Financial Report for the Six Months Ended September 30, 2025
(Under Japanese GAAP)

November 6, 2025

Listed Company Name	: ROHM CO., LTD.	Stock Exchange Listings: Tokyo
Code No.	: 6963 URL https://www.rohm.com	
Company Representative	: (Title) President, Chief Executive Officer	(Name) Katsumi Azuma
Contact Person	: (Title) Executive Officer, Director of Corporate Strategy Headquarters	(Name) Motohiro Ando
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Scheduled date for submitting the Financial Report	: November 7, 2025
Scheduled dividend payment date	: December 5, 2025
Preparation of supplementary briefing materials for the settlement	: Yes
Briefing session for the settlement to be held	: Yes (For analysts and institutional investors)

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

1. Consolidated Financial Results for the Six Months Ended September 30, 2025 (From April 1, 2025 to September 30, 2025)

(1) Consolidated Results of Operations (Accumulated total) (The percentages [%] represent change from the same time of the previous year.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2025	244,228	5.3	7,653	-	13,422	-	10,318	398.9
September 30, 2024	232,022	(3.0)	(974)	-	(129)	-	2,068	(94.5)

Note: Comprehensive income Six months ended September 30, 2025: 24,316 million yen (-%)
Six months ended September 30, 2024: (9,728) million yen (-%)

	Net income per share	Diluted net income per share
Six months ended	Yen	Yen
September 30, 2025	26.73	22.80
September 30, 2024	5.36	4.30

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
As of	Millions of yen	Millions of yen	%
September 30, 2025	1,439,161	904,422	62.8
March 31, 2025	1,440,765	889,655	61.7

Reference: Shareholder's equity As of September 30, 2025: 903,797 million yen
As of March 31, 2025: 889,033 million yen

2. Dividend Details

	Annual dividend				
	End of first quarter	End of second quarter	End of third quarter	End of year	Total
	Yen	Yen	Yen	Yen	Yen
Year ended March 31, 2025	-	25.00	-	25.00	50.00
Year ending March 31, 2026	-	25.00			
Year ending March 31, 2026 (Estimates)			-	25.00	50.00

Note: Revision to recently disclosed dividend estimates: Yes

3. Consolidated Financial Results Forecast for the Year Ending March 31, 2026 (From April 1, 2025 to March 31, 2026)

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

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Net income per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Annual	460,000	2.6	5,000	-	11,000	-	9,000	-	23.31

Note: Revision to recently disclosed figures for consolidated financial results forecast: Yes

*Notes

(1) Major Changes in Subsidiaries During the First Six Months of the Current Fiscal Year: None

(2) Application of Specific Accounting Method for Compiling Consolidated Financial Statement: Yes

Note: For details, please refer to "2. Consolidated Financial Statements and Important Notes (4) Notes on Consolidated Financial Statement (Notes on Specific Accounting Method for Compiling Consolidated Financial Statement)" on page 10 of the attached document.

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

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

Note: ROHM Group has changed its depreciation method from the first six months of the current fiscal year, and this change falls under the category of "cases where it is difficult to distinguish changes in accounting policies from changes in accounting estimates." For details, please refer to "2. Consolidated Financial Statements and Important Notes (4) Notes on Consolidated Financial Statement (Changes in accounting policies that are difficult to distinguish from changes in accounting estimates).)" on page 10 of the attached document.

(4) Number of Shares Outstanding (common shares)

[1] Number of shares outstanding at the end of the period (incl. treasury stocks)	Six months ended September 30, 2025	403,760,000 shares
	Year ended March 31, 2025	403,760,000 shares
[2] Number of treasury stocks at the end of the period	Six months ended September 30, 2025	17,724,694 shares
	Year ended March 31, 2025	17,780,920 shares
[3] Average number of shares during the period (Accumulated total of the first six months)	Six months ended September 30, 2025	386,005,519 shares
	Six months ended September 30, 2024	385,960,230 shares

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

*Explanation on Adequate Usage of Financial Results Forecast
Statements on financial results forecasts in this financial report are based on current information acquired by ROHM as well as specific legitimate premises for making decisions, therefore ROHM makes no promises as to attaining these forecasts.
Actual financial results may be considerably different due to various factors. For conditions and notes used for making prepositions of financial forecasts, please refer to "1. Qualitative Information Regarding Business Results, etc. for the First Six Months of the Current Fiscal Year, (4) Qualitative Information Regarding Consolidated Financial Results Forecast" on the Financial Report for the Six Months ended September 30, 2025 (Page 4 on the Appendix).
The financial results presentation and supplementary materials will be disclosed via TDnet and posted on the Company's website on November 7, 2025.

