseas subsidiaries are audited by certified public accountants or auditing firms (including those who have commensurate licenses in foreign countries) other than the Company's Independent Auditor.

(3) Policy Regarding Decision to Dismiss or Not to Reappoint Independent Auditor

The Audit and Supervisory Committee may dismiss the Independent Auditor based on a unanimous decision when the Audit and Supervisory Committee has decided that the Independent Auditor has violated or infringed Article 340, Paragraph 1 of the Companies Act and that such dismissal is appropriate.

The Audit and Supervisory Committee may decide the proposal regarding dismiss or not to reappoint the Independent Auditor and based on such decision the Board of Directors shall submit such proposal at the General Shareholders Meeting when it is deemed difficult for the Independent Auditor to perform audits properly due to an event that may damage their qualification or independence.

5. Corporate System and Policies of ROHM Group

(1) Corporate System to Ensure Proper Operation (Internal Control System)

Regarding the reinforcement of the internal control system as one of the major corporate missions, ROHM Group intends to carry out its sustainable growth and corporate social responsibilities by maintaining compliance of the operational processes of the entire Group. The Board of Directors of the Company has resolved the basic policies to build the internal control system and the improvement of the system, as listed below:

- 1) The system to ensure the compliance of the execution of duties of the Directors under applicable laws as well as the Articles of Incorporation
 - (a) In order to promote further progress of globalization, ROHM Group will not only comply with laws and regulations but also support the 10 principles of the United Nations Global Compact for a wide range of problems in the areas of human rights, labor, the environment, anti-corruption, etc. and contribute to solve these social challenges (Sustainable Development Goals) through ROHM's products, technology, and services. And the Company will promote the management focusing on Sustainability by raising "ROHM Group Sustainability Policy" and complying with "ISO26000", the international standards for social responsibility, as well as the Code of Conduct of the Responsible Business Alliance (RBA).
 - (b) Directors should perform their duties based on the in-house regulations such as "ROHM Group Business Conduct Guidelines" and the Basic Rules of the Board of Directors and ensure the compliance with all applicable laws and regulations as well as the Articles of Incorporation.
 - (c) Based on the ROHM Corporate Governance Policy, an appropriate governance structure shall be put in place to allow the Board of Directors to exercise oversight over the Directors to ensure the integrity and transparency of the Company's business management.
 - (d) Should a Director be found having committed an illegal act by another Director, it should be promptly reported to the Board of Directors and the Audit and Supervisory Committee.
 - (e) Independent Outside Directors should regularly hold the meeting to exchange information and opinions with each other and constantly check that Directors perform their duties in compliance with all applicable laws and regulations as well as the Articles of Incorporation.
 - (f) The Compliance Hotline (the internal hotline system (including the case where the hotline system independent from the management is set up at an outside law firm) and hotline system for suppliers) should be deployed to the entire ROHM Group including overseas entities to discover any illegal conduct of a Director and to prevent recurrence thereof.
 - (g) The Company establish the independent internal audit division and monitor and evaluate the effectiveness of the internal control system and the reporting line in which the independent internal audit division can directly report to the Board of Directors and/or Audit and Supervisory Committee excluding the subject director at all times, including in emergencies.
- 2) System to save and control information related to Directors' performance of duties
 - (a) Decisions regarding Directors' performance of their duties, such as the minutes of general shareholders meetings, the minutes of the meetings of the Board of Directors, executive proposals, business plans for individual fiscal years, etc., should be saved in writing. The documents (including electronic data) should be saved and controlled in compliance with all applicable laws and regulations as well as all in-house regulations.
 - (b) The directions and notices provided to Group companies or in-house divisions concerned shall be issued in writing (including electronic data) as a rule. The directions and notices shall be saved so as to be inspected at any time by Directors.
 - (c) Information related to Directors' performance of duties should be kept and controlled duly by relevant sections or divisions concerned, and the leak and unjust use of such information must be prevented by giving internal notice and information security training to all employees to ensure that they are fully aware of and comply with such rule.
- 3) Rules and other systems to control the risk of loss
 - (a) The EHSS General Committee shall oversee the operations of management systems related to the environment(E), health and hygiene(H), safety(S) and sustainability(S). It shall report to and consult with the Board of Directors, as appropriate, and shall be supervised by, and receive instructions from, the Board of Directors. Under the EHSS General Committee, a framework for promoting management systems in the areas of risk management and business continuity management (BCM), supply chains, labor, ethics, safety and health, the environment, information and quality shall be set up to appropriately respond to various management issues and risks in each responsible area by taking necessary measures,

- giving directions and solving problems.
- (b) The Risk Management/BCM Committee should be organized to identify, analyze and control major risks that may occur in the course of the performance of business operations. With established "Risk Management and Business Continuity Policies" and in order to avoid or minimize the effect of unforeseeable circumstances such as sudden natural disasters as much as possible and enable the survival of our business as a consequence, the Risk Management/BCM Committee will verify the activities of each section in charge of risk management, establish a business continuity plan and take any and all possible preliminary measures or preparations across ROHM Group.
 - (c) As a corporate effort to eradicate antisocial groups, The General Affairs Department is responsible for crisis management functions. The Office should cooperate and exchange information with external specialist organizations such as the police department, promote specific actions and perform them thoroughly, to eradicate antisocial groups. In-house regulations should be established to eradicate antisocial groups and should be strictly observed. All ROHM Group employees should be informed by way of the "ROHM Group Business Conduct Guidelines", as distributed to directors and all employees, or by other means, that they must take a firm stand against antisocial groups. Further, the necessity of taking a firm stand against antisocial groups should be communicated to all employees through various in-house training sessions.
- 4) System to ensure that Directors perform their duties efficiently
- (a) By narrowing down the number of Directors and introducing Corporate Officer System, the Company perform the specific duties based on the segregation of duties and to realize prompt executive decision-making.
 - (b) To assist the President's decision-making, the Company establish the Executive Meeting consists of Corporate Officers.
 - (c) Issues that may have a considerable influence on corporate management should be examined, analyzed and reported by in-house project teams established separately for individual issues. Upon completion of such examination, prompt decisions should be made by way of a meeting of Board of Directors or executive proposals, as appropriate, based on the Articles of Incorporation and in-house regulations.
 - (d) The in-house written standards of in-house control procedures regarding various managerial issues such as risk control and information control should be strictly observed.
 - (e) To increase the competitiveness of ROHM Group and to ensure a fair amount of profits, the Medium-Term Management Plan shall be established and key sustainability issues (materiality) that may negatively affect the achievement of the Plan's objectives shall be identified and the progress of addressing such issues shall be monitored and managed.
- 5) System to ensure that employees perform their duties in compliance with all applicable laws and regulations as well as the Articles of Incorporation
- (a) The labor and ethics management system should be operated, and across-the-group compliance actions should be taken by implementing the "ROHM Group Business Conduct Guidelines". A compliance system of the Group companies should be created based on the system of our company, and a leader for each division should be nominated as a leader to raise the awareness of the importance of compliance and to ensure the ongoing compliance of each division.
 - (b) To appropriately comply with proprietary laws and regulations in a proper manner, each management system under the EHSS General Committee should be committed to such actions as checking the status of compliance for the entire Group and performing ongoing educational activities.
 - (c) Under the internal system for timely disclosure, individual sections and divisions should properly control insider information based on in-house regulations and educate employees in the interest of and raising awareness of the importance of strict information handling, to prevent insider trading.
 - (d) The Compliance Hotline (the internal hotline system (including the case where the hotline system independent from the management is set up at an outside law firm) and hotline system for suppliers) should be deployed to the entire ROHM Group including overseas entities, to uncover any illegal conduct of an employee and to prevent any recurrence thereof.
- 6) System to ensure compliance with the Group's corporate operations
- (a) ROHM Group shares the corporate mission and policy, which are the basis of the founding spirit of the Company and carries out the business activities with the concerted efforts as the Group in order to enhance the corporate values of the entire Group.
 - (b) Each management system under the EHSS General Committee should supervise and control Group

