

[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, 2025. 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 27, 2025

To Our Shareholders:

ROHM Co., Ltd.
21, Saiin Mizosaki-cho,
Ukyo-ku, Kyoto, Japan
Katsumi Azuma, President

NOTICE OF THE 67TH ORDINARY GENERAL SHAREHOLDERS MEETING

Dear Shareholders,

We will inform you of the 67th 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 17. Your vote must be received by the Company no later than Tuesday June 24, 2025, 5:15 p.m. (JST).

NOTICE OF MEETING

1. Date and Time: Wednesday, June 25, 2025, 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 67th Fiscal Year (from April 1, 2024 to March 31, 2025)
2. Nonconsolidated Financial Statements for the 67th Fiscal Year (from April 1, 2024 to March 31, 2025)

Resolutions:

- Proposal 1: Appropriation of Dividends of Surplus for the 67th Fiscal Year
Proposal 2: Election of Seven (7) Directors who are not Audit and Supervisory Committee Members
Proposal 3: Election of Four (4) Directors who are Audit and Supervisory Committee Members

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. I am Katsumi Azuma. I was appointed as President and CEO on April 1. On the occasion of sending you a notice of invitation to the 67th Ordinary General Shareholders Meeting, I would like to say a few words.

The recent global economic outlook remains uncertain as the international situation has become more unstable and uncertainty of policy trends has risen. The markets of the electronics industry have also continued to be in an adjustment phase.

In this situation, we have worked on business expansion under “MOVING FORWARD to 2025,” the medium-term management plan for fiscal years 2021 to 2025. However, we reported lower earnings and lower revenues for fiscal year 2024 and recorded the first loss in 12 years, and I myself take my management responsibilities seriously.

With tough business conditions expected for this year as well, we will be committed to radical structural reforms toward an earnings recovery for the time being. While pursuing sales growth, we must secure appropriate profits first before conducting sustainable business activities. We are formulating a new medium-term management plan for the early establishment of a solid business foundation unshakable under any environment.

Since its foundation, ROHM has worked for cultural progress and improvement, that is, for social contribution through products, on the basis of corporate objectives while overcoming many difficulties. As a result of understanding customer needs quickly and continuing to take on challenges aggressively to meet these needs, we have created a large number of the world's first products and technologies. They have been supported by our high-productivity manufacturing technologies.

Because we are in the age of rapid change, we will return to the starting point of our foundation and promote reforms to become a professional corporate group with speed and can-do spirit, which are ROHM's original strengths, in order to contribute to cultural progress and improvement.

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 assurance program. Develop globally leading products by improving upon technologies held by each department for continued advancement of the company. Maintain healthy and vigorous lifestyles and refine intellect and humanitarianism, hence contributing to society. Search extensively for capable human resources and cultivate them as cornerstones for building long-term prosperity.

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 24, 2025.

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 24, 2025. 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.

<p>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)</p>

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 67th 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, 2025, 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.

(1) Type of assets distributed: Cash

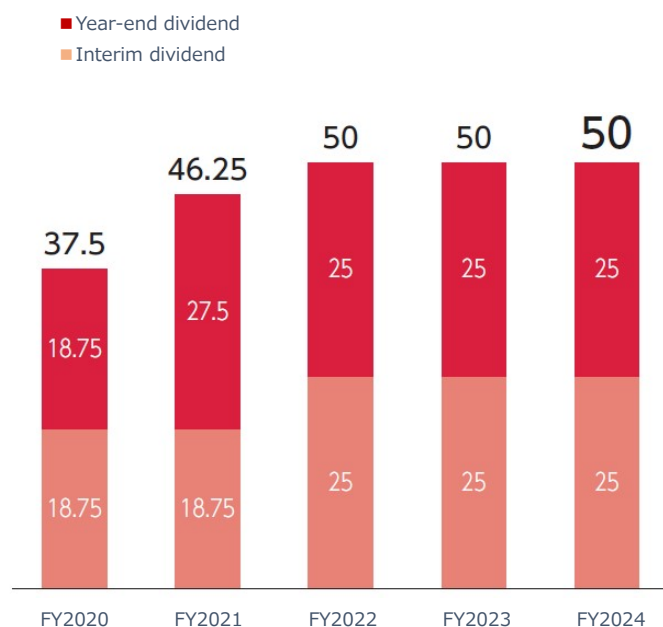
(2) Distribution of dividends of surplus and total distributed amount:

Distribution of each common share of the Company 25 yen

Total amount distributed 9,649,750,750 yen

(3) Date when the distribution takes effect: June 26, 2025

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



The terms of office for all nine (9) 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) by reducing two (2) Directors, to achieve fundamental structural reform and establish 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 10 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 67th Fiscal Year
1	Katsumi Azuma	Reappointment	President (Representative Director), Chief Executive Officer	100% (19/19)
2	Kazuhide Ino	Reappointment	Member of the Board, Managing Executive Officer, in charge of Power Device Business	100% (19/19)
3	Tetsuo Tateishi	Reappointment	Member of the Board, Senior Corporate Officer, in charge of LSI Business and IT	100% (19/19)
4	Peter Kenevan	Reappointment	Member of the Board	100% (19/19)
5	Tadanobu Nagumo	Reappointment Outside Independent	Member of the Board, Chairperson of the Board	95% (18/19)
6	Fukuko Inoue	Reappointment Outside Independent	Member of the Board	100% (19/19)
7	Aiko Kozaki	Reappointment Outside Independent	Member of the Board	93% (13/14)*

*Because Aiko Kozaki was appointed as Members of the Board of Directors at the 66th ordinary general shareholders meeting held on June 26, 2024, the number of Board of Directors meetings available for her attendance differs from the other Members.

No.	Name (Date of Birth)	Profile, Experienced Positions and Duties, at the Company, and Important Duties outside the Company		
1	<div>Katsumi Azuma (M) (Nov. 10, 1964) [Reappointment]</div> 	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: 12years Number of ROHM Shares Held: 27,416shares				
<div>[Reasons for nomination as a candidate for a Director]</div> <div>Katsumi Azuma has attained an abundant knowledge and experience in Business Unit, along with outstanding capabilities in strategic oversight and business promotion. As President (Representative Director) of a key subsidiary, he has a proven track record of contributing to integrated group management. Furthermore, he has superior ability to lead the ROHM Group’s fundamental structural reforms and drive the growth of its core businesses. The Company requests continued election for a Director.</div>				
2	<div>Kazuhide Ino (M) (Mar. 31, 1970) [Reappointment]</div> 	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, in charge of Power Device Business (Current Position)	
		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: 16,946shares		
		<div>[Reasons for nomination as a candidate for a Director]</div> <div>Kazuhide Ino has attained an abundant knowledge and experience through the duties in technology development sections of Power device and electronic components. In addition, he has superior ability to drive Power device business strategically which is the ROHM Group’s primary focus. The Company requests continued election for a Director.</div>		

No.	Name (Date of Birth)	Profile, Experienced Positions and Duties, at the Company, and Important Duties outside the Company	
3	<p>Tetsuo Tateishi (M) (Feb. 24, 1963) [Reappointment]</p> 	<p>Jul. 2014 Jun. 2019 Sep. 2019 Jun. 2020 Jan. 2021 Apr. 2024 Apr. 2025</p>	<p>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, in charge of Research & Development, IT, Legal & Intellectual Property and LSI Business Member of the Board, Senior Corporate Officer, in charge of LSI Business and IT (Current Position)</p>
	<p>Period in office as Member of the Board of Directors at the conclusion of this general shareholders meeting: 6years Number of ROHM Shares Held: 12,209shares</p>		
	<p>[Reasons for nomination as a candidate for a Director] Tetsuo Tateishi has attained highly specialized expertise and abundant experience as a LSI developer, and he is familiar with a broad range of Semiconductor Technologies and he has superior ability to further promote the ROHM Group's digital transformation (DX) and to lead the development and execution of its IT strategy. The Company requests continued election for a Director.</p>		
4	<p>Peter Kenevan (M) (Jun. 28, 1964) [Reappointment]</p> 	<p>Jun. 1995 Sep. 1995 Jun. 2000 Jun. 2012 Apr. 2021 Jun. 2022 Mar. 2025</p>	<p>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 (Current Position) Outside Director of MonotaRO Co.,Ltd. (Current Position)</p> <p>(Significant Concurrent Positions) Outside Director of MonotaRO Co.,Ltd.</p>
	<p>Period in office as Member of the Board of Directors at the conclusion of this general shareholders meeting: 3 years Number of ROHM Shares Held: 700 shares</p>		
	<p>[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 election for an Executive Director.</p>		