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1. Qualitative Information Regarding Business Results, etc., for the First Six Months of the Current Fiscal Year

(1) Business Results

General Overview of Business Performance

During the first six months (April–September) of the consolidated fiscal year ending March 31, 2026, excessive concerns about U.S. tariffs eased, and the economies of Japan and other countries gradually recovered. However, uncertainty, including that around trade policy, remained high, raising concerns about economic slowdown.

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

Working within this business environment, the ROHM Group advanced structural reforms, placing the highest priority on ensuring that it can generate a profit in any market environment. Currently, we are limiting capital expenditure to the minimum necessary in order to keep fixed costs down.

In terms of production, we continued working to optimize material inventory levels. Due to progress in reducing finished product and work in process inventories in the previous fiscal year, factory utilization rates have been improving.

As a result, net sales for the six months ended September 30, 2025 increased 5.3% from the same period of the previous fiscal year to 244,228 million yen. This was due in part to a significant increase in revenue from the consumer product market, despite the strengthening of the yen compared with the previous year. Operating profit came to 7,653 million yen, compared with operating loss of 974 million yen in the same period of the previous fiscal year. This mainly reflected the increase in net sales as well as a reduction in fixed costs due to structural reforms.

Ordinary profit came to 13,422 million yen, compared with ordinary loss of 129 million yen in the same period of the previous fiscal year, due to turnover of foreign exchange losses into foreign exchange gains. Profit attributable to owners of parent increased 398.9% year on year to 10,318 million yen.

Moreover, EBITDA* was 34,801 million yen for the six months ended September 30, 2025, down 11.5% from the same period of the previous fiscal year.

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

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

Overview of Performance by Segment

Integrated Circuits (ICs)

By market, in the automotive market, infotainment-related products were in an adjustment phase, but sales of high-value-added products for body applications and xEVs (the generic name for electromotive vehicles such as hybrid electric vehicles, plug-in hybrid electric vehicles and fuel-cell electric vehicles) grew. As a result, overall sales were flat year on year. The industrial equipment market continued to face challenging conditions. In contrast, in the consumer product market, sales for amusement-related products were firm, and in the computers and storage market, sales of products for business equipment recovered.

As a result, consolidated net sales for the six months ended September 30, 2025 were 14,218 million yen, up 9.6% from the same period of the previous fiscal year, and segment profit was 12,955 million yen, up 134.2%.

Discrete Semiconductor Devices

By business, in SiC power devices, sales of SiC devices for xEVs in the automotive market were firm. Sales of SiC wafers also recovered in the second quarter, but not enough to make up for the first quarter decrease due to customer-related factors, and overall SiC power device sales decreased year on year. In Si power devices, within the consumer product market, sales of products for home electric appliances and amusement-related products were firm. Sales of general-purpose devices and LEDs improved, mainly in the area of products for the industrial equipment market. Sales of laser diodes to the computers and storage market increased.

As a result, consolidated net sales for the six months ended September 30, 2025 were 99,980 million yen, up 2.8% from the same period of the previous fiscal year, and segment loss was 9,809 million yen, compared with segment loss of 10,417 million yen in the same period of the previous fiscal year.

Modules

By business, sales of printheads for business equipment increased. In optical modules, sales of sensors for smartphones decreased.

As a result, consolidated net sales for the six months ended September 30, 2025 were 17,137 million yen, down 3.4% from the same period of the previous fiscal year, and segment profit was 2,430 million yen, up 13.1%.

Others

By business, sales of shunt resistors for the automotive market and sales of highly reliable high-power resistors for the industrial equipment market and consumer product market were strong. However, sales of resistors for general-purpose devices declined year on year, primarily in the automotive market.

As a result, consolidated net sales for the six months ended September 30, 2025 were 12,891 million yen, up 0.8% from the same period of the previous fiscal year, and segment profit was 2,057 million yen, up 34.6%.