- companies comprehensively to ensure proper execution of duties in each responsible area.
- (c) Written standards applicable to the entire ROHM Group should be established and implemented.
 - (d) As a parent company, the Company appropriately associate with nominations of Directors of the group companies by establishing "The Group Company Officer Nomination Council" in the Company. Furthermore, the Company monitor appropriateness of their business executions by properly appointing Directors and Auditors in Group companies.
 - (e) As for important matters of Group companies, approvals of the Board of Directors of the Company or through executive proposals are required as well as reports are regularly made to each section of the Company, thereby the Company controls the Group companies.
 - (f) An internal control system that includes the Company and significant Group companies should be established and reinforced through a framework that ensures financial reporting compliance and through efforts to conform to the auditing system.
 - (g) The Company's internal auditing division under the direct control of the President should perform internal audits to check each Group company's situations of execution of duties, compliance with all applicable laws and regulations as well as in-house regulations, risk management, etc., and regularly report the results thereof to the Board of Directors and the Audit and Supervisory Committee.
 - (h) The Compliance Hotline (the internal hotline system (including the case where the hotline system independent from the management is set up at an outside law firm) and hotline system for suppliers) should be deployed to the entire ROHM Group including overseas entities, to uncover any illegal conduct of Directors and Auditors in Group companies and to prevent any recurrence thereof.
- 7) Directors and employees to assist the Audit and Supervisory Committee's duties, independence of the Directors and employees from Directors (except the Directors who are Audit and Supervisory Committee Members) and to ensure effectiveness of the instruction to such Directors and employees
- (a) The Company can appoint staff employees with necessary practical capabilities.
 - (b) The staff employees should not do duties related to the business execution. In the employment, transfer and evaluation of performance of those staffs, opinions from the Audit and Supervisory Committee shall be respected.
- 8) System of report to the Audit and Supervisory Committee, and system for employees not to be treated disadvantageously by the reason of such reports
- (a) Should a Director be found having committed an illegal conduct in the performance of Directors' duties or neglected the obligation of being duly conscious as good Directors, or any fact be found having a threat to damage the Company considerably, etc. by another Director, it should be promptly reported to the Audit and Supervisory Committee.
 - (b) The meetings of the EHSS General Committee and each management system under the EHSS General Committee should be attended by full-time Audit and Supervisory Committee Members as observers as necessary, and individual committees should make periodical reports on their activities to the Audit and Supervisory Committee by submitting meeting minutes or by other appropriate means.
 - (c) A system should be retained whereby the status and results of business operations can be properly reported to the Audit and Supervisory Committee through executive proposals and reports.
 - (d) Directors and employees of the Company and Group companies should promptly make a necessary report if they are asked by the Audit and Supervisory Committee to make a report of their business operations.
 - (e) A section in charge of the Compliance Hotline should make periodical reports on situations and results thereof to the Audit and Supervisory Committee.
 - (f) If each Director or Company Auditor of the group company finds violation of laws or the Articles of Incorporation or other in-house regulations or any fact that may damage the ROHM Group considerably regarding the execution of business, it should be promptly reported to the Audit and Supervisory Committee by those or a person who received a report from those.
 - (g) To address a situation where any of the Company's Directors or the Legal Affairs Division is the subject of a whistleblower complaint for the Compliance Hotline, a reporting channel where a whistleblower complaint is directly reported to full-time Audit and Supervisory Committee Members shall be put in place to ensure independence in receiving whistleblower reports.
 - (h) Employees that have reported to the Audit and Supervisory Committee shall not be disadvantageously treated by the reason of such reports according to applicable laws and regulations as well as in-house

regulations.

- 9) Other systems to ensure that the audits by the Audit and Supervisory Committee are performed effectively
 - (a) Concerning the status of the operation of the internal control system, Directors should report to the Audit and Supervisory Committee where requested.
 - (b) The internal audit division should strengthen the collaboration with the Audit and Supervisory Committee and report the results of audit periodically.
 - (c) The Audit and Supervisory Committee should be diverse in composition, including Outside Directors who specialize in law, accounting, finance, etc., to ensure a competent organization with independence and effectiveness.
 - (d) The Audit and Supervisory Committee should exchange opinions with Directors who are not Audit and Supervisory Committee Members whenever necessary.
 - (e) The expenses that the Audit and Supervisory Committee deem to be necessary when they perform their duties should be borne by the Company.
 - (f) The statutory auditors of the Company's Group subsidiaries shall strengthen cooperation with the Audit and Supervisory Committee and regularly report the results of their audits to the Board of Directors and the Audit and Supervisory Committee.

(2) Outline of the Status of the Operation of the Corporate System to Ensure Proper Operation

ROHM Group is striving to build the internal control system and properly operate it based on the aforementioned basic policies. The outline of the status of the operation of the internal control system is as follows:

1) Compliance system

- ROHM Group not only makes all Directors, Auditors and employees fully aware of the "ROHM Group Business Conduct Guidelines" as their codes of conduct to comply with when they practice the mission and policy such as "Company Mission" and "Management Policy" but also thoroughly ensures that they act according to such Guidelines.
- The labor and ethics management system should be operated, in order to formulate a plan to reinforce the compliance system, implement education by rank and by role in accordance with the plan, send the message with the "ROHM Group Business Conduct Guidelines," conducts education to all employees by the special committee and notify to raise awareness, etc.
- ROHM Group operates the internal hotline system to prevent compliance violations, discover violations early, and take appropriate measures. ROHM Group also regularly reports the status of the operation to the Board of Directors and the Audit and Supervisory Committee.
- The Company establishes the internal audit division which is independent from business execution division and the division monitor/evaluate the effectiveness of the internal control system, and that improves transparency and effectiveness of the work.

2) Risk management system

- ROHM Group holds the Risk Management/BCM Committee as needed to identify, analyze and control major risks that may occur in the course of the performance of business operations. Also, in order to avoid or minimize the effect of unforeseeable circumstances such as sudden natural disasters as much as possible and enable the survival of our business as a consequence, the Risk Management/BCM Committee verifies the activities of each section in charge of risk management, establishes a business continuity plan (BCP) and takes any and all possible preliminary measures or preparations across ROHM Group.
- Under the occupational health and safety management system, with the occupational health and safety

policy applicable across the entire ROHM Group serving as the guiding standard,, ROHM Group has ensured health maintenance and enhancement, psychological safety of all employees of ROHM Group and strived to revitalize the organization through improved vitality and productivity globally.

- In the circumstances of increasingly sophisticated and elaborate cyber-attacks and the increasing frequency, security measures are implemented on a continuous basis, for example, by raising caution through internal notifications and providing education and training on information security to all employees to prevent information leaks, utilizing software that instantaneously detects the occurrence of an incident, awareness of precautions in the use of generative AI.
- To ensure appropriate confidential information management, ROHM Group has created and operated a framework for confidential information management by establishing the ROHM Group Confidential Information Management Policy and creating a division in charge of managing and supervising the management of confidential information on a company-wide basis.
- In recent years, with the international situation becoming more complex and the uncertainty of the business environment increasing, ROHM Group, ROHM Group has established the office for Economic Security to appropriately address the impact of rising geopolitical risks on the ROHM Group. s business continuity and medium- to long-term corporate value. The Company has also developed a framework that enables the early grasp relevant information, support for management decision-making, organizational collaboration and countermeasures across the entire company.
- To ensure the proper receipt and use of research expenses and public funds (such as subsidies and grants) from national and local governments, as well as the application of relevant tax benefits, we have established specialized internal committees – the Fair Research and Development Special Committee and the Public Funds Management Special Committee. These committees are responsible for formulating internal regulations in compliance with applicable laws, regulations, and guidelines, and for promoting internal education and awareness. In addition, we have implemented a reporting system to strengthen operational management across the Group. This includes the development and continuous improvement of response mechanisms for handling incidents and preventing fraudulent activities.

3) Subsidiary management system

- ROHM Group manages Group companies by operating the system that requires the discussion in the Executive Meeting, the approval of the Company's Board of Directors and final decision on executive proposals regarding important projects in Group companies, and also by each division of the Company regularly receiving the report with respect to the status of its operation.
- Based on an annual plan, the Company's internal auditing division under the direct control of the President performs internal audits to check each Group company's situations of execution of duties, compliance with all applicable laws and regulations as well as in-house regulations, risk management, etc., and confirms the compliance of business. Also, the results of audits are periodically reported to Directors and the Audit and Supervisory Committee.

4) Directors' performance of duties

- The regular meetings of Board of Directors are held according to the annual plan and extraordinary meetings of Board of Directors are held where necessary to resolve matters stipulated in laws and regulations or Articles of Incorporation as well as matters which are important for management and to mutually supervise the performance of Directors' duties.
- Matters to be delegated to each Director are made clear in the Basic Rules of the Board of Directors and

in the in-house regulations and introducing Corporate Officer System to ensure Directors' efficient and agile performance of their duties.

- In the Executive Meeting, the Company deliberates primary management policies, plans, and business operations in order to assist the President's decision-making.
- Information related to Directors' performance of duties is properly kept and controlled duly according to the in-house regulations, and the leak and unjust use of such information are prevented.

5) Performance of duties of the Audit and Supervisory Committee Members selected by the Audit and Supervisory Committee

- Such selected members attend not only the meetings of Board of Directors but also other important meetings such as those of the EHSS General Committee to offer opinions as needed.
- Such selected members carry out interviewing with each division of the Company and visiting audit at Group companies, confirm the legality and compliance of business operations.
- Such selected members regularly exchange information and opinions with Directors, Independent Auditor, Finance and Accounting Department and the internal auditing division to improve effectiveness of auditing.

(3) Basic Policies Related to the Company's Ownership Control

The Company's Mission has been to contribute to the advancement and progress of our culture through a consistent supply, under all circumstances, of high quality products in large volumes to the domestic market as well as the global market. We believe that fulfilling this mission creates and enhances total long-term corporate value, and at the same time promotes the common interests of all of our stakeholders including our shareholders. We understand that the Board of Directors, delegated by the shareholders, is responsible for further enhancing corporate value by fulfilling the above mission and making consistent managerial efforts for sustainable growth.

As for so-called takeover defenses, the Company believes that the best strategy is to achieve a higher stock price as well as to gain, to the fullest extent, the confidence of its shareholders by mutual communications through ongoing and comprehensive investor relations activities. And if a takeover proposal is put forward, we consider that the ultimate decision as to whether or not to accept the takeover proposal should be made by the shareholders of that time. The Company considers that, in the process of the ultimate decision making, it is not acceptable that the Board of Directors make arbitrary judgments in order to protect their own interests, for instance. Moreover, the Company has determined that, when a takeover is proposed, it is necessary to have our shareholders be able to make an appropriate decision based on sufficient information and within a reasonable time period for the purpose of securing and improving the corporate value and the common interests of the shareholders.