No	Name (Date of Birth)	Profile, Experienced Positions and Duties, at the Company, and Important Duties outside the Company	
5	<p>Tadanobu Nagumo (M) (Feb. 12, 1947) [Reappointment] [Outside] [Independent]</p> 	<p>Apr. 1969 Jun. 1999 Jun. 2004 Jun. 2011 Jun. 2015 Mar. 2016 Mar. 2019 Jun. 2021 Mar. 2024 Apr. 2024</p>	<p>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)</p> <p>(Significant Concurrent Positions) Honorary Advisor of Yokohama Rubber Co., Ltd. Outside Director of Zeon Corporation</p>
		<p>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: 5,300 shares</p>	
		<p>[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.</p>	
6	<p>Fukuko Inoue (F) (Oct. 18, 1963) [Reappointment] [Outside] [Independent]</p> 	<p>Apr. 1987 Sep. 1996 May 2004 Jun. 2006 Sep. 2011 Jan. 2013 Jul. 2017 Apr. 2018 Jun. 2022 Jun. 2023</p>	<p>Joined UCC UESHIMA COFFEE CO., LTD. Human Resources Officer, Training Officer at Budget Personnel Bureau of Human Resources Department of Asian Development Bank Human Resources Development Manager at General Affairs and Human Resources Headquarters of Vodafone Japan Co., Ltd. Human Resources Manager of Tiffany & Co. Executive Officer of Human Resources, General Manager of Human Resources Headquarters of SAP Japan Co., Ltd. Section Chief, Human Resources Planning Division at Human Resources department of International Atomic Energy Agency Senior Human Resources Officer at Management Bureau of International Atomic Energy Agency Professor, Doshisha Business School at Doshisha University (Current Position) Outside Director of EXEDY Corporation (Current Position) Member of the Board (Current Position)</p> <p>(Significant Concurrent Positions) Professor, Doshisha Business School at Doshisha University Outside Director of EXEDY Corporation</p>
		<p>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: 200 shares</p>	
		<p>[Reasons for nomination as a candidate for a Director and Overview of an expected role as an Outside Director] Fukuko Inoue has the practical experiences of strategic human resources at global companies and an international organization. In addition, she is a university professor who has a wide range of knowledge and insight, nurtured as an academic expert in organizational development and human resource management. 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 human capital management, which is the ROHM Group's primary focus. The Company requests continued election for an Outside Director. Though she has never previously engaged in company management in any way other than serving as an outside director, the Company is certain that she will carry out her duties as an Outside Director properly for these reasons.</p>	

No.	Name (Date of Birth)	Profile, Experienced Positions and Duties, at the Company, and Important Duties outside the Company	
7	Aiko Kozaki (F) (Oct. 18, 1973) [Reappointment] [Outside] [Independent] 	Apr. 1996	Joined Nomura Asset Management Co., Ltd. (Resigned in Mar. 2000)
		Apr. 2006	NPO Social Innovation Japan
		Apr. 2007	ESG Research Center of The Japan Research Institute, Limited
		Jul. 2013	Manager at ESG Research Center of The Japan Research Institute, Limited
		Sep. 2015	Work Again Business Manager of Waris Co., Ltd.
		Nov. 2020	Strategy Development Division at Strategy Development and Management Bureau of Financial Services Agency (Resigned in Oct. 2022)
		Mar. 2023	Representative Director of stream-i Co., Ltd. (Current Position)
		Mar. 2023	Outside Director of Central Tank Terminal Co., Ltd. (Current Position)
		Jan. 2024	Manager at Investment Department of General Incorporated Foundation Japan Network for Public Interest Activities (Current Position)
		Jun. 2024	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: 1 year Number of ROHM Shares Held: 300shares			
[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 nurturing new businesses. 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.			

(Notes)

1. Tadanobu Nagumo is a candidate for the position of Outside Director of the Company. He has concluded an advisory agreement with the Company from June 2020 to June 2021 to provide advice on the management of its business, and his annual advisory fee is less than 10 million yen. He satisfies the "Independence Standards for Outside Officers" of the Company on page 17, 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/Company Auditor 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/Company Auditor.
2. Fukuko Inoue 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 17, it has been judged that she is fully independent with no risk for conflict of interest with general shareholders. The Company has designated Fukuko Inoue as an Independent Director/Company Auditor pursuant to the rules of the Tokyo Stock Exchange and reported the designation to the Exchange. If her election is approved, she will continue to serve as an Independent Director/Company Auditor.
3. 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 17, 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/Company Auditor 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/Company Auditor.
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, Peter Kenevan, Fukuko Inoue 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, Fukuko Inoue and Aiko Kozaki are approved, the Company will continue the contract with them.

6. 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.

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.

Proposal 3: Election of Four (4) Directors who are Audit and Supervisory Committee Members

The terms of office for all four (4) current Directors who are 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 Audit and Supervisory Committee Members be elected to four (4), to be judged that the effectiveness of audits will continue to be ensured in light of the current status of the Company's audit system, including cooperation with Internal Audit Department.


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 candidates for the directors who are Audit and Supervisory Committee Members are as follows:

No.	NAME		Positions and Duties at the Company	Attendance of the Board of Directors for the 67th Fiscal Year
1	Keita Nakagawa	Reappointment Outside Independent	Member of the Board, Audit and Supervisory Committee Member of the Company (Full Time)	100% (19/19)
2	Tomoyuki Ono	Reappointment Outside Independent	Member of the Board, Audit and Supervisory Committee Member of the Company	100% (19/19)
3	Koji Yamamoto	New appointment	Member of the Board	100% (19/19)
4	Takaaki Oda	New appointment Outside Independent	-	-

No.	Name (Date of Birth)	Profile, Experienced Positions and Duties, at the Company, and Important Duties outside the Company	
1	Keita Nakagawa (M) (Jan. 10, 1966) [Reappointment] [Outside] [Independent] 	Apr. 1988 Aug. 1997 Mar. 2003 Oct. 2015 Apr. 2017 Apr. 2019 Apr. 2022 Apr. 2023 Jun. 2023	Joined Daiwa Bank Co., Ltd. Singapore Branch of Daiwa Bank Co., Ltd. Employees' Union of Resona Bank, Ltd. (Until Jul. 2004) Senior Auditor at Internal Audit Department of Resona Bank, Ltd. Manager at Internal Audit Department of Resona Holdings, Inc. Corporate Officer in charge of Compliance Supervisory of Kansai Mirai Bank, Limited Managing Director of Resona Card Co., Ltd. Advisor of Resona Card Co., Ltd. Member of the Board, Audit and Supervisory Committee Member of the Company (Full Time) (Current Position)
	Period in office as Member of the Board of Directors (at the conclusion of this general shareholders meeting: 2 years 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] Keita Nakagawa will be expected to be able to utilize knowledge and insight through long-time experience at a financial institution as well as a global perspective nurtured through overseas assignments and abundant experience as the responsible for an internal audit division and the Director in charge of Compliance to coordinate with the Internal Audit Department and to strengthen audit and supervisory functions of management from an independent perspective. The Company requests continued election for an Outside Director who is an Audit and Supervisory Committee Member.		

No.	Name (Date of Birth)	Profile, Experienced Positions and Duties, at the Company, and Important Duties outside the Company	
2	<p>Tomoyuki Ono (M) (Feb. 17, 1960) [Reappointment] [Outside] [Independent]</p> 	<p>Apr. 1982 Oct. 1989 Mar. 1993 Mar. 1994 Aug. 1998 Jun. 2007 May 2021 Jul. 2022 Jun. 2023 Jun. 2023</p>	<p>Joined Sumitomo Chemical Industry Co., Ltd. (Currently Sumitomo Chemical Co., Ltd.) Eiwa Audit Corporation (Currently KPMG AZSA LLC) Registered as CPA Joined Ono Property Appraisal Office Joined Asahi Audit Corporation (Currently KPMG AZSA LLC) Partner of KPMG AZSA LLC Chairman of the Board of Partners of KPMG AZSA LLC Founded Ono Accounting Office. Chief of the Office (Current Position) Member of the Board, Audit and Supervisory Committee Member of the Company (Current Position) Outside Director of Nitta Corporation (Current Position)</p> <p>(Significant Concurrent Positions) Chief of Ono Accounting Office Outside Director of Nitta Corporation</p>
Period in office as Member of the Board of Directors (at the conclusion of this general shareholders meeting: 2 years Number of ROHM Shares Held: 400 shares			
<p>[Reasons for nomination as a candidate for a Director and Overview of an expected role as an Outside Director] Tomoyuki Ono will be expected to be able to utilize professional knowledge and experience, wide insight as a certified public accountant and practical experience at business companies, etc. to ensure transparency and integrity for decision-making of the Board of Directors and to strengthen audit and supervisory functions of management from an independent perspective. The Company requests continued election for an Outside Director who is an Audit and Supervisory Committee Member. Though never having previously engaged in company management in any way other than serving as an outside director, the Company is certain that he will carry out his duties as an Outside Director properly for these reasons.</p>			
3	<p>Koji Yamamoto (M) (Feb. 28, 1963) [New appointment]</p> 	<p>Apr. 1985 Sep. 2019 Jun. 2020 Jun. 2021 Jun. 2022 Apr. 2023 Apr. 2024 Apr. 2025</p>	<p>Joined the Company Corporate Officer, Director of LSI Production Headquarters and in charge of Development of ATP Rationalization Corporate Officer, Director of Supply Chain Management Headquarters Member of the Board, Senior Corporate Officer, Director of Supply Chain Management Headquarters, Director of Administrative Headquarters and in charge of Sustainability Member of the Board, Senior Corporate Officer, CAO (Chief Administrative Officer) and in charge of Sustainability Member of the Board, Senior Corporate Officer, CSO (Chief Sustainability Officer) Member of the Board, Senior Corporate Officer, in charge of SCM and Administration Member of the Board, Senior Corporate Officer (Current Position)</p>
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: 14,737shares			
<p>[Reasons for nomination as a candidate for a Director] Koji Yamamoto has attained an abundant knowledge and experience through the duties in development, production, Supply Chain Management (SCM) and administration sections. He will be well qualified to contribute to strengthening the Company's audit and supervisory functions, including coordination with the internal audit divisions. The Company requests election for a Director who is an Audit and Supervisory Committee Member.</p>			