Consolidated Balance Sheet

As of March 31, 2026

(Millions of yen)

Accounts	Amount	Accounts	Amount
(Assets)		(Liabilities)	
Current assets	750,137	Current liabilities	198,022
Cash and deposits	419,114	Notes and accounts payable-trade	23,730
Notes and accounts receivable-trade	82,600	Electronically recorded obligations-operating	2,853
Electronically recorded monetary claims-operating	2,298	Accounts payable-other	39,390
Securities	15,079	Income taxes payable	3,884
Merchandise and finished products	40,897	Short-term borrowings	100,000
Work in process	92,331	Other	28,163
Raw materials and supplies	69,079	Non-current liabilities	326,919
Income taxes receivable	1,822	Bonds payable	200,000
Other	27,136	Long-term borrowings	100,000
Allowance for doubtful accounts	(223)	Deferred tax liabilities	13,408
		Retirement benefit liability	10,083
		Other	3,428
Non-current assets	533,421	Total liabilities	524,942
Property, plant and equipment	325,819	(Equity)	
Buildings and structures	119,357	Shareholders' equity	638,301
Machinery, equipment, and vehicles	89,373	Share capital	86,969
Furniture and fixtures	9,026	Capital surplus	102,403
Land	70,860	Retained earnings	489,636
Construction in progress	32,378	Treasury shares	(40,708)
Other	4,823	Accumulated other comprehensive income	119,663
Intangible assets	4,790	Valuation difference on available-for-sale securities	25,442
Other	4,790	Foreign currency translation adjustment	91,612
Investments and other assets	202,811	Remeasurements of defined benefit plans	2,608
Investment securities	158,012	Noncontrolling interests	651
Retirement benefit asset	6,866	Total equity	758,616
Deferred tax assets	27,622	Total liabilities and equity	1,283,559
Other	10,637		
Allowance for doubtful accounts	(327)		
Total assets	1,283,559		

(Note) In the figures above, amounts less than one million yen are rounded down to the nearest unit.

Consolidated Statement of Income

From April 1, 2025 to March 31, 2026

(Millions of yen)

Accounts	Amount	
Net sales		481,148
Cost of sales		365,921
Gross profit		115,226
Selling, general and administrative expenses		104,361
Operating profit		10,864
Non-operating income		
Interest income	5,626	
Dividend income	2,833	
Subsidy income	1,605	
Other	1,753	11,819
Non-operating expenses		
Interest expenses	1,524	
Foreign exchange losses	1,042	
Commission fees	750	
Other	144	3,461
Ordinary profit		19,222
Extraordinary income		
Gain on sale of non-current assets	2,425	
Gain on sale of investment securities	1,966	
Subsidy income	10,599	
Penalty income	10,358	25,350
Extraordinary losses		
Loss on sale and disposal of non-current assets	558	
Loss on reduction of non-current assets	10,202	
Impairment losses	193,600	
Loss on disaster	380	
Loss on sale of investment securities	211	
Loss on valuation of investment securities	112	
Penalty	10,409	215,475
Loss before income taxes		(170,902)
Income taxes-current	6,593	
Income taxes-deferred	(19,099)	(12,506)
Net loss		(158,395)
Net income attributable to noncontrolling interests		29
Net loss attributable to owners of the parent		(158,424)

(Note) In the figures above, amounts less than one million yen are rounded down to the nearest unit.

Consolidated Statement of Changes in Equity

From April 1, 2025 to March 31, 2026

(Millions of yen)

	Shareholders' Equity					Accumulated Other Comprehensive Income (Loss)			
	Share capital	Capital Surplus	Retained Earnings	Treasury shares	Total Shareholders' Equity	Valuation difference on available-for-sale securities	Foreign Currency Translation Adjustment	Remeasurements of defined benefit plans	Total Accumulated Other Comprehensive Income
Balance at the beginning of the year	86,969	102,403	667,387	(40,836)	815,924	21,618	51,424	65	73,108
Changes in the year									
Dividends			(19,300)		(19,300)				
Net loss attributable to owners of the 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						3,824	40,187	2,543	46,554
Total changes in the year	-	-	(177,751)	128	(177,622)	3,824	40,187	2,543	46,554
Balance at the end of the year	86,969	102,403	489,636	(40,708)	638,301	25,442	91,612	2,608	119,663

	Non controlling Interests	Total Equity
Balance at the beginning of the year	621	889,655
Changes in the year		
Dividends		(19,300)
Net loss attributable to owners of the 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	29	46,584
Total changes in the year	29	(131,038)
Balance at the end of the year	651	758,616

(Note) In the figures above, amounts less than one million yen are rounded down to the nearest unit.

Notes to Consolidated Financial Statements

Basis of Preparing Consolidated Financial Statements

1. Scope of Consolidation

(1) Number of consolidated subsidiaries 33

(2) Names of major consolidated subsidiaries

ROHM HAMAMATSU CO., LTD.	ROHM APOLLO CO., LTD.
LAPIS SEMICONDUCTOR CO., LTD.	ROHM ELECTRONICS PHILIPPINES, INC.
ROHM INTEGRATED SYSTEMS (THAILAND) CO., LTD.	ROHM SEMICONDUCTOR (CHINA) CO., LTD.
ROHM ELECTRONICS DALIAN CO., LTD.	ROHM SEMICONDUCTOR (SHANGHAI) CO., LTD.
ROHM SEMICONDUCTOR HONG KONG CO., LTD.	ROHM U.S.A., INC.
ROHM ELECTRONICS EUROPE LTD.	ROHM ELECTRONICS ASIA PTE. LTD.
SICRYSTAL GmbH	

(3) Names of major unconsolidated subsidiaries, etc.

Silicon Library Inc.

OMT Co., Ltd.

LAPIS Semiconductor America

(Reasons for exclusion from the scope of consolidation)

In terms of total assets, net sales, net income (loss) (amount corresponding to equity), retained earnings (amount corresponding to equity), etc., the impact on the consolidated financial statements is immaterial even if excluded from the scope of consolidation, and they are immaterial as a whole, so they are excluded from the scope of consolidation.

2. Application of Equity Method

(1) Number of unconsolidated subsidiaries accounted for by the equity method 0

(2) Number of associated companies accounted for by the equity method 0

(3) Names of major unconsolidated subsidiaries and associated companies not accounted for by the equity method

(Unconsolidated subsidiary)

Silicon Library Inc.

OMT Co., Ltd.

LAPIS Semiconductor America

(Associated company)

HAIMOSIC (SHANGHAI) CO., LTD.

(Reason for not accounted for by the equity method)

These unconsolidated subsidiaries and associated companies are excluded from the scope of application of the equity method due to immateriality in terms of net income or loss (amount corresponding to equity ownership), retained earnings (amount corresponding to equity ownership), and others, as well as the immateriality as a whole.

3. Fiscal Year of the Consolidated Subsidiaries

The fiscal year end of 3 consolidated subsidiaries is December 31, which is different from the fiscal year end of the group consolidated financial statement (March 31).

The consolidated financial statements are prepared based on the financial statements of these subsidiaries, which are prepared as of the provisional closing date of March 31.

4. Accounting Policies

(1) Basis and method for valuation of significant assets

1) Securities

Marketable stocks and other securities classified as available-for-sale securities are stated at fair value, with unrealized gains and losses reported as a separate component of equity. The cost of available-for-sale securities sold is principally determined based on the moving-average method. Unmarketable stocks and other securities are stated at cost determined by the moving-average method.

2) Derivatives

Derivatives are stated at fair value.

3) Inventories

Merchandise, finished products, work in process, and raw materials are stated principally at the lower of cost, determined by the moving-average method, or net selling value. Supplies are stated principally at cost determined by the last purchase cost method.

(2) Depreciation of significant non-current assets

1) Property, plant and equipment excluding right-of-use asset

Depreciation of property, plant and equipment is computed by the straight-line method.

The range of estimated useful lives of buildings and structures is mainly 3 to 50 years and that of machinery, equipment, and vehicles is mainly 2 to 10 years.

2) Intangible assets excluding right-of-use asset

Amortization of intangible assets is computed by the straight-line method.

3) Right-of-use asset

Right-of-use assets are amortized by the straight-line method over the lease term, assuming no residual value.

(3) Basis for significant allowances

Allowance for doubtful accounts

In order to account for loss on doubtful accounts, an allowance for ordinary receivables is determined based on past actual loss ratios, and an allowance for certain identified doubtful accounts is determined based on individually estimated recoverable amounts.

(4) Basis for significant revenues and expenses

The details of major performance obligations and the ordinary point in time of satisfaction of these performance obligations (ordinary point of time of revenue recognition) in major businesses related to revenues arising from contracts with customers of the Group are as described below.

In accordance with the Accounting Standard for Revenue Recognition (ASBJ Statement No. 29), the ROHM Co., Ltd and its subsidiaries (the "Group") recognizes revenues from contracts with customers except transactions related to financial instruments within the scope of the Accounting Standard for Financial Instruments (ASBJ Statement No. 10) and lease transactions within the scope of the Accounting Standard for Lease Transactions (ASBJ Statement No. 13) by applying the following steps:

Step 1: Identify the contract(s) with a customer

Step 2: Identify the performance obligations in the contract

Step 3: Determine the transaction price

Step 4: Allocate the transaction price to each performance obligations in the contract

Step 5: Recognize revenue when (or as) a performance obligation is satisfied

The Group sells large-scale integrated circuits (analog devices, logic, memory), semiconductor devices (transistors, diodes, power devices, light-emitting diodes, semiconductor lasers), modules (print heads, optical modules), and other electronic components (resistors). The Group recognizes revenue when a performance obligation is satisfied by transferring an electronic component to a customer since the customer obtains control of the component at the time of delivery. For domestic sales, since the period from shipment to delivery falls within the normal timeframe, the Group recognizes revenue at the time of shipment.

(5) Translation of foreign currencies

All monetary receivables and payables denominated in foreign currencies are translated into Japanese yen using the exchange rates at the consolidated balance sheet date, and the foreign exchange gains and losses from the translation are recognized in the consolidated statement of income.

The balance sheet accounts of foreign subsidiaries are translated into Japanese yen using the current exchange rate as of the balance sheet date, except for shareholders' equity, which is translated using the historical rate. Revenue and expense accounts of foreign subsidiaries are translated into Japanese yen using the average exchange rate. Differences arising from such translation are shown as "Foreign currency translation adjustment" and "Noncontrolling interests" in a separate component of equity.

(6) Amortization of goodwill

Goodwill is amortized on a straight-line basis over reasonable periods (within twenty years) individually.

(7) Other significant conditions in preparing consolidated financial statements

Accounting for retirement benefits

Retirement benefit asset and liability are stated based on the projected benefit obligations and plan assets at the end of the fiscal year ended March 31, 2026.

In calculating the projected benefit obligation, a benefit formula basis is utilized to attribute expected retirement benefits to periods up to end of the fiscal year ended March 31, 2026.

Actuarial gains and losses arising in the current fiscal year are amortized on a straight-line basis, commencing in the following fiscal year, over certain periods (mainly 10 to 13 years) within the average remaining service periods of employees for each fiscal year in which the actuarial gains or losses arose.

Past service cost is amortized on a straight-line basis over certain periods (10 to 13 years) within the average remaining service periods of employees for each fiscal year in which the past service cost arose.

Unrecognized actuarial gains and losses and unrecognized past service costs are recognized as accumulated adjustments for retirement benefits within accumulated other comprehensive income in equity, after adjusting for tax effects.

Significant Accounting Estimate

1. Valuation of property, plant and equipment (Impairment of non-current assets)

(1) Amount reported in the consolidated financial statements for the fiscal year ended March 31, 2026

Property, plant and equipment 325,819 million yen

Impairment losses 193,600 million yen

(2) Information on the significant accounting estimate

The Group reviews its assets held for use to identify impairment loss with the units of management accounting for which revenue and expenditures are managed on a continuous basis. Whenever there is any indication of impairment for asset groups, the Group calculates the undiscounted future cash flow generated by the asset group based on certain assumptions. If the undiscounted future cash flow is less than the carrying amount, an impairment loss measured as the amount by which the carrying amount exceed its recoverable amount is recognized. The recoverable amount is calculated by the value in use based on the discounted future cash flow. The discount rate used to calculate the value in use is determined based on the weighted average cost of capital.

The undiscounted future cash flows used in the determination of whether impairment losses shall be recorded is estimated on the basis of a business plan developed by management (mainly 5 years), and it is estimated by the following assumptions.

- Regarding net sales, the Group estimates the growth rate by considering market forecast data provided from external market research organizations, continuous sales trends, the production plan and orders from customers and the sustained expansion of the Group's production capacity.
- The estimation period of future cash flows is calculated on a basis of the remaining useful lives of major assets. If it exceeds the period of the business plan, the Group estimates cash flows taking future uncertainty into account.

These assumptions are determined by the best estimates of management, but they might be affected by further uncertain economic fluctuation and may need to be reconsidered. If assumptions will be revised, there is a possibility that this may have a material impact on the valuation of property, plant and

equipment.

2. Valuation of Deferred Tax Assets

(1) Amount reported in the consolidated financial statements for the fiscal year ended March 31, 2026

Deferred tax assets 27,622 million yen

Deferred tax liabilities 13,408 million yen

(2) Information on the significant accounting estimate

In recognizing deferred tax assets, the Group determines the recoverability of deferred tax assets according to whether sufficient taxable income is recorded at each company under group relief or each taxable entity.

The estimate of future taxable income is made on the basis of a business plan created by management, and the Group determines that deferred tax assets resulting from schedulable temporary differences are recoverable.

As a result, for each company under group relief or each taxable entity, the Group offsets deferred tax assets and deferred tax liabilities, recording the result in the consolidated financial statements.

The state of taxable income may be affected by changes in uncertain economic conditions in the future. If the actual amount differs from the estimate, it may have significant effect on the amount of deferred tax assets to be reported in the consolidated financial statements for the next fiscal year and the subsequent fiscal years.

Notes to changes in accounting policies that are difficult to distinguish from changes in accounting estimates

(Change in depreciation method for property, plant and equipment)

The Group used to adopt principally the declining-balance method as the depreciation method for property, plant and equipment (excluding right-of-use assets), but we have changed to the straight-line method from the current fiscal year.

The Group's business structure has shifted from consumer to automotive applications, and in recent years, we have 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 property, plant and equipment in the future and have determined that straight-line depreciation more accurately reflects the actual use of property, plant and equipment.

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, and operating profit and ordinary profit increased by 15,554 million yen, and loss before income taxes decreased by 15,554 million yen.

Notes to Consolidated Balance Sheet

1. Accumulated Depreciation of Property, Plant and Equipment

1,147,843 million yen

2. Accumulated Reduction of Property, Plant and Equipment

The accumulated reduction from the acquisition cost of property, plant and equipment due to insurance benefits for fire or other disaster loss, and subsidies or other benefits received from the government are 481 million yen and 27,522 million yen, respectively.

The breakdown of the accumulated reduction from the acquisition cost of property, plant and equipment is as follows:

	(Millions of yen)
Buildings and structures	5,382
Machinery, equipment, and vehicles	22,264
Furniture and fixtures	7
Land	350

3. Guarantees

The Group guarantees employees' loans from banks as follows:

Employees (housing loans)	2 million yen
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4. Assets for Unconsolidated Subsidiaries and Associated Companies

Investment securities (stock)	1,388 million yen
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5. Overdraft agreement

The Company and one consolidated subsidiary maintain overdraft contracts with five financial institutions in order to allow the efficient procurement of working capital.

The balance of unused commitment line under the agreements is as follows:

	(Millions of yen)
Total amount of Maximum limit of overdraft	206,390
Balance of actual loans	70,000
Variance	136,390

Notes to Consolidated Statement of Income

1. Impairment Losses

The Group recognized impairment loss on the following asset groups for the fiscal year ended March 31, 2026.

Use of Asset	Location	Account	Amount (Millions of yen)
Assets held for use	Japan	Buildings and structures	72,055
		Machinery, equipment, and vehicles	58,555
		Construction in progress	15,910
		Furniture and fixtures, etc.	2,491
	Germany and others	Machinery, equipment, and vehicles	37,164
		Buildings and structures	4,901
		Furniture and fixtures, etc.	1,430
Idle assets	Japan	Construction in progress	20
		Land	10
		Machinery, equipment, and vehicles	1
	Philippines and others	Construction in progress	517
		Machinery, equipment, and vehicles	494
		Buildings and structures and others	47
Total			193,600

In recognizing impairment loss on non-current assets, for assets held for use, the Group identifies asset groups according to the units of management accounting for which revenue and expenditures are managed on a continuous basis, and for idle assets, each property is deemed an asset group.

(Assets held for use)

For power devices primarily in the discrete semiconductor devices segment, as future cash flows were less than the book value of the asset group due to deterioration in the business environment, their carrying amounts were reduced to the recoverable amounts, and the reduced amounts were recorded as "Impairment losses" in extraordinary losses.

The recoverable amount was measured by value in use, calculated by discounting future cash flows at a discount rate of 14.4%.

(Idle assets)

As the Group determined that the idle assets are unlikely to be used in the future, their carrying amounts were reduced to the recoverable amounts, and the reduced amounts were recorded as "Impairment losses" in extraordinary losses.

The recoverable amounts were measured at their net selling prices, which were based on a reasonable estimation in consideration of market value.

Notes to Consolidated Statement of Changes in Equity**1. Number of Shares Issued as of March 31, 2026**

Common shares 403,760,000 shares

2. Dividends**(1) Dividends paid**

(Resolution)	Class of Stock	Total Amount of Dividends	Dividend per Share	Record Date	Effective Date
Ordinary General Shareholders Meeting held on June 25, 2025	Common shares	9,649 million yen	25.00 yen	March 31, 2025	June 26, 2025
Meeting of the Board of Directors held on November 6, 2025	Common shares	9,651 million yen	25.00 yen	September 30, 2025	December 5, 2025

(2) Dividends for the fiscal year ended March 31, 2026, to be distributed after the end of the fiscal year

(Scheduled Resolution)	Class of Stock	Total Amount of Dividends	Source of Dividends	Dividend per Share	Record Date	Effective Date
Ordinary General Shareholders Meeting to be held on June 24, 2026	Common shares	9,651 million yen	Retained earnings	25.00 yen	March 31, 2026	June 25, 2026

Notes to Financial Instruments

1. Matters Relating to Financial Instruments

(1) Policy for financial instruments

The Group invests surplus funds in low-risk financial assets and uses derivatives only as a means to hedge the foreign exchange risk of trade receivables. The Group does not engage in any speculative transactions.

(2) Nature and extent of risks arising from financial instruments and risk management

Receivables, such as notes and accounts receivable-trade and electronically recorded monetary claims-operating, are exposed to customer credit risk. Regarding the relevant risks, the Group controls due dates and the receivable balances by customer pursuant to the internal rules of the Group and, at the same time, promotes the early identification and reduction of bad debt risk due to financial deterioration. Foreign currency trade receivables are exposed to market risks arising from fluctuations in foreign currency exchange rates. Such foreign exchange risks are partially hedged by forward foreign currency contracts.

Securities and investment securities, such as stocks and bonds, are exposed to the risk of market price fluctuations. The Group continually reviews the status of possessing such securities, monitoring fair value and the financial positions of issuers and others on a regular basis. The Group purchases only highly rated bonds pursuant to the internal policy approved by the Board of Directors, thereby minimizing its exposure to credit risks.

Payment terms of payables, such as notes and accounts payable-trade, electronically recorded obligations-operating and accounts payable-other, are primarily within one year. These payables are exposed to liquidity risk, and the Group manages the risk by preparing and updating financing plans as appropriate.