No.	Name (Date of Birth)	Profile, Experienced Positions and Duties, at the Company, and Important Duties outside the Company	
4	<p>Takaaki Oda (M) (May. 31, 1962) [New appointment] [Outside] [Independent]</p> 	<p>Apr. 1988 Jan. 1995 Jun. 2011 Jun. 2014 Jun. 2016</p>	<p>Attorney at law (Member of Osaka Bar Association) Joined Miyake & Partners Partner of Miyake & Partners (Current Position) Outside Corporate Auditor of New Japan Chemical Co., Ltd. Outside Corporate Auditor of Duskin Co., Ltd. Outside Director, Audit and Supervisory Committee Member of New Japan Chemical Co., Ltd. (Current Position)</p> <p>(Significant Concurrent Positions) Partner of Miyake & Partners Outside Director, Audit and Supervisory Committee Member of New Japan Chemical Co., Ltd.</p>
	Number of ROHM Shares Held: -		
	<p>[Reasons for nomination as a candidate for a Director and Overview of an expected role as an Outside Director] Takaaki Oda will be expected to be able to utilize professional knowledge and experience, wide insight as an attorney at law to ensure transparency and integrity for decision-making of the Board of Directors and to strengthen audit and supervisory functions of management from an independent perspective. The Company requests election for an Outside Director who is an Audit and Supervisory Committee Member. Though never having previously engaged in company management in any way other than serving as an outside director/corporate auditor, the Company is certain that he will carry out his duties as an Outside Director properly for these reasons.</p>		

(Notes)

1. Koji Yamamoto is currently a Director who is not an Audit and Supervisory Committee Member and a candidate for a Director who is an Audit and Supervisory Committee Member.
2. There are no special relationships of interest between the candidates and the Company
3. Keita Nakagawa is a candidate for the position of Outside Director of the Company. He has executive experience at Resona Bank, Ltd. and its parent company, Resona Holdings, Inc., which are among the Company Group's principal lenders, until March 2019. Details are provided under "Profile, Experienced Positions and Duties, at the Company, and Important Duties outside the Company." However, more than six (6) full years have passed since he retired from those companies, and he continues to satisfy the Company's "Independence Standards for Outside Officers" on page 17 over the most recent three (3) years. Therefore, the Company has determined that he possesses the required independence and there is no risk of a conflict of interest with general shareholders. The Company has designated him as an Independent Director/Company Auditor 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/Company Auditor.
4. Tomoyuki Ono 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 17, it has been judged that he is fully independent with no risk for conflict of interest with general shareholders. The Company has designated him as an Independent Director/Company Auditor 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/Company Auditor.
5. Takaaki Oda 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 17, it has been judged that he is fully independent with no risk for conflict of interest with general shareholders. He 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/Company Auditor and report the designation to the Exchange.
6. 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 Keita Nakagawa and Tomoyuki Ono 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 their reelections are approved, the Company will continue the contract with them.

7. If Koji Yamamoto 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 as a non-executive director 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.
8. If Takaaki Oda 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.
9. 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 2 and 3〉

Board Composition after being appointed and Skill Matrix

If Proposal 2 and 3 are approved, the Board of Directors of the Company will consist of five (5) Internal Directors and six (6) Outside Directors (of whom two (2) will be female) and the share of Independent Outside Directors in the Board of Directors is 54.5%.

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		Corporate Management	ESG/ Sustainability	Global	Innovation/ Technology	HR Development	Legal/ Compliance	Finance/ Accounting	Industry Expertise
Katsumi Azuma		○	○			○			○
Kazuhide Ino		○		○	○				○
Tetsuo Tateishi				○	○		○		○
Peter Kenevan		○		○				○	○
Tadanobu Nagumo	Outside Independent	○	○	○		○			
Fukuko Inoue	Outside Independent			○		○			
Aiko Kozaki	Outside Independent		○					○	
Keita Nakagawa	Audit Outside Independent		○				○	○	
Tomoyuki Ono	Audit Outside Independent		○					○	
Koji Yamamoto	Audit		○				○		○
Takaaki Oda	Audit Outside Independent		○				○		

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

Of the unlisted shares we currently hold for other than trading purposes, 200,000 million yen consists of our participation in TOSHIBA CORPORATION's decision to go private and is non-voting preference shares invested for the purpose of helping solve problems TOSHIBA CORPORATION has.

As announced in March 2024, we continue to hold the shares for the purpose of strengthening the business tie-up with the semiconductor business TOSHIBA CORPORATION possesses.

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.

Business Report

For the period from April 1, 2024 to March 31, 2025

1. Present Status of ROHM Group

(1) Business Progress and Results

Overall Review of Results of Operations

During the fiscal year ended March 31, 2025, the global economy remained weak as a whole owing to continued risks on the back of the sluggish property market in China, increasing instability in the Middle East situation, and risks of putting pressure on the economy due to the effect of U.S. policy trends such as trade policy.

In the electronics industry, the automotive market fell into an adjustment phase in response to recent sluggish automobile production, although there was no change in the trend of an increasing number of electronic components installed per automobile along with the introduction of electronic components, the improvement of electrification, and the advancement of self-driving technology. The industrial equipment market showed no signs of recovery as inventory adjustment from the previous year was prolonged. The consumer product market remained strong, centering on large household appliances. The communication equipment market and the computer and storage market showed signs of recovery, centering on smartphones, and personal computers and peripherals, respectively.

In this business environment, the ROHM Group proceeded with structural reforms announced in November of last year. In the fiscal year under review, the Group carried out workforce reductions due to voluntary retirement in addition to withdrawal from the materials business (Si wafer business). For power devices including SiC, the Group kept its capital spending to a bare minimum in response to a recent slowdown in the EV market.

In terms of production, we actively push forward the reduction of finished goods and work-in-process inventory through production adjustments throughout the year and also streamlined raw materials inventory.

Under these circumstances, consolidated net sales for the fiscal year ended March 31, 2025 decreased 4.1% year on year to 448,466 million yen due to a substantial decline in revenue in the industrial equipment market and a sales decline in the automotive market. Operating loss was 40,061 million yen (operating income of 43,327 million yen for the previous fiscal year) due to a decline in sales, lower capacity utilization resulting from production adjustment, and an increase in fixed costs for production capacity enhancement for SiC power devices and for support for 8-inch design.

Ordinary loss was 29,698 million yen (ordinary income of 69,200 million yen for the previous fiscal year) although we recorded an interest and dividend income.

Net loss attributable to owners of parent was 50,065 million yen (net income attributable to owners of parent of 53,965 million yen for the previous fiscal year) due to heavy impairment losses on non-current assets and recording of extra retirement payments resulting from structural reforms.

And with regard to an important business performance indicator in ROHM Group, EBITDA (*) for the consolidated fiscal year ended March 31, 2025 was 43,357 million yen (a decrease of 62.4% 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 calculate it by simply taking Operating income and adding Depreciation and Amortization.

Consolidated Net Sales : **4,484** One Hundred Million yen ($\triangle 4.1\%$)



Operating income : $\triangle 400$ One Hundred Million yen (-%)



Ordinary income : $\triangle 296$ One Hundred Million yen (-%)



Net income : $\triangle 500$ One Hundred Million yen (-%)

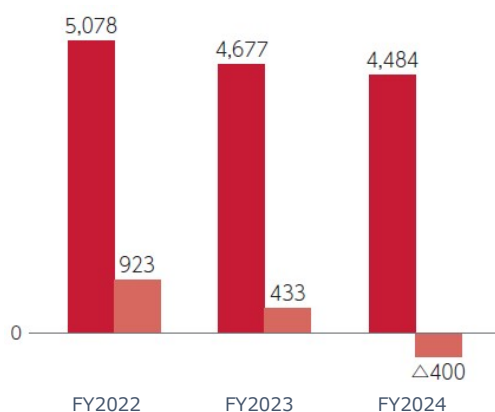


Performance Trend

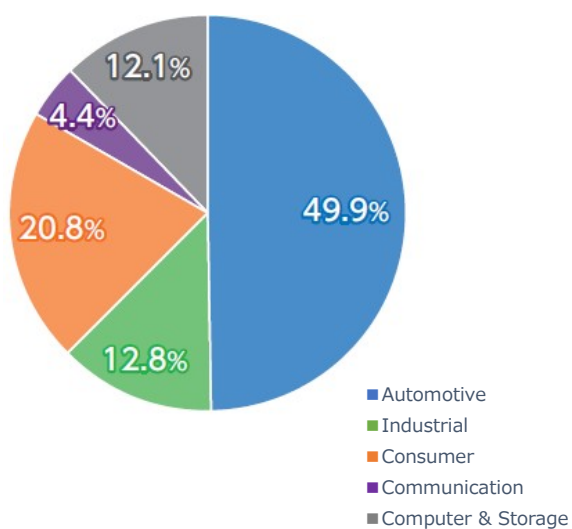
(Unit: One Hundred Million yen)

■ Net Sales

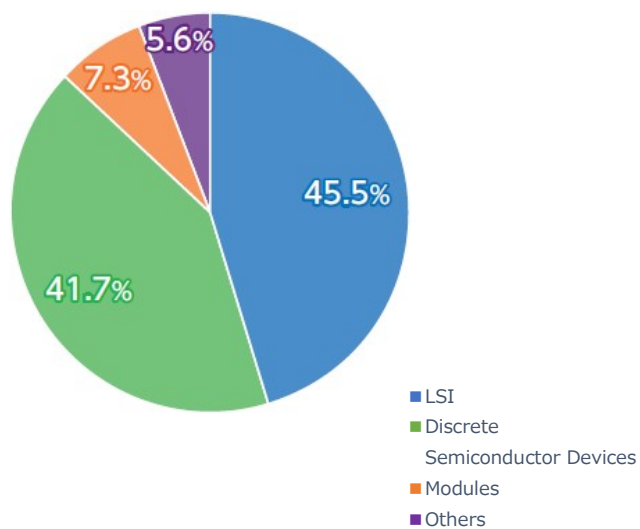
■ Operating Income



Net Sales Composition Ratio by Applications



Net Sales Composition Ratio by Segments



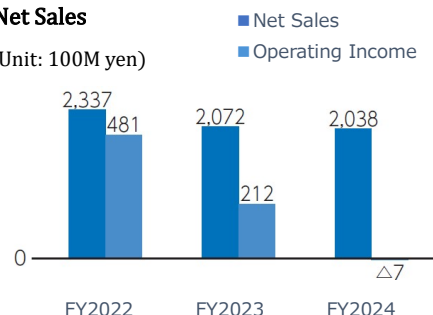
Overview of performance in each segment

<LSI>

By market, in the consumer product market, sales of motor drivers for energy-saving air conditioners remained brisk. In the computer and storage market, sales of motor driver ICs and power ICs for SSDs and PC-related products and fan motor driver ICs remained on a recovery trend, mainly in the server market. In the automotive market, sales of high-value-added products such as for ADAS grew, but products for electric vehicles (EVs) entered an adjustment phase, resulting in a decline in revenue as a whole. In the industrial equipment and communication equipment markets, we continued to face tough conditions as in the previous fiscal year.

Net Sales

(Unit: 100M yen)

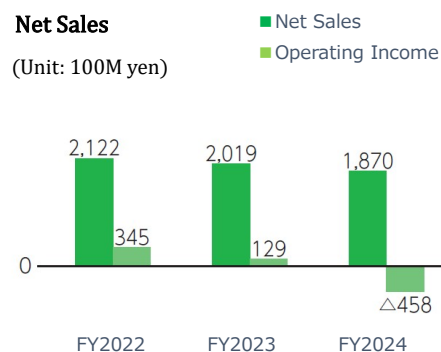


<Discrete semiconductor devices>

By business segment, sales of power devices for the automotive market were lower in growth than expected due to a recent slump in demand, mainly for EVs, despite an increase in sales of SiC devices. Sales of power devices for the industrial equipment market declined due to a slowdown in the energy market and lower capital spending. As for general-purpose devices, sales of products for the automotive market were generally weak, and sales of products for FA in the industrial equipment market declined sharply. Sales of light-emitting diodes were sluggish, mainly for the industrial equipment market, but sales of laser diodes grew for the computer and storage market and the industrial equipment market.

Net Sales

(Unit: 100M yen)

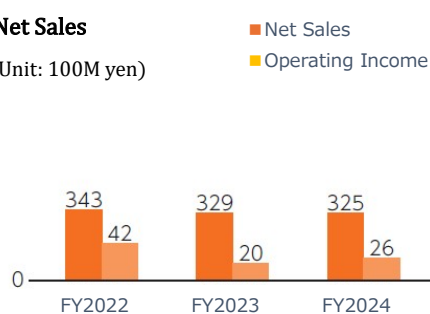


<Modules>

By business segment, sales of printheads for business machines declined, which was, however, offset by an increase in sales of printheads for payment terminal devices. As for optical modules, sales of sensor modules for smartphones increased, but sales of other products generally declined.

Net Sales

(Unit: 100M yen)

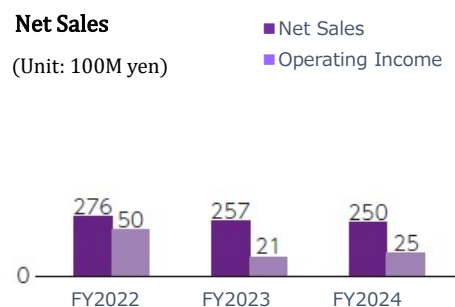


<Others>

By business segment, regarding resistors, sales of high-reliability resistors such as high-power resistors and shunt resistors for the industrial equipment market and the consumer product market performed well, but sales of general-purpose resistors declined, mainly for the automotive market.

Net Sales

(Unit: 100M yen)



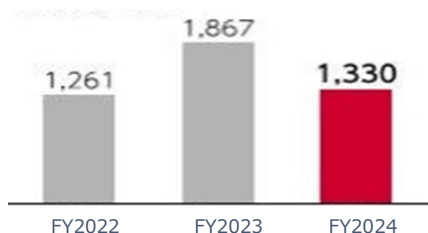
(2) Capital Expenditures

In the fiscal year ended March 31, 2025, the Group invested 133,017 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	14,660	million yen
Discrete Semiconductor Devices	111,255	million yen
Modules	1,178	million yen
Others	1,298	million yen
Sales and Administrative Expenses Division	4,624	million yen

Capital Expenditure

(Unit: One Hundred Million yen)



(3) Financing

For the fiscal year ended March 31, 2025, we raised funds of 300 billion yen in total by issuing 100 billion yen of Euro-Yen denominated convertible bonds with share options subject to call due 2029, 100 billion yen of Euro-Yen denominated convertible bonds with share options subject to call due 2031, and procuring 100 billion yen as a long-term loan from financial institutions.

In addition to the fundraising above, we repaid short-term borrowings of 200 billion yen and liquidated and retired 40 billion yen of Euro-Yen denominated convertible bonds with share options subject to call due 2024.

(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.

Under the basic policy above, the ROHM Group formulated the medium-term management plan "MOVING FORWARD to 2025" for five years from FY2021 to FY2025 and is working on the realization of growth in the in-vehicle and overseas markets and the establishment of foundations for further growth. Initially, we performed well, supported by a boom in the entire semiconductor market, and in the second year, we raised the financial target for the final year. In FY2023, the third year, and subsequent fiscal years, however, the market environment deteriorated more than expected, leading to underperformance. First, we consider that rebuilding the business structure so that it is capable of creating profits in any market environment is the top priority, and have worked on measures for profitability improvement without delay since the third quarter of FY2024.

Currently, we are formulating a new management plan for building a more solid management foundation, including measures for profitability improvement. In addition, we will be committed to realizing management that is conscious of the cost of capital and the stock price in order to improve corporate value.

〈For Your Reference〉

Initiatives for Profitability Improvement

For earnings recovery, we have worked on measures for profitability improvement such as reorganization of manufacturing bases and optimization of personnel since the third quarter of FY2024. We will continue to proceed with radical structural reforms to build business foundations capable of creating stable profits in any business environment.

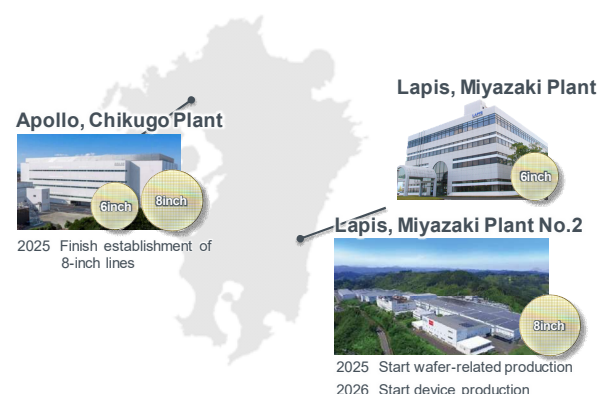
Profitability improvement outside of sales growth			Contribution to profit improvement vs FY24 (¥billion)	
			FY25	FY28
 Reorganization of manufacturing sites Partial shift from IDM	▶ Fixed cost reduction	Consolidation of manufacturing lines and sites	1.0	>10.0
 Reduction of capital expenditures	▶ Depreciation reduction	Reviewed SiC investment plan and changed accounting method to conform to the business environment	20.0	
 Optimization of the number of personnel	▶ Labor cost	Implemented voluntary retirement in March 2025	2.0	
 Price optimization	▶ Gross profit increase	Inflation cost price passed on to price, unprofitable products replaced with new products	4.0	
Total			27.0	>36.0

Progress of the SiC Business

Along with slower growth of the EV market, there is currently concern over slowing demand for SiC power semiconductors, but in the medium- and long-term, the market is expected with certainty to expand toward realization of a carbon-neutral society. As for SiC for main-engine inverters of EVs, which are at the core of this trend, there has been a steady increase in the number of projects adopting it.