Borrowings and bonds are mainly intended to raise funds necessary for the capital investment in TB Investment Limited Partnership and others.

The Group enters into derivative transactions pursuant to the internal policy approved by the Board of Directors, and in order to reduce credit risks, the Group only conducts derivative transactions with highly rated financial institutions.

(3) Supplemental information to fair value of financial instruments

Since variable factors are incorporated to calculate the fair value of the financial instruments, the use of different assumptions may change the value.

2. Fair Value of Financial Instruments

Carrying amount, fair value, and the difference thereof for financial instruments as of March 31, 2026, are listed in the table below. The shares without a market price, etc. (including investment in unions, etc., in which the equivalent amount to equity is recorded as the net amount) are not included in the table below. (Please refer to Note 1.)

In addition, the fair value of cash is not disclosed, and the fair values of deposits, notes and accounts receivable-trade, electronically recorded monetary claims-operating, negotiable certificates of deposit in securities, notes and accounts payable-trade, electronically recorded obligations-operating, accounts payable-other, and short-term borrowings are not disclosed because their maturities are short and the carrying values approximate fair value.

(Millions of yen)

	Carrying Amount	Fair Value	Difference
Securities and investment securities			
Available-for-sale securities	54,733	54,733	-
Bonds	200,000	235,930	35,930
Long-term borrowings	100,000	90,323	(9,676)

(Notes)

1. Unmarketable Stocks and other Securities

(Millions of yen)

Category	Carrying Amount
Unlisted stocks	603
Rights under limited partnership agreements for investment	101,366
Stocks of unconsolidated subsidiaries and associated companies	1,388

These financial instruments are excluded from "Securities and investment securities."

2. Maturity analysis for monetary receivables and securities with contractual maturities

(Millions of yen)

	Due in One Year	Due after One Year through Five Years	Due after Five Years through Ten Years	Due after Ten Years
Cash and deposits	419,114	-	-	-
Notes and accounts receivable-trade	82,600	-	-	-
Electronically recorded monetary claims-operating	2,298	-	-	-
Securities and investment securities				
Available-for-sale securities with contractual maturities (Government bonds, municipal bonds, etc.)	-	-	-	-
Available-for-sale securities with contractual maturities (corporate bonds)	-	-	-	-
Available-for-sale securities with contractual maturities (other)	15,000	-	-	-
Income taxes receivable	1,822	-	-	-
Total	520,836	-	-	-

3. Maturity analysis for bonds

(Millions of yen)

	Due in One Year	Due after One Year through Two Years	Due after Two Years through Three Years	Due after Three Years through Four Years	Due after Four Years through Five Years	Due after Five Years
Bonds	-	-	-	100,000	-	100,000

3. Financial Instruments Categorized by Fair Value Hierarchy

The fair value of financial instruments is categorized into the following three levels, depending on the observability and significance of the inputs used in making fair value measurements:

Level 1: Fair values measured by using quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: Fair values measured by using inputs other than quoted prices included within Level 1 that are observable for the assets or liabilities, either directly or indirectly.

Level 3: Fair values measured by using unobservable inputs for the assets or liabilities.

If multiple inputs are used that have a significant impact on the measurement of fair value, fair value is classified at the lowest level in the fair value measurement among the levels to which each of these inputs belongs.

(1) The financial assets and liabilities measured at the fair values in the consolidated balance sheet

(Millions of yen)

Category	Fair Value			
	Level 1	Level 2	Level 3	Total
Securities and investment securities				
Available-for-sale securities				
Stocks	46,840	-	-	46,840
Bonds	-	-	-	-
Others	7,893	-	-	7,893

(2) The financial assets and liabilities not measured at the fair values in the consolidated balance sheet

(Millions of yen)

Category	Fair Value			
	Level 1	Level 2	Level 3	Total
Bonds	-	235,930	-	235,930
Long-term borrowings	-	90,323	-	90,323

(Notes) Description of valuation methods and inputs used for the measurement of the fair value of assets and liabilities

Securities and investment securities

The fair values of listed stocks and corporate bonds are measured at the quoted market prices. Since listed stocks are traded in active markets, the fair values of listed stocks are categorized as Level 1. As the quoted market prices of corporate bonds are not considered to be in active markets due to low market transactions, the fair values of corporate bonds are classified as Level 2.

Bonds

The fair values of bonds are measured at the quoted market prices. As the quoted market prices of bonds are not considered to be in active markets due to low market transactions, the fair values of bonds are classified as Level 2.

Long-term borrowings

The fair values of long-term borrowings are measured by the discount cash flow method taking into consideration of all principal and interest, the remaining life of the obligation, and the interest rate that allows for credit risk and are classified as Level 2.

Notes to Revenue Recognition

1. Information on the Disaggregation of Revenue from Contracts with Customers

The Table below lists information on the disaggregation of revenue from contracts with customers.

(Millions of yen)

	Reportable segments				Others*	Total
	LSI	Discrete semiconductor devices	Modules	Total		
Sales						
Japan	81,149	54,996	4,906	141,052	3,948	145,001
Asia	119,118	117,407	22,156	258,682	13,214	271,896
Americas	10,354	11,139	1,049	22,543	5,545	28,088
Europe	7,768	21,719	3,476	32,965	3,195	36,161
Revenues from contracts with customers	218,390	205,263	31,589	455,244	25,903	481,148
Other revenues	-	-	-	-	-	-
Sales to external customers	218,390	205,263	31,589	455,244	25,903	481,148

* "Others" is an operational segment that is not included in reportable segments, consisting of business in resistors.

2. Information serving as the basis for understanding revenues arising from contracts with customers

Information serving as the basis for understanding revenues arising from contracts with customers is described under "4. Accounting Policies: (4) Basis for significant revenues and expenses."

3. The relationship between satisfaction of performance obligations and cash flow based on contracts with customers, and amounts and points of time of revenues expected to be recognized in the following consolidated fiscal year or later arising from contracts with customers as of March 31, 2026

(1) Remaining balances of contract assets and contract liabilities

The Group records the portion of prices received from customers in sale of electronic components based mainly on individual contracts in excess of the amount already recognized as revenues as advances received until the performance obligations arising from transfer of the goods or services have been fulfilled. These are included under other current liabilities on the consolidated balance sheet. The amounts of advances received as of March 31, 2026 and the amount of revenues recognized in the current fiscal year included in contract liabilities as of the start of the fiscal year are minor.

There are no balances of contract assets as of March 31, 2026.

(2) Transaction price allocated to remaining performance obligations

In relation to the transaction price allocated to the remaining performance obligations, the Group applies a practical expedient and does not disclose the information about its remaining performance obligations which is part of a contract that has an original expected duration of one year or less.

Notes to per Share Information

Equity per share	1,963.41 yen
Net loss per share	(410.46) yen

Non-consolidated Balance Sheet

As of March 31, 2026

(Millions of yen)

Accounts	Amount	Accounts	Amount
(Assets)		(Liabilities)	
Current assets	439,625	Current liabilities	339,865
Cash and deposits	251,685	Accounts payable-trade	102,966
Accounts receivable-trade	58,089	Electronically recorded obligation-operating	2,065
Electronically recorded monetary claims-operating	2,288	Accounts payable-other	13,833
Securities	15,079	Accrued expenses	8,349
Merchandise and finished products	22,172	Deposits received	649
Work in process	13,643	Short-term borrowings	210,795
Raw materials and supplies	14,291	Other	1,205
Prepaid expenses	1,894		
Short-term loans receivable	12,659		
Accounts receivable-other	41,970	Non-current liabilities	303,075
Income taxes receivable	1,058	Long-term borrowings	100,000
Other	4,910	Bonds payable	200,000
Allowance for doubtful accounts	(118)	Long-term payable-other	668
		Provision for retirement benefits	2,278
		Provision for share-based remuneration	112
		Asset retirement obligations	15
Non-current assets	471,887		
Property, plant and equipment	79,637	Total liabilities	642,941
Buildings	26,727		
Structures	459	(Equity)	
Machinery and equipment	2,512	Shareholders' equity	244,910
Vehicles	2	Share capital	86,969
Furniture and fixtures	1,496	Capital surplus	97,253
Land	43,442	Additional paid-in capital	97,253
Construction in progress	4,997	Retained earnings	101,395
Intangible assets	4,047	Legal reserve	2,464
Patents	288	Other retained earnings	98,930
Software	3,348	Reserve for research and development	1,500
Other	411	Other reserve	243,500
Investments and other assets	388,202	Retained earnings carried forward	(146,069)
Investment securities	153,415	Treasury shares	(40,708)
Investment in subsidiaries and associates	68,332		
Long-term loans receivable	232,894	Valuation and translation adjustments	23,662
Long-term prepaid expenses	6,694	Valuation difference on available-for-sale securities	23,662
Prepaid pension cost	2,608		
Deferred tax assets	10,897		
Other	1,790		
Allowance for doubtful accounts	(88,431)		
		Total equity	268,572
Total assets	911,513	Total liabilities and equity	911,513

(Note) In the figures above, amounts less than one million yen are rounded down to the nearest unit.