To prepare for rapid market growth in the future, we are working on the improvement of productivity by support for 8-inch, the enhancement of device performance, and the promotion of modularization in order to improve competitiveness in the SiC business. By re-strengthening the business foundation for SiC, we will aim to win in international competition in the future and capture the top 30% share in the entire SiC market.

Promote conversion into 8-inch design



Production Cooperation with Toshiba Electronic Devices & Storage Corporation

Recognized as the Plan on Initiatives for Securing Stable Supply of Semiconductors by the Ministry of Economy, Trade and Industry, cooperation in production of power semiconductors between ROHM and Toshiba Electronic Devices & Storage Corporation has been progressing smoothly since 2024, with discussions progressing.

The ROHM Group takes charge of production of power semiconductors at Miyazaki Plant No.2 of LAPIS Semiconductor Co., Ltd. The construction of plant facilities such as clean rooms was completed, and at the end of 2024, operations for trial manufacture related to SiC wafers were started.

Toshiba Electronic Devices & Storage Corporation, to which we entrust the manufacturing of Si power semiconductors, completed the construction of a new plant in Ishikawa Prefecture in May 2024.

We will continue to deepen cooperation and increase investment efficiency while pursuing production cooperation where both companies can play complementary roles.

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

Item	Mar-2022	Mar-2023	Mar-2024	(Current period) Mar-2025
Net Sales	452,124	507,882	467,780	448,466
Ordinary Income (△loss)	82,551	109,530	69,200	△29,698
Net Income Attributable to Owners of the Parent (△loss)	66,827	80,375	53,965	△50,065
Net Income per Share (△loss) (yen)	170.15	204.66	138.81	△129.78
Total Assets	1,029,132	1,123,283	1,481,274	1,440,765
Equity	840,353	915,465	968,102	889,655

(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, 2022.

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

Item	Mar-2022	Mar-2023	Mar-2024	(Current Period) Mar-2025
Net Sales	384,181	434,951	385,581	384,039
Ordinary Income (△loss)	62,429	72,721	17,437	△19,742
Net Income (△loss)	53,236	53,019	11,305	△9,655
Net Income per Share (△loss) (yen)	135.62	135.06	29.08	△25.02
Total Assets	637,391	673,676	938,158	1,028,868
Equity	488,233	515,374	486,116	444,670

(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, 2022.

(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, 2025)

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, 2025)

Name		Location
ROHM CO., LTD. *1	Head Office/Factory Shiga Factory Kyoto Technology Center Yokohama Technology Center Miyazaki Design Center Kyoto Business Center Tokyo Business Center Yokohama Business Center Nagoya Business Center	Kyoto Shiga Kyoto Kanagawa Miyazaki Kyoto Tokyo Kanagawa Aichi
Manufacturing	ROHM HAMAMATSU CO., LTD. ROHM WAKO CO., LTD. *2 ROHM APOLLO CO., LTD. ROHM MECHATECH CO., LTD. LAPIS SEMICONDUCTOR CO., LTD. ROHM KOREA CORPORATION ROHM ELECTRONICS PHILIPPINES, INC. ROHM INTEGRATED SYSTEMS (THAILAND) CO., LTD. ROHM SEMICONDUCTOR (CHINA) CO., LTD. ROHM ELECTRONICS DALIAN CO., LTD. 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, 2024, ROHM CO., LTD. merged with LAPIS TECHNOLOGY CO., LTD. which was our manufacturing subsidiary.

2. On June 14, 2024, ROHM WAKO CO., LTD. merged with ROHM LOGISTEC CO., LTD. which was our logistics subsidiary.

(8) Employees

(As of March 31, 2025)

Segment Name	Number of Employees	Change from the Previous Fiscal Year	Average Service Years
LSI	22,608	decrease by 711 employees	12.9 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, 2025)

Company Name	Capital	Voting Right Ratio by ROHM	Main Business
ROHM HAMAMATSU CO., LTD.	Million yen 10,000	100.0%	Manufacture of electronic components
ROHM APOLLO CO., LTD.	Million yen 450	100.0	Manufacture of electronic components
LAPIS SEMICONDUCTOR CO., LTD.	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. On April 1, 2024, ROHM CO., LTD. merged with LAPIS TECHNOLOGY CO., LTD. which was our manufacturing subsidiary.

(10) Summary of Main Lenders

(As of March 31, 2025)

Company Name	Loan Amount (million yen)
The Bank of Kyoto, Ltd.	70,000
Resona Bank, Limited	60,000
MUFG Bank, Ltd.	30,000
Sumitomo Mitsui Banking Corporation	30,000
Mizuho Bank, Ltd.	10,000

2. Status of Shares (As of March 31, 2025)

(1) Total Number of Shares Authorized to be Issued	1,200,000,000
(2) Total Number of Shares Issued	403,760,000
	(Including 17,769,970 shares of treasury stock)
(3) Total Number of Shareholders	107,900

(4) Major Shareholders (Top 10 Shareholders)

(As of March 31,

2025)

Name	Number of Shares Held (Thousands of shares)	Ownership
The Master Trust Bank of Japan, Ltd. (Trust account)	56,017	14.51%
Rohm Music Foundation	41,540	10.76-
Custody Bank of Japan, Ltd. (Trust account)	23,064	5.97-
STATE STREET BANK AND TRUST COMPANY 505301	14,541	3.76-
STATE STREET BANK AND TRUST COMPANY 505001	12,951	3.35-
The Bank of Kyoto, Ltd.	10,427	2.70-
NORTHERN TRUST GLOBAL SERVICES SE, LUXEMBOURG RE LUDU RE: UCITS CLIENTS 15. 315 PCT NON TREATY ACCOUNT	9,830	2.54-
JP MORGAN CHASE BANK 380684	6,805	1.76-
STATE STREET BANK AND TRUST COMPANY 510312	5,273	1.36-
THE BANK OF NEW YORK, TREATY JASDEC ACCOUNT	5,125	1.32-

- (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. 17,769 thousand shares of treasury stock are excluded from the above calculation. Number of treasury stock does not include 10 thousand shares hold 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, 2025.

	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 28,948	6

(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, 2025)

Position	Name	Positions at the Company and Important Duties outside the Company
* President, Chief Executive Officer	Isao Matsumoto	
Member of the Board, Senior Managing Executive Officer	Katsumi Azuma	In charge of Quality, Production, General Purpose Device Business and Module Business ROHM Apollo Co., Ltd., President
Member of the Board, Managing Executive Officer	Kazuhide Ino	In charge of Power Device Business
Member of the Board, Senior Corporate Officer	Tetsuo Tateishi	In charge of Research & Development, IT, Legal & Intellectual Property and LSI Business
Member of the Board, Senior Corporate Officer	Koji Yamamoto	In charge of SCM and Administration
Member of the Board, Senior Corporate Officer	Tetsuo Aoki	In charge of Sales and Marketing
Member of the Board	Tadanobu Nagumo	Honorary Advisor of Yokohama Rubber Co., Ltd. Outside Director of Zeon Corporation
Member of the Board	Peter Kenevan	Outside Director of MonotaRO Co.,Ltd.
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)	Masahiko Yamazaki	
Member of the Board, Audit and Supervisory Committee Member (Full-Time)	Keita Nakagawa	
Member of the Board, Audit and Supervisory Committee Member	Hidero Chimori	Partner of Miyake & Partners (Attorney at Law) Outside Auditor of Oji Holdings Corporation
Member of the Board, Audit and Supervisory Committee Member	Tomoyuki Ono	Ono Accounting Office, Chief of the Office (CPA) Outside Director of NITTA Corporation

(Notes) 1. * Representative Director:

2. Tadanobu Nagumo, Peter Kenevan, Fukuko Inoue, Aiko Kozaki, Keita Nakagawa, Hidero Chimori and Tomoyuki Ono are Outside Directors as provided in Article 2, Item 15, of the Companies Act.
3. The Company has designated Tadanobu Nagumo, Peter Kenevan, Fukuko Inoue, Aiko Kozaki, Keita Nakagawa, Hidero Chimori and Tomoyuki Ono 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. Masahiko Yamazaki 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
Tetsuo Aoki and Aiko Kozaki were newly elected and appointed as Members of the Board at the 66th Ordinary General Shareholders Meeting of June 26, 2024.
 - (2) Retirement
Kuniko Muramatsu retired from the position of Member of the Board as of the closing of the 66th Ordinary General Shareholders Meeting of June 26, 2024.
Isao Matsumoto resigned the Representative Director and President, Chief Executive Officer as of March 31, 2025.
 - (3) Changes in important duties outside the Company
 - 1) Katsumi Azuma resigned the President of ROHM Apollo Co., Ltd. as of March 31, 2025.
 - 2) Peter Kenevan resigned VP, Head of Japan of PayPal Pte. Ltd. . as of December 31, 2024.
 - 3) Peter Kenevan was appointed as the Outside Director of MonotaRO Co.,Ltd as of April 1, 2025.
8. Katsumi Azuma was appointed as the Representative Director and President, Chief Executive Officer as of April 1, 2025.

(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.

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)	325	263	6	55	11
(Outside Directors)	(55)	(55)	(-)	(-)	(5)
Directors (Audit and Supervisory Committee Members)	84	84	-	-	4
(Outside Directors)	(54)	(54)	(-)	(-)	(3)
Total	409	348	6	55	15
(Outside Directors)	(109)	(109)	(-)	(-)	(8)

(Notes) 1. Directors' remunerations do not include the amount paid as salary for employees to those Directors who are also employees.

2. Performance-linked compensation includes monetary compensation such as performance-based compensation, as well as non-monetary compensation (PSRSU) in the form of monetary compensation to be paid to directors who retire during the performance evaluation period in accordance with the "Performance-based Restricted Stock Compensation Rules."

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 448,466 million yen, and consolidated operating loss for this fiscal year was 40,061 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 :18/19 The Officer Nomination Council :14/14 The Director Remuneration Council :5/5	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 Director 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 Director. Furthermore, as a chairperson of both the Officer Nomination Council and the Director Remuneration Council, 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.
Peter Kenevan Member of the Board	The Board of Directors :19/19 The Officer Nomination Council :11/11 The Director Remuneration Council :3/3	He will be expected to be able to utilize abundant knowledge and experience acquired in work at a consulting firm and a company that operates globally to strengthen supervisory functions of management. He has lived up to the Company's expectations, aggressively expressing his opinions at the Board of Director and making advice and recommendations 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 June 2024, 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.
Fukuko Inoue Member of the Board	The Board of Directors :19/19 The Officer Nomination Council :11/11 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. She has lived up to the Company's expectations, aggressively expressing her opinions at the Board of Director and making advice and recommendations 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 June 2024, she 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.
Aiko Kozaki Member of the Board	The Board of Directors :13/14	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. She has lived up to the Company's expectations, aggressively expressing her opinions at the Board of Director since her appointment in June 2024, and giving advice and recommendations, which contribute to sustainability management, about the Company's management and business execution from an independent standpoint.

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 :19/19	He will be expected to be able to utilize knowledge and insight through long-time experience at a financial institution and abundant experience as the responsible for an internal audit division and the Director in charge of Compliance of the Company to strengthen audit and supervisory functions of management.
	The Audit and Supervisory Committee :16/16	He has lived up to the Company's expectations, aggressively expressing his opinions at the Board of Director and making advice and recommendations about the Company's management and business execution from an independent standpoint.
	The Officer Nomination Council :14/14	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.
	The Director Remuneration Council :5/5	Furthermore, as a member of both the Officer Nomination Council and the Director Remuneration Council, 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.
Hidero Chimori Member of the Board, Audit and Supervisory Committee Member	The Board of Directors :18/19	He will be expected to be able to utilize professional knowledge and experience, wide insight as an attorney-at-law to ensuring the transparency and integrity for decision-making of the Board of Directors and to strengthen audit and supervisory functions of management.
	The Audit and Supervisory Committee :16/16	He has lived up to the Company's expectations, aggressively expressing his opinions at the Board of Director and making advice and recommendations about the Company's management to strengthen corporate governance from an independent standpoint.
	The Officer Nomination Council :3/3	Furthermore, as a member of both the Officer Nomination Council and the Director Remuneration Council until retirement in June 2024, 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.
	The Director Remuneration Council :2/2	
Tomoyuki Ono Member of the Board, Audit and Supervisory Committee Member	The Board of Directors :19/19	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.
	The Audit and Supervisory Committee :16/16	He has lived up to the Company's expectations, aggressively expressing his opinions at the Board of Director 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.

4. Independent Auditor

(1) Name of the Independent Auditor

Deloitte Touche Tohmatsu LLC

(2) Remuneration

	Remuneration
Remuneration for the Independent Auditor for the 67th Fiscal Year	112 million yen
Total Remuneration for the Independent Auditor to be Paid by the Company and Its Subsidiaries	164 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) Non-audit services

The Company pays Deloitte Touche Tohmatsu LLC for the preparation of English comfort letters in connection with the issuance of corporate bonds.

(4) 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 in the event of a Director's misconduct.
- 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 Risk Management Office should be established in the Department of General Affairs. 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 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 Compliance Committee should be organized 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.
 - (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 Inside Directors who are well-versed in affairs at the ROHM Group and 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.

(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.
- ROHM Group regularly holds the Compliance Committee 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 from the top concerning the compliance 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.
- Established the Declaration of Health & Productivity Management, 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, to minimize the impact of increasing geopolitical risks on the ROHM Group, ROHM Group has established the office for Economic Security which is capable of early grasp relevant information, 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 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, 2025

(Millions of yen)

Accounts	Amount	Accounts	Amount
(Assets)		(Liabilities)	
Current assets	561,245	Current liabilities	219,623
Cash and deposits	196,602	Notes and accounts payable—trade	19,534
Notes and accounts receivable—trade	77,285	Electronically recorded obligations—operating	3,270
Electronically recorded monetary claims—operating	3,344	Accounts payable—other	63,602
Securities	52,000	Income taxes payable	2,235
Merchandise and finished products	43,083	Short-term borrowings	100,000
Work in process	88,500	Other	30,980
Raw materials and supplies	71,874	Non-current liabilities	331,487
Income taxes receivable	3,534	Bonds payable	200,000
Other	25,071	Long-term borrowings	100,000
Allowance for doubtful accounts	(52)	Deferred tax liabilities	15,996
		Retirement benefit liability	12,790
		Other	2,699
Non-current assets	879,520	Total liabilities	551,110
Property, plant and equipment	491,305	(Equity)	
Buildings and structures	174,289	Shareholders' equity	815,924
Machinery, equipment, and vehicles	152,451	Share capital	86,969
Furniture and fixtures	9,565	Capital surplus	102,403
Land	71,655	Retained earnings	667,387
Construction in progress	78,498	Treasury shares	(40,836)
Other	4,844		
Intangible assets	6,369	Accumulated other comprehensive income	73,108
Other	6,369	Valuation difference on available-for-sale securities	21,618
Investments and other assets	381,846	Foreign currency translation adjustment	51,424
Investment securities	351,511	Remeasurements of defined benefit plans	65
Retirement benefit asset	4,443		
Deferred tax assets	12,557	Noncontrolling interests	621
Other	13,402		
Allowance for doubtful accounts	(69)	Total equity	889,655
		Total liabilities and equity	1,440,765
Total assets	1,440,765		

(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, 2024 to March 31, 2025

(Millions of yen)

Accounts	Amount	
Net sales		448,466
Cost of sales		374,203
Gross profit		74,263
Selling, general and administrative expenses		114,324
Operating loss		(40,061)
Non-operating income		
Interest income	7,935	
Dividend income	2,155	
Foreign exchange gains	226	
Other	2,913	13,231
Non-operating expenses		
Interest expenses	1,040	
Loss on investments in investment partnerships	63	
Penalty	1,177	
Other	587	2,868
Ordinary loss		(29,698)
Extraordinary income		
Gain on sale of non-current assets	541	
Gain on sale of investment securities	6,415	
Subsidy income	7,257	14,214
Extraordinary losses		
Loss on sale and disposal of non-current assets	543	
Loss on reduction of non-current assets	7,257	
Impairment losses	30,367	
Loss on disaster	535	
Loss on valuation of investment securities	371	
Extra retirement payments	2,172	41,247
Loss before income taxes		(56,731)
Income taxes—current	5,999	
Income taxes—deferred	(12,691)	(6,691)
Net loss		(50,040)
Net income attributable to noncontrolling interests		24
Net loss attributable to owners of the parent		(50,065)

(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, 2024 to March 31, 2025

(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 (Loss)
Balance at the beginning of the year	86,969	102,433	755,652	(59,857)	885,199	32,868	50,586	(1,182)	82,272
Changes in the year									
Dividends			(19,298)		(19,298)				
Net loss attributable to owners of the parent			(50,065)		(50,065)				
Purchase of treasury shares				(1)	(1)				
Disposal of treasury shares		(3)		94	90				
Cancellation of treasury shares		(18,927)		18,927	-				
Transfer from retained earnings to capital surplus		18,901	(18,901)		-				
Net changes in items other than shareholders' equity						(11,249)	838	1,248	(9,163)
Total changes in the year	-	(30)	(88,265)	19,020	(69,275)	(11,249)	838	1,248	(9,163)
Balance at the end of the year	86,969	102,403	667,387	(40,836)	815,924	21,618	51,424	65	73,108

	Non controlling Interests	Total Equity
Balance at the beginning of the year	630	968,102
Changes in the year		
Dividends		(19,298)
Net loss attributable to owners of the parent		(50,065)
Purchase of treasury shares		(1)
Disposal of treasury shares		90
Cancellation of treasury shares		-
Transfer from retained earnings to capital surplus		-
Net changes in items other than shareholders' equity	(8)	(9,172)
Total changes in the year	(8)	(78,447)
Balance at the end of the year	621	889,655

(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 34

(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 4 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 principally by the declining-balance method, while the straight-line method is applied to buildings (excluding building improvements) acquired by ROHM Co., Ltd (the "Company") and its domestic subsidiaries on or after April 1, 1998.