Non-consolidated Statement of Income

From April 1, 2025 to March 31, 2026

(Millions of yen)

Accounts	Amount	
Net sales		416,625
Cost of sales		368,436
Gross profit		48,188
Selling, general and administrative expenses		69,537
Operating loss		(21,348)
Non-operating income		
Interest and dividend income	7,471	
Foreign exchange gains	4,054	
Technical advisory fees	4,367	
Commission fees	70	
Other	553	16,517
Non-operating expenses		
Interest expenses	3,891	
Commission fees	750	
Penalty	939	
Other	137	5,719
Ordinary loss		(10,550)
Extraordinary income		
Gain on sale of non-current assets	2,061	
Gain on sales of investment securities	1,966	
Subsidy income	192	4,220
Extraordinary losses		
Loss on sale and disposal of non-current assets	215	
Impairment losses	16,058	
Loss on sale of investment securities	211	
Loss on valuation of investment securities	112	
Loss on valuation of shares of subsidiaries and associates	53,832	
Provision of allowance for doubtful accounts—subsidiaries and associates	88,291	158,722
Loss before income taxes		(165,052)
Income taxes-current	(1,902)	
Income taxes-deferred	(2,884)	(4,786)
Net Loss		(160,265)

(Note) In the figures above, amounts less than one million yen are rounded down to the nearest unit.

Non-consolidated Statement of Changes in Equity

From April 1, 2025 to March 31, 2026

(Millions of yen)

	(Millions of yen)										
	Share capital	Shareholders' Equity								Treasury shares	Total Shareholders' Equity
		Capital Surplus			Legal Reserve	Retained Earnings					
		Additional Paid-in Capital	Other Capital Surplus	Total Capital Surplus		Other Retained Earnings			Total Retained Earnings		
Reserve for Research and Development	Other Reserve				Retained Earnings Carried Forward						
Balance at the beginning of the year	86,969	97,253	-	97,253	2,464	1,500	243,500	33,523	280,988	(40,836)	424,374
Changes in the year											
Dividends								(19,300)	(19,300)		(19,300)
Net loss								(160,265)	(160,265)		(160,265)
Purchase of treasury shares										(0)	(0)
Disposal of treasury shares			(25)	(25)						129	103
Transfer from retained earnings to capital surplus			25	25				(25)	(25)		-
Net changes in items other than shareholders' equity											
Total changes in the year	-	-	-	-	-	-	-	(179,592)	(179,592)	128	(179,464)
Balance at the end of the year	86,969	97,253	-	97,253	2,464	1,500	243,500	(146,069)	101,395	(40,708)	244,910

	Valuation and Translation Adjustments		Total Equity
	Valuation difference on Available-for-Sale Securities	Total Valuation and Translation Adjustments	
Balance at the beginning of the year	20,296	20,296	444,670
Changes in the year			
Dividends			(19,300)
Net loss			(160,265)
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	3,366	3,366	3,366
Total changes in the year	3,366	3,366	(176,097)
Balance at the end of the year	23,662	23,662	268,572

(Note) In the figures above, amounts less than one million yen are rounded down to the nearest unit.

Notes to Non-consolidated Financial Statements

Significant Accounting Policies

1. Basis and Method for Valuation of Assets

(1) Basis and method for valuation of securities

Investment securities in subsidiaries and associated companies are stated at cost determined by the moving-average method. Marketable stocks and other securities classified as available-for-sale securities are stated at fair value, with unrealized gains and losses reported as a separate component of equity. The cost of available-for-sale securities sold is principally determined based on the moving-average method. Unmarketable stocks and other securities are stated at cost determined by the moving-average method.

(2) Basis and method for valuation of inventories

Merchandise, finished products, work in process, and raw materials are stated at cost determined by the moving-average method. Supplies are stated at cost determined by the last purchase cost method (Carrying amount in the balance sheet is calculated net of any write-downs due to decreased profitability.).

2. Depreciation of non-current assets

(1) Property, plant and equipment

Depreciation of property, plant and equipment is computed by the straight-line method.

The estimated useful life of buildings and structures is mainly 3 to 50 years and that of machinery, equipment, and vehicles is mainly 2 to 8 years.

(2) Intangible assets

Amortization of intangible assets is computed by the straight-line method.

The estimated useful life of software for internal use is mainly 3 to 5 years and that of goodwill is mainly 5 years.

3. Basis for Significant Allowances

(1) Allowance for doubtful accounts

In order to account for loss on doubtful accounts, an allowance for ordinary receivables is determined based on past actual loss ratios, and the allowance for certain identified doubtful accounts is determined based on individually estimated collectability.

(2) Provision for retirement benefits

Provision for retirement benefits is stated based on the projected benefit obligations and plan assets as of March 31, 2026.

In calculating the projected benefit obligation, a benefit formula basis is utilized to attribute expected retirement benefits to periods up to March 31, 2026.

Actuarial gains and losses arising in the current fiscal year are amortized on a straight-line basis, commencing in the following fiscal year, over a certain period (10 years) within the average remaining service period of employees for each fiscal year in which the actuarial gains or losses arose.

Past service cost is amortized on a straight-line basis over a certain period (10 years) within the average remaining service period of employees for each fiscal year in which the past service cost arose.

(3) Provision for share-based remuneration

In order to prepare for the delivery of ROHM Co., Ltd. (the "Company")'s shares by Employee Stock Ownership Plan (ESOP), the estimated cost of the shares that would be delivered based on the points allocated to the corporate officers in accordance with trust-type stock delivery regulation is recorded as allowances for share-based remuneration.

In order to prepare for the delivery of the Company's shares by the performance-linked restricted stock compensation plan, the estimated cost of shares to be delivered to Directors (excluding Directors who are Audit and Supervisory Committee Members and Outside Directors) in accordance with Performance-based Restricted Stock Compensation Rules is recorded as allowances for share-based remuneration.

4. Basis for significant revenues and expenses

The details of major performance obligations and the ordinary point in time of satisfaction of these performance obligations (ordinary point of time of revenue recognition) in major businesses related to revenues arising from contracts with customers of the Company are as described below.

In accordance with the Accounting Standard for Revenue Recognition (ASBJ Statement No. 29), the Company recognizes revenues from contracts with customers except transactions related to financial instruments within the scope of the Accounting Standard for Financial Instruments (ASBJ Statement No. 10) and lease transactions within the scope of the Accounting Standard for Lease Transactions (ASBJ Statement No. 13) by applying the following steps:

- Step 1: Identify the contract(s) with a customer
- Step 2: Identify the performance obligations in the contract
- Step 3: Determine the transaction price
- Step 4: Allocate the transaction price to each performance obligations in the contract
- Step 5: Recognize revenue when (or as) a performance obligation is satisfied

The Company sells large-scale integrated circuits (analog devices, logic, memory), semiconductor devices (transistors, diodes, power devices, light-emitting diodes, semiconductor lasers), modules (print heads, optical modules), and other electronic components (resistors). The Company recognizes revenue when a performance obligation is satisfied by transferring an electronic component to a customer since the customer obtains control of the component at the time of delivery. For domestic sales, since the period from shipment to delivery falls within the normal timeframe, the Company recognizes revenue at the time of shipment.

5. Other Significant Conditions in Preparing Non-consolidated Financial Statements

(1) Translation of foreign currencies

All monetary receivables and payables denominated in foreign currencies, unless hedged by forward exchange contracts, are translated into Japanese yen at the exchange rates at the balance sheet date, and the foreign exchange gains and losses from translation are recognized in the non-consolidated statement of income.

(2) Hedge accounting

1) Hedge accounting

Accounts receivable denominated in foreign currencies for which foreign exchange forward contracts are used to hedge exchange rate fluctuations are translated at the contracted rate.

2) Hedging instruments and hedged items

Hedging instruments and hedged items are as follows:

(Hedging instruments)	(Hedged items)
Foreign exchange forward contracts	Accounts receivable in foreign currencies

3) Hedging policy

The Company uses derivative financial instruments only as a means to hedge foreign currency exchange risks.

4) Evaluation of hedge effectiveness

The Company evaluates hedge effectiveness by assessing the conditions of the hedging transactions for the derivative financial instruments and hedged items in each transaction.

(3) Accounting for retirement benefits

Accounting treatments for unrecognized actuarial gains and losses and unrecognized past service costs in the non-consolidated financial statements are different from those in the consolidated financial statements.

(4) Accounting for deferred assets

Bond issuance cost is recognized as an expense when incurred.

Significant Accounting Estimate

1. Valuation of property, plant and equipment (Impairment of non-current assets)

(1) Amount reported in the non-consolidated financial statements for the fiscal year ended March 31, 2026

Property, plant and equipment 79,637 million yen

Impairment losses 16,058 million yen

(2) Information on the significant accounting estimate

The Company reviews its assets held for use to identify impairment loss with the units of management accounting for which revenue and expenditures are managed on a continuous basis. Whenever there is any indication of impairment for asset groups, the Company calculates the undiscounted future cash flow generated by the asset group based on certain assumptions. If the undiscounted future cash flow is less than the carrying amount, an impairment loss measured as the amount by which the carrying amount exceeds its recoverable amount is recognized. The recoverable amount is calculated by the value in use based on the discounted future cash flow. The discount rate used to calculate the value in use is determined based on the weighted average cost of capital.

The undiscounted future cash flows used in the determination of whether impairment losses shall be recorded is estimated on the basis of a business plan developed by management (mainly 5 years), and it is estimated by the following assumptions.

- Regarding net sales, the Company estimates the growth rate by considering market forecast data provided from external market research organizations, continuous sales trends, the Company's production plan, orders from customers and the sustained expansion of the Company's production capacity.
- The estimation period of future cash flows is calculated on a basis of the remaining useful lives of major assets. If it exceeds the period of the business plan, the Group estimates cash flows taking future uncertainty into account.

These assumptions are determined by the best estimates of management, but they might be affected by further uncertain economic fluctuation and may need to be reconsidered. If assumptions will be revised, there is a possibility that this may have a material impact on the valuation of property, plant and equipment.

2. Valuation of investment in subsidiaries and associated companies

(1) Amount reported in the non-consolidated financial statements for the fiscal year ended March 31, 2026

Investment in subsidiaries and associates 68,332 million yen

Loss on valuation of shares in subsidiaries and associates 53,832 million yen

(2) Information on the significant accounting estimate

In valuing equity securities without market prices, impairment is recognized when the net asset value of the relevant shares has declined significantly and recovery is not expected.

In assessing the likelihood of recovery, the Company reasonably estimates the future net asset value based on the business plans of the subsidiaries and associated companies and examines whether the net asset value is expected to recover to the acquisition cost within approximately five years.

These estimates may be affected by changes in uncertain economic conditions in the future. If the performance of subsidiaries and associated companies deteriorates due to unforeseen circumstances and future recovery of performance becomes unlikely, there is a possibility that the amounts of investments in subsidiaries and associated companies reported in the non-consolidated financial statements for the following fiscal year may be materially affected.

3. Valuation of loans to subsidiaries and associated companies

(1) Amount reported in the non-consolidated financial statements for the fiscal year ended March 31, 2026

Loans receivable from subsidiaries and associated companies 245,554 million yen

Provision of allowance for doubtful accounts-subsidiaries and associates 88,291 million yen

(2) Information on the significant accounting estimate

In valuing loans to subsidiaries and associated companies, the Company individually recognizes an allowance for doubtful accounts when there is a high possibility that a significant problem may arise in the collection of receivables due to deterioration in the financial condition of the debtor subsidiaries and associated companies. In calculating the amount of such allowance for doubtful accounts, the Company examines the future payment capacity based on the business plans of the subsidiaries and associated companies and reasonably estimates the recoverable amount.

These estimates may be affected by changes in uncertain economic conditions in the future. If the performance of subsidiaries and associated companies differs from estimates due to unforeseen circumstances, there is a possibility that the amount of the allowance for doubtful accounts for loans to subsidiaries and associated companies reported in the non-consolidated financial statements for the following fiscal year may be materially affected.

4. Valuation of Deferred Tax Assets

(1) Amount reported in the non-consolidated Financial Statements for the fiscal year ended March 31, 2026

Deferred tax assets 10,897 million yen

As described in Notes to Tax Effect Accounting, we offset deferred tax assets of 22,492 million yen and deferred tax liabilities of 11,594 million yen, reporting deferred tax assets of 10,897 million yen.

(2) Information on the significant accounting estimate

In recognizing deferred tax assets, we determine the recoverability of deferred tax assets according to the schedule of reversal of deductible temporary difference, future taxable income, tax planning, etc.

The estimate of future taxable income is made on the basis of a business plan created by management, and we determine that deferred tax assets resulting from schedulable temporary differences are recoverable.

The state of taxable income may be affected by changes in uncertain economic conditions in the future. If the actual amount differs from the estimate, it may have significant effect on the amount of deferred tax assets to be reported in the financial statements for the next fiscal year and the subsequent fiscal years.

Notes to changes in accounting policies that are difficult to distinguish from changes in accounting estimates

(Change in depreciation method for property, plant and equipment)

The Company used to adopt principally the declining-balance method as the depreciation method for property, plant and equipment, but has changed to the straight-line method from the current fiscal year.

The Company's business structure has shifted from consumer to automotive applications, and in recent years, the Company 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, the Company expects stable operation of property, plant and equipment in the future and has determined that straight-line depreciation more accurately reflects the actual use of property, plant and equipment.

Due to this change in depreciation method, depreciation expense for the fiscal year ended March 31, 2026 decreased by 3,890 million yen compared to the previous method, and operating loss, ordinary loss, and loss before income taxes decreased by 3,796 million yen.

Notes to Non-consolidated Balance Sheet

1. Accumulated Depreciation of Property, Plant and Equipment

159,131 million yen

2. Accumulated Reduction of Property, Plant and Equipment

The accumulated reduction from the acquisition cost of property, plant and equipment due to insurance

benefits for fire or other disaster loss, and subsidies or other benefits received from the government are 163 million yen and 9,217 million yen, respectively.

The breakdown of the accumulated reduction from the acquisition cost of property, plant and equipment is as follows:

	(Millions of yen)
Buildings	180
Machinery and equipment	8,861
Furniture and fixtures	0
Land	338

3. Guarantees

The Company guarantees subsidiaries' liabilities as follows:

	(Millions of yen)
ROHM HAMAMATSU CO., LTD.	69

4. Receivables from and Payables to Subsidiaries and Associated Companies

	(Millions of yen)
Short-term receivables from subsidiaries and associated companies	81,909
Long-term receivables from subsidiaries and associated companies	232,894
Short-term payables to subsidiaries and associated companies	206,868

Notes to Non-consolidated Statement of Income**Transactions with Subsidiaries and Associated Companies**

		(Millions of yen)
Operating transactions	Net sales	278,688
	Purchase and subcontract processing	275,087
	Other operating expenses	20,511
Non-operating transactions	Non-operating income	8,095
	Non-operating expenses	2,555
	Sale of assets	10,453
	Purchase of assets	1,151

Notes to Non-consolidated Statement of Changes in Equity

Type and number of treasury shares as of March 31, 2026

Common shares	17,724,931 shares
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(Note) Number of treasury shares includes 5,510 shares held by ESOP trustee.

Notes to Tax Effect Accounting

The breakdown of deferred tax assets and liabilities by major temporary differences is as follows:

Deferred tax assets	(Millions of yen)
Securities and investments	303
Investment in subsidiaries and associated companies	45,755
Inventories	5,141
Depreciation	3,470
Accrued enterprise tax	184
Accrued expenses	2,689
Provision for retirement benefits	1,228
Allowance for doubtful accounts	27,808
Impairment losses	8,934
Loss carry forward	5,036
Foreign tax credit	1,705
Other	329
Subtotal	102,588
Valuation allowance	(80,095)
Total	22,492
Deferred tax liabilities	
Prepaid pension cost	(818)
Valuation difference on available-for- sale securities	(10,753)
Other	(22)
Total	(11,594)
Net deferred tax assets	10,897

Notes to Related Party Transactions

Type	Company Name	Voting Right Ratio by ROHM	Relationship	Transaction	Amount of Transaction (Millions of yen)	Account	Year-End Balance (Millions of yen)
Subsidiaries	ROHM HAMAMATSU CO., LTD.	100%	Processing subcontractor for ROHM	Lending of funds *1	—	Long-term loans receivable	18,200
	ROHM Apollo CO., LTD.	100%	Processing subcontractor for ROHM	Lending of funds *1	—	Long-term loans receivable	24,000
	LAPIS Semiconductor Co., Ltd.	100%	Processing subcontractor for ROHM	Product processing by contract *2 Lending of funds *1	49,450 51,000	Long-term loans receivable *4	124,000
	ROHM ELECTRONICS PHILIPPINES, INC.	100%	Processing subcontractor for ROHM	Product processing by contract *2	53,210	Accounts receivable—other Accounts payable—trade Accounts payable—other	6,694 22,687 190
	ROHM INTEGRATED SYSTEMS (THAILAND) CO., LTD.	100%	Processing subcontractor for ROHM	Product processing by contract *2	56,909	Accounts receivable—other Accounts payable—trade Accounts payable—other	11,462 27,311 42
	ROHM SEMICONDUCTOR Shanghai CO., LTD.	100%	Wholesaler of ROHM products	Product sales *3	42,984	Accounts receivable—trade	3,964
	ROHM SEMICONDUCTOR Hong Kong CO., LTD.	100%	Wholesaler of ROHM products	Product sales *3	85,018	Accounts receivable—trade	7,148
	ROHM ELECTRONICS ASIA PTE. LTD.	100%	Supervision and management of Asian subsidiaries	Borrowing of funds *1	94,352	Short-term borrowings	74,100
	SICRYSTAL GMBH	100%	Raw materials supplier for ROHM	Lending of funds *1	4,865	Long-term loans receivable *4	66,596

Terms and conditions of transactions and decision policies thereof:

(Notes) * The subsidiaries listed above do not hold the Company's voting rights.

- *1. Interest rates applied to loan receivables or payables are determined based on market interest rates, which are considered economically reasonable.
- *2. Product processing prices are determined in consideration of the market prices of products and subsidiaries' process costs.
- *3. Terms and conditions for product sales are determined based on those generally used for transactions with third parties.
- *4. With respect to long-term loans receivable from LAPIS Semiconductor Co., Ltd. and SICRYSTAL GMBH, the Company has recognized a total of 88,291 million yen in allowance for doubtful accounts and an equivalent amount of provision of allowance for doubtful accounts - subsidiaries and associates during the current fiscal year.

Notes to Revenue Recognition

The information that provides a basis for recognizing revenue from contracts with customers is omitted since the same information is provided on “Notes to Consolidated Financial Statements - Notes to Revenue Recognition.”

Notes to per Share Information

Equity per share	695.72 yen
Net loss per share	(415.18) yen

Independent Auditor's Report on Consolidated Financial Statements (TRANSLATION)

INDEPENDENT AUDITOR'S REPORT

May 8, 2026

To the Board of Directors of
ROHM Co., Ltd.:

Deloitte Touche Tohmatsu LLC
Kyoto office

Designated Engagement Partner,
Certified Public Accountant:

Kenichi Takai

Designated Engagement Partner,
Certified Public Accountant:

Akihiro Maeda

Opinion

Pursuant to the fourth paragraph of Article 444 of the Companies Act, we have audited the consolidated financial statements of ROHM Co., Ltd. and its consolidated subsidiaries (the "Group"), namely, the consolidated balance sheet as of March 31, 2026, and the consolidated statement of income and consolidated statement of changes in equity for the fiscal year from April 1, 2025 to March 31, 2026, and the related notes.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of March 31, 2026, and its consolidated financial performance for the year then ended in accordance with accounting principles generally accepted in Japan.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in Japan. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the provisions of the Code of Professional Ethics in Japan, including the ethical requirements that are relevant to audits of the financial statements of public interest entities, and we have fulfilled our other ethical responsibilities as auditors. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

As discussed in "Notes to changes in accounting policies that are difficult to distinguish from changes in accounting estimates," the Group used to adopt principally the declining-balance method as the depreciation method for property, plant and equipment (excluding right-of-use assets), but they have changed to the straight-line method from the current fiscal year. Our opinion is not modified in respect of this matter.