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, 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.

(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, 2025.

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, 2025.

Actuarial gains and losses arising in the current year are amortized on a straight-line basis, commencing in the following 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 Estimates

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

(1) Carrying amount on the consolidated financial statements of the fiscal year ended March 31, 2025

Property, plant and equipment 491,305 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 recoverable amount 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 undiscounted future cash flows used in the determination 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 will not estimate any growth after the final year covered in the business plan due to future uncertainty. The Group assumes that cash flow for the final year of the business plan continues for the rest of the estimation period.

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 of impairment loss being recognized in the future.

2. Valuation of Deferred Tax Assets

(1) Amount reported in the consolidated financial statements for the fiscal year ended March 31, 2025

Deferred tax assets 12,557 million yen

Deferred tax liabilities 15,996 million yen

(2) Information on 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 Accounting Changes

(Application of the Accounting Standard for Income Taxes)

The Accounting Standard for Income Taxes (ASBJ Statement No. 27, October 28, 2022; hereinafter "2022 Revised Accounting Standard") has been applied since the beginning of the current fiscal year.

As for the revision for classification of income taxes (taxation on other comprehensive income), we follow the transitional treatment set forth in the proviso of Paragraph 20-3 of the 2022 Revised Accounting Standard and the transitional treatment set forth in the proviso of Paragraph 65-2 (2) of the Guidance on Accounting Standard for Tax Effect Accounting (ASBJ Guidance No. 28, October 28, 2022; hereinafter "2022 Revised Guidance on Accounting Standard"). This accounting change has no effect on the consolidated financial statements.

As for the revision related to review of treatment in consolidated financial statements in the case where gains or losses on the intercompany sale of shares of subsidiaries are deferred for tax purposes, the 2022 Revised Guidance on Accounting Standard has been applied since the beginning of the current fiscal year.

Notes to Consolidated Balance Sheet

1. Accumulated Depreciation of Property, Plant and Equipment

1,051,266 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 17,358 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	5,291
Machinery, equipment, and vehicles	12,163
Furniture and fixtures	7
Land	377

3. Guarantees

The Group guarantee employees' loans from banks as follows:

Employees (housing loans)	3 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 two consolidated subsidiaries maintain overdraft contracts with seven 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	220,432
Balance of actual loans	100,000
Variance	120,432

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, 2025.

Use of Asset	Location	Account	Amount (Millions of yen)
Assets held for use	Japan	Machinery, equipment, and vehicles	654
		Construction in progress	122
		Furniture and fixtures, etc.	28
	China Malaysia	Machinery, equipment, and vehicles	1,103
		Furniture and fixtures, etc.	154
		Construction in progress	6
Idle assets	Japan	Machinery, equipment, and vehicles	14,514
		Construction in progress	6,238
		Buildings and structures and others	942
		Land	295
		Furniture and fixtures, etc.	229
	Philippines and others	Construction in progress	5,610
		Machinery, equipment, and vehicles	371
		Furniture and fixtures, etc.	84
		Buildings and structures and others	9
Total			30,367

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)

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.

We measured the recoverable amount based on value in use.

(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, 2025

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 26, 2024	Common shares	9,649 million yen	25.00 yen	March 31, 2024	June 27, 2024
Meeting of the Board of Directors held on November 7, 2024	Common shares	9,649 million yen	25.00 yen	September 30, 2024	December 6, 2024

(2) Dividends for the fiscal year ended March 31, 2025, 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 25, 2025	Common shares	9,649 million yen	Retained earnings	25.00 yen	March 31, 2025	June 26, 2025

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 the underwriting of non-voting preferred stock issued by TBJ Holdings, Inc.

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, 2025, 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	50,234	50,234	-
Stock of associated company	-	-	-
Bonds	200,000	189,930	(10,070)
Long-term borrowings	100,000	95,109	(4,890)
Derivative transactions	-	-	-

(Notes)

1. Unmarketable Stocks and other Securities

(Millions of yen)

Category	Carrying Amount
Unlisted stocks	200,626
Rights under limited partnership agreements for investment	101,262
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	196,602	-	-	-
Notes and accounts receivable-trade	77,285	-	-	-
Electronically recorded monetary claims—operating	3,344	-	-	-
Securities and investment securities				
Available-for-sale securities with contractual maturities (corporate bonds)	2,000	-	-	-
Available-for-sale securities with contractual maturities (other)	50,000	-	-	-
Income taxes receivable	3,534	-	-	-
Total	332,767	-	-	-

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	43,424	-	-	43,424
Bonds	-	2,000	-	2,000
Others	-	4,809	-	4,809
Derivative transactions	-	-	-	-

(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
Securities and investment securities				
Stock of associated company	-	-	-	-
Bonds	-	189,930	-	189,930
Long-term borrowings	-	95,109	-	95,109

(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.

Derivative transactions

The fair values of foreign currency forward contracts are measured by using discounted present value techniques considering observable inputs such as interest rates and foreign currency exchange rate and 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	72,110	49,439	6,042	127,593	3,795	131,388
Asia	115,237	105,801	22,217	243,256	12,445	255,701
Americas	9,976	9,918	1,366	21,261	5,378	26,640
Europe	6,509	21,891	2,930	31,331	3,403	34,735
Revenues from contracts with customers	203,833	187,052	32,557	423,443	25,023	448,466
Other revenues	-	-	-	-	-	-
Sales to external customers	203,833	187,052	32,557	423,443	25,023	448,466

* "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, 2025**(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, 2025 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, 2025.

(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	2,303.25 yen
Net loss per share	(129.78) yen

Non-consolidated Balance Sheet

As of March 31, 2025

(Millions of yen)

Accounts	Amount	Accounts	Amount
(Assets)		(Liabilities)	
Current assets	259,011	Current liabilities	278,977
Cash and deposits	34,228	Accounts payable—trade	85,391
Accounts receivable—trade	59,691	Electronically recorded obligation—operating	5,315
Electronically recorded monetary claims—operating	3,152	Accounts payable—other	19,621
Securities	52,000	Accrued expenses	8,445
Merchandise and finished products	24,139	Deposits received	784
Work in process	15,772	Short-term borrowings	158,873
Raw materials and supplies	22,983	Other	544
Prepaid expenses	956		
Short-term loans receivable	3,834		
Accounts receivable—other	36,424	Non-current liabilities	305,220
Income taxes receivable	1,528	Long-term borrowings	100,000
Other	4,299	Bonds payable	200,000
Allowance for doubtful accounts	(2)	Long-term payable-other	243
		Provision for retirement benefits	4,896
		Provision for share-based remuneration	65
		Asset retirement obligations	14
Non-current assets	769,856		
Property, plant and equipment	100,814	Total liabilities	584,197
Buildings	26,815		
Structures	520	(Equity)	
Machinery and equipment	19,014	Shareholders' equity	424,374
Vehicles	17	Share capital	86,969
Furniture and fixtures	1,305	Capital surplus	97,253
Land	44,803	Additional paid-in capital	97,253
Construction in progress	8,337	Retained earnings	280,988
Intangible assets	4,547	Legal reserve	2,464
Patents	356	Other retained earnings	278,523
Software	4,103	Reserve for research and development	1,500
Other	87	Other reserve	243,500
Investments and other assets	664,494	Retained earnings carried forward	33,523
Investment securities	347,594	Treasury shares	(40,836)
Investment in subsidiaries and associated companies	122,165		
Long-term loans receivable	174,706	Valuation and translation adjustments	20,296
Long-term prepaid expenses	4,934	Valuation difference on available-for-sale securities	20,296
Prepaid pension cost	2,387		
Deferred tax assets	9,553		
Other	3,153		
Allowance for doubtful accounts	(0)		
		Total equity	444,670
Total assets	1,028,868	Total liabilities and equity	1,028,868

(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, 2024 to March 31, 2025

(Millions of yen)

Accounts	Amount	
Net sales		384,039
Cost of sales		352,565
Gross profit		31,473
Selling, general and administrative expenses		76,848
Operating loss		(45,374)
Non-operating income		
Interest and dividend income	19,545	
Foreign exchange gains	1,169	
Technical advisory fees	4,000	
Management advisory fees	639	
Commission fees	98	
Other	2,147	27,600
Non-operating expenses		
Interest expenses	1,116	
Penalty	579	
Bond issuance costs	134	
Other	138	1,968
Ordinary loss		(19,742)
Extraordinary income		
Gain on sale of non-current assets	364	
Gain on sales of securities	628	
Gain on sales of investment securities	5,786	
Gain on merger of subsidiaries	3,329	10,109
Extraordinary losses		
Loss on sale and disposal of non-current assets	200	
Impairment losses	6,568	
Loss on valuation of investment securities	371	
Extra retirement payments	2,172	9,312
Loss before income taxes		(18,946)
Income taxes—current	533	
Income taxes—deferred	(9,824)	(9,290)
Net Loss		(9,655)

(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, 2024 to March 31, 2025

(Millions of yen)

	Shareholders' Equity										
	Share capital	Capital Surplus			Retained Earnings					Treasury shares	Total Shareholders' Equity
		Additional Paid-in Capital	Other Capital Surplus	Total Capital Surplus	Legal Reserve	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	30	97,283	2,464	1,500	243,500	81,379	328,843	(59,857)	453,239
Changes in the year											
Dividends								(19,298)	(19,298)		(19,298)
Net income								(9,655)	(9,655)		(9,655)
Purchase of treasury shares										(1)	(1)
Disposal of treasury shares			(3)	(3)						94	90
Cancellation of treasury shares			(18,927)	(18,927)						18,927	-
Transfer from retained earnings to capital surplus			18,901	18,901				(18,901)	(18,901)		-
Net changes in items other than shareholders' equity											
Total changes in the year	-	-	(30)	(30)	-	-	-	(47,855)	(47,855)	19,020	(28,865)
Balance at the end of the year	86,969	97,253	-	97,253	2,464	1,500	243,500	33,523	280,988	(40,836)	424,374

	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	32,876	32,876	486,116
Changes in the year			
Dividends			(19,298)
Net income			(9,655)
Purchase of treasury shares			(1)
Disposal of treasury shares			90
Cancellation of treasury shares			-
Transfer from retained earnings to capital surplus			-
Net changes in items other than shareholders' equity	(12,580)	(12,580)	(12,580)
Total changes in the year	(12,580)	(12,580)	(41,446)
Balance at the end of the year	20,296	20,296	444,670

(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 declining-balance method, while the straight-line method is applied to buildings (excluding building improvements) acquired on and after April 1, 1998.

The estimated useful life of buildings is mainly 3 to 50 years and that of machinery and equipment 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, 2025.

In calculating the projected benefit obligation, a benefit formula basis is utilized to attribute expected retirement benefits to periods up to March 31, 2025.

Actuarial gains and losses arising in the current year are amortized on a straight-line basis, commencing in the following 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 to the corporate officers in accordance with trust-type stock delivery regulation 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, 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.

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)

Foreign exchange forward contracts

(Hedged items)

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) Carrying amount on the Non-consolidated Financial Statements of the fiscal year ended March 31, 2025

Property, plant and equipment 100,814 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 recoverable amount 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 undiscounted future cash flows used in the determination 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 Company will not estimate any growth after the final year covered in the business plan due to future uncertainty. The Company assumes that cash flow for the final year of the business plan continues for the rest of the estimation period.

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 of impairment loss being recognized in the future.

2. Valuation of Deferred Tax Assets

(1) Amount reported in the Non-consolidated Financial Statements for the fiscal year ended March 31, 2025

Deferred tax assets 9,553 million yen

As described in Notes to Tax Effect Accounting, we offset deferred tax assets of 20,126 million yen and deferred tax liabilities of 10,572 million yen, reporting deferred tax assets of 9,553 million yen.

(2) Information on significant accounting estimates for the recognized item

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

(Application of the Accounting Standard for Income Taxes)

The Accounting Standard for Income Taxes (ASBJ Statement No. 27, October 28, 2022; hereinafter "2022 Revised Accounting Standard") has been applied since the beginning of the current fiscal year.

As for the revision for classification of income taxes, we follow the transitional treatment set forth in the proviso of Paragraph 20-3 of the 2022 Revised Accounting Standard. This accounting change has no effect on the financial statements.

Notes to Non-consolidated Balance Sheet

1. Accumulated Depreciation of Property, Plant and Equipment

153,821 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 9,244 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	365

3. Guarantees

The Company guarantees subsidiaries' liabilities as follows:

	(Millions of yen)
ROHM HAMAMATSU CO., LTD.	64

4. Receivables from and Payables to Subsidiaries and Associated Companies

	(Millions of yen)
Short-term receivables from subsidiaries and associated companies	69,915
Long-term receivables from subsidiaries and associated companies	174,706
Short-term payables to subsidiaries and associated companies	136,338

Notes to Non-consolidated Statement of Income

Transactions with Subsidiaries and Associated Companies

		(Millions of yen)
Operating transactions	Net sales	260,941
	Purchase and subcontract processing	254,822
	Other operating expenses	17,055
Non-operating transactions	Non-operating income	7,000
	Non-operating expenses	253
	Sale of assets	30,470
	Purchase of assets	1,393

Notes to Non-consolidated Statement of Changes in Equity

Type and number of treasury shares as of March 31, 2025

Common shares 17,780,920 shares

(Note) Number of treasury shares includes 10,950 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	270
Investment in subsidiaries and associated companies	28,851
Inventories	6,156
Depreciation	3,197
Accrued enterprise tax	113
Accrued expenses	2,183
Provision for retirement benefits	1,537
Allowance for doubtful accounts	4
Impairment losses	3,799
Loss carry forward	5,514
Foreign tax credit	1,085
Other	251
Subtotal	52,966
Valuation allowance	(32,839)
Total	20,126
Deferred tax liabilities	
Enterprise tax receivable	(199)
Prepaid pension cost	(749)
Valuation difference on available-for-sale securities	(9,215)
Other	(408)
Total	(10,572)
Net deferred tax assets	9,553

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	23,000
	ROHM Apollo CO., LTD.	100%	Processing subcontractor for ROHM	Product processing by contract *2	25,092	Accounts payable—trade	3,232
				Sale of property, plant and equipment, etc. *4	17,457	Accounts payable—other	494
				Lending of funds *1	24,000	Accounts receivable—other	5,271
	LAPIS Semiconductor Co., Ltd.	100%	Processing subcontractor for ROHM	Lending of funds *1	47,000	Long-term loans receivable	24,000
	ROHM ELECTRONICS PHILIPPINES, INC.	100%	Processing subcontractor for ROHM	Product processing by contract *2	50,484	Long-term loans receivable	73,000
						Accounts receivable—other	7,609
						Accounts payable—trade	20,750
	ROHM INTEGRATED SYSTEMS (THAILAND) CO., LTD.	100%	Processing subcontractor for ROHM	Product processing by contract *2	57,470	Accounts payable—other	123
						Accounts receivable—other	9,436
						Accounts payable—trade	24,714
	ROHM SEMICONDUCTOR Shanghai CO., LTD.	100%	Wholesaler of ROHM products	Product sales *3	42,964	Accounts payable—other	376
	ROHM SEMICONDUCTOR Hong Kong CO., LTD.	100%	Wholesaler of ROHM products	Product sales *3	82,048	Accounts receivable—trade	6,586
	ROHM ELECTRONICS ASIA PTE. LTD.	100%	Supervision and management of Asian subsidiaries	Borrowing of funds *1	45,615	Accounts receivable—trade	7,611
	SICRYSTAL GMBH	100%	Raw materials supplier for ROHM	Lending of funds *1	11,541	Short-term borrowings	44,856
						Long-term loans receivable	54,669

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. Terms and conditions for sale of property, plant and equipment, etc. are determined based on those generally used for transactions with third parties.

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	1,152.06 yen
Net income (loss) per share	(25.02) yen

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

INDEPENDENT AUDITOR'S REPORT

May 9, 2025

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, 2025, and the consolidated statement of income and consolidated statement of changes in equity for the fiscal year from April 1, 2024 to March 31, 2025, 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, 2025, 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, 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.

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 9, 2025

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 nonconsolidated financial statements of ROHM CO., LTD. (the "Company"), namely, the nonconsolidated balance sheet as of March 31, 2025, and the nonconsolidated statement of income and nonconsolidated statement of changes in equity for the 67th fiscal year from April 1, 2024 to March 31, 2025, and the related notes and the accompanying supplemental schedules.

In our opinion, the accompanying nonconsolidated financial statements present fairly, in all material respects, the financial position of the Company as of March 31, 2025, 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 Nonconsolidated 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, 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.

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 nonconsolidated 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 nonconsolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the nonconsolidated 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 Nonconsolidated Financial Statements

Management is responsible for the preparation and fair presentation of the nonconsolidated 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 nonconsolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the nonconsolidated 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 Nonconsolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the nonconsolidated 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 nonconsolidated 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 nonconsolidated 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 nonconsolidated 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 nonconsolidated financial statements are in accordance with accounting principles generally accepted in Japan, as well as the overall presentation, structure and content of the nonconsolidated financial statements, including the disclosures, and whether the nonconsolidated 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 67th business year from April 1, 2024 to March 31, 2025 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 13, 2025

Audit and Supervisory Committee,
ROHM Co., Ltd.

Audit and Supervisory Committee member (full time)
Keita Nakagawa

Audit and Supervisory Committee member (full time)
Masahiko Yamazaki

Audit and Supervisory Committee member
Hidero Chimori

Audit and Supervisory Committee member
Tomoyuki Ono

(Note) Keita Nakagawa, Hidero Chimori and Tomoyuki Ono 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 —