Other Information

Management is responsible for the other information. The Audit and Supervisory Committee is responsible for overseeing the Directors' execution of duties relating to the design and operating effectiveness of the controls over the other information. The other information comprises the information included in the Business Report and the accompanying supplemental schedules.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and the Audit and Supervisory Committee for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in Japan, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern in accordance with accounting principles generally accepted in Japan.

The Audit and Supervisory Committee is responsible for overseeing the Directors' execution of duties relating to the design and operating effectiveness of the controls over the Group's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with auditing standards generally accepted in Japan, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks. The procedures selected depend on the auditor's judgment. In addition, we obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Obtain, when performing risk assessment procedures, an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate whether the overall presentation and disclosures of the consolidated financial statements are in accordance with accounting principles generally accepted in Japan, as well as the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the Group as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of the audit work performed for purposes of the group audit. We remain solely responsible for our audit opinion.

We communicate with the Audit and Supervisory Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the Audit and Supervisory Committee with a statement that we have complied with relevant ethical requirements regarding independence, and communicate with it all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

Interest Required to Be Disclosed by the Certified Public Accountants Act of Japan

Our firm and its designated engagement partners do not have any interest in the Group which is required to be disclosed pursuant to the provisions of the Certified Public Accountants Act of Japan.

Notes to the Readers of Independent Auditor's Report

This is an English translation of the independent auditor's report as required by the Companies Act of Japan for the conveniences of the reader. The other information in "the accompanying supplemental schedules" referred to in the "Other Information" section of this English translation is not translated.

Independent Auditor's Report on Nonconsolidated Financial Statements (TRANSLATION)

INDEPENDENT AUDITOR'S REPORT

May 8, 2026

To the Board of Directors of
ROHM Co., Ltd.:

Deloitte Touche Tohmatsu LLC
Kyoto office

Designated Engagement Partner,
Certified Public Accountant:

Kenichi Takai

Designated Engagement Partner,
Certified Public Accountant:

Akihiro Maeda

Opinion

Pursuant to the first item, second paragraph of Article 436 of the Companies Act, we have audited the non-consolidated financial statements of ROHM Co., Ltd. (the "Company"), namely, the non-consolidated balance sheet as of March 31, 2026, and the non-consolidated statement of income and non-consolidated statement of changes in equity for the 68th fiscal year from April 1, 2025 to March 31, 2026, and the related notes and the accompanying supplemental schedules.

In our opinion, the accompanying non-consolidated financial statements present fairly, in all material respects, the financial position of the Company as of March 31, 2026, and its financial performance for the year then ended in accordance with accounting principles generally accepted in Japan.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in Japan. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Non-consolidated Financial Statements section of our report. We are independent of the Company in accordance with the provisions of the Code of Professional Ethics in Japan, including the ethical requirements that are relevant to audits of the financial statements of public interest entities, and we have fulfilled our other ethical responsibilities as auditors. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

As discussed in "Notes to changes in accounting policies that are difficult to distinguish from changes in accounting estimates," the Company used to adopt principally the declining-balance method as the depreciation method for property, plant and equipment, but has changed to the straight-line method from the current fiscal year. Our opinion is not modified in respect of this matter.

Other Information

Management is responsible for the other information. The Audit and Supervisory Committee is responsible for overseeing the Directors' execution of duties relating to the design and operating effectiveness of the controls over the other information. The other information comprises the information included in the Business Report and the accompanying supplemental schedules.

Our opinion on the non-consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the non-consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the non-consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and the Audit and Supervisory Committee for the Non-consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the non-consolidated financial statements in accordance with accounting principles generally accepted in Japan, and for such internal control as management determines is necessary to enable the preparation of non-consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the non-consolidated financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern in accordance with accounting principles generally accepted in Japan.

The Audit and Supervisory Committee is responsible for overseeing the Directors' execution of duties relating to the design and operating effectiveness of the controls over the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Non-consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the non-consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these non-consolidated financial statements.

As part of an audit in accordance with auditing standards generally accepted in Japan, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the non-consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks. The procedures selected depend on the auditor's judgment. In addition, we obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Obtain, when performing risk assessment procedures, an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the non-consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate whether the overall presentation and disclosures of the non-consolidated financial statements are in accordance with accounting principles generally accepted in Japan, as well as the overall presentation, structure and content of the non-consolidated financial statements, including the disclosures, and whether the non-consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Audit and Supervisory Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the Audit and Supervisory Committee with a statement that we have complied with relevant ethical requirements regarding independence, and communicate with it all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

Interest Required to Be Disclosed by the Certified Public Accountants Act of Japan

Our firm and its designated engagement partners do not have any interest in the Company which is required to be disclosed pursuant to the provisions of the Certified Public Accountants Act of Japan.

Notes to the Readers of Independent Auditor's Report

This is an English translation of the independent auditor's report as required by the Companies Act of Japan for the conveniences of the reader. "The accompanying supplemental schedules" referred to in the "Opinion" section of this English translation are not included in the attached financial documents. In addition, the other information in "the accompanying supplemental schedules" referred to in the "Other Information" section of this English translation is not translated.

Certified Copy of the Audit Report (Translation)

Audit Report

The audit and supervisory committee has audited the directors' performance of their duties for the 68th business year from April 1, 2025 to March 31, 2026 and reports as follows in regard to the method and results of those audits.

1. Method and Contents of Audits

In regard to the content of resolutions of the board of directors regarding the matters stated in Article 399-13, paragraph (1), items (i)(b) and (i)(c) of the Companies Act, as well as the systems developed pursuant to those resolutions (i.e., internal control systems), the audit and supervisory committee periodically received reports from directors and employees, etc. regarding the status of the establishment and operation of those systems and as necessary requested explanations and expressed opinions in regard thereto, in addition to which the audit and supervisory committee conducted audits using the following methods.

- ① In accordance with the audit policies and division of duties, etc. determined by the audit and supervisory committee, and in cooperation with the internal control department of the company, the audit and supervisory committee attended important meetings, received reports from directors and employees, etc. regarding matters related to the performance of their duties, requested explanations as necessary, viewed important decision-making documents, etc., and inspected the status of operations and assets at the head office and main business locations. Additionally, in regard to subsidiaries, the audit and supervisory committee communicated and exchanged information with the directors and company auditors, etc. of subsidiaries and received reports on business from subsidiaries as necessary.
- ② In regard to the Basic Policies Related to the Company's Ownership Control as stated in the business report, the audit and supervisory committee considered the contents thereof taking into account matters such as the status of deliberations at meetings of the board of directors and other deliberations.
- ③ The audit and supervisory committee oversaw and verified whether the Independent Auditor maintained an independent position and conducted an appropriate audit, received reports from the Independent Auditor on the status of the performance of its duties, and requested explanations as necessary. Additionally, the audit and supervisory committee received notification from the Independent Auditor that, in accordance with the "Quality Control Standards for Audits" (Business Accounting Council, November 16, 2021), etc., it had developed systems in order to ensure that its duties are appropriately performed (i.e., notification of the matters stated in the items of Article 131 of the Ordinance on Accounting of Companies) and requested explanations as necessary. In regard to Key Audit Matters, we discussed with the Independent Auditor and received reports of their audit and asked additional questions as necessary.

Using the methods above, the audit and supervisory committee examined the business report, the supplementary schedules thereto, the accounting documents (i.e., the balance sheet, statement of income, statement of changes in net assets, and explanatory notes to accounting documents), the supplementary schedules to the accounting documents, and the consolidated accounting documents (i.e., the consolidated balance sheet, consolidated statement of income, consolidated statement of changes in net assets, and explanatory notes to consolidated accounting documents) for the business year.

2. Audit Results

(1) Result of audit of business report, etc.

- ① We find that the business report and the supplementary schedules thereto accurately present the status of the company in accordance with laws, regulations, and the articles of incorporation.
- ② We do not find any misconduct nor any material fact constituting a violation of any law, regulation, or the articles of incorporation in relation to the directors' performance of their duties.
- ③ We find the content of the resolutions of the board of directors regarding internal control systems to be reasonable. Additionally, we do not find any matters that should be commented upon in regard to the statements in the business report or the directors' performance of their duties relating to the internal control systems.
- ④ We do not find any matters that should be commented upon in regard to the Basic Policies Related to the Company's Ownership Control stated in the business report.

(2) Results of audit of accounting documents and supplementary schedules thereto

We find the methods and results of the audit by the Independent Auditor, Deloitte Touche Tohmatsu LLC, to be reasonable.

(3) Results of audit of consolidated accounting documents

We find the methods and results of the audit by the Independent Auditor, Deloitte Touche Tohmatsu LLC, to be reasonable.

May 12, 2026

Audit and Supervisory Committee,
ROHM Co., Ltd.

Audit and Supervisory Committee member (full time)
Keita Nakagawa

Audit and Supervisory Committee member
Tomoyuki Ono

Audit and Supervisory Committee member
Takaaki Oda

(Note) Keita Nakagawa, Tomoyuki Ono and Takaaki Oda of the audit and supervisory committee are outside directors provided for in Article 2 (xv) and Article 331 (6) of the Companies Act.

For further information, please visit: <https://www.rohm.com/ir>

— End —