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

(2) Financial Conditions

At the end of six months ended September 30, 2025, total assets were 1,439,161 million yen, a decrease of 1,603 million yen from the end of the previous fiscal year, which can be largely explained by increases in cash and deposits and property, plant and equipment, despite decreases in investment securities and securities.

Total liabilities were 534,739 million yen, a decrease of 16,370 million yen from the end of the previous fiscal year, which can be largely explained by increases in other of current liabilities and notes and accounts payable – trade, despite decrease in accounts payable - other.

Total net assets were 904,422 million yen, an increase of 14,767 million yen from the end of the previous fiscal year, which can be largely explained by increases in foreign currency translation adjustment and valuation difference on available-for-sale securities.

As a result, the equity ratio increased to 62.8% from 61.7% at the end of the previous fiscal year.

(3) Cash Flow

Cash and cash equivalents (collectively, “Cash”) at the end of six months ended September 30, 2025 were 297,135 million yen, an increase of 62,169 million yen from the end of the previous fiscal year (an increase of 70,549 million yen during the same period of last fiscal year). Net increase (decrease) of Cash and contributing factors are as follows:

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

There were decreasing factors contributing to 13,609 million yen of profit before income taxes such as an increase in trade receivables. However, due to increasing factors such as depreciation, net cash resulted in an increase of 47,190 million yen compared to an increase of 54,098 million yen during the same period of last fiscal year.

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

Net cash from investing activities increased by 21,137 million yen compared to a decrease of 66,448 million yen during the same period of last fiscal year due to proceeds from sale and redemption of short-term and long-term investment securities, despite expenditures for purchase of property, plant and equipment.

[Net cash provided by (used in) financing activities

Net cash from financing activities decreased by 10,360 million yen compared to an increase of 89,415 million yen during the same period of last fiscal year mainly due to dividends paid.

(4) Qualitative Information Regarding Consolidated Financial Results Forecast

The global economy is gradually improving, but tariffs imposed by the United States and other growing geopolitical risks are driving concerns about slowing economic growth and rising prices. The electronics industry will likely continue to benefit from the promotion of energy savings to combat climate change and help realize decarbonization as well as firm capital investment for factory automation and digitalization around the world over the long term.

In the near term, within the automotive market, SiC devices are expected to drive growth of products for xEVs, but products for infotainment-related and others continue to be in an adjustment phase. In the industrial equipment market, inventory buildup in the supply chain has mostly been cleared, but sales for factory automation applications are expected to remain weak. In the consumer product market, in addition to a decrease in sales of amusement-related products due to seasonal factors, sales for home appliances, which were strong in the first half of the fiscal year, are expected to slow in the second half. In the computer and storages market, personal computers, servers, and peripheral devices are showing signs of recovery, but products for payment terminal devices and office equipment are expected to enter an adjustment phase. Overall, sales are projected to be sluggish from the third quarter onward. However, due to strong sales in the first half of the fiscal year, full-year sales are projected to exceed initial expectations.

At the same time, the price of gold, which is used by the ROHM Group as a raw material, has reached a record high. The Group is advancing measures such as switching materials from gold to copper and passing on costs to customers, but negative impact on profit is expected.

Under these circumstances, we have revised our full-year consolidated earnings forecast for the fiscal year ending March 31, 2026, as shown below:

Consolidated Financial Results Forecast (Billions of yen)

	Year ended March 31, 2025	Year ending March 31, 2026 (Estimates)	Percentage Change from the Previous Year
Net Sales	448.4	460.0	+2.6%
Operating profit	(40.0)	5.0	-
Ordinary profit	(29.6)	11.0	-
Profit attributable to owners of parent	(50.0)	9.0	-

Consolidated Sales Forecast by Segment

	Year ended March 31, 2025	Year ending March 31, 2026 (Estimates)	Percentage Change from the Previous Year
ICs	203.8	212.8	+4.4%
Discrete semiconductor devices	187.0	194.8	+4.1%
Modules	32.5	28.9	(11.1%)
Others	25.0	23.4	(6.3%)

Notes: 1. Figures are based on an exchange rate of 1 USD to 140 JPY in the second half of the fiscal year.

2. ROHM Group has previously used the declining balance method as the depreciation method for tangible fixed assets, but has changed to the straight-line method from this fiscal year ending March 31, 2026.This change in depreciation method resulted in a decrease of 15,834 million yen in depreciation and an increase of 14,182 yen million in both operating profit and ordinary profit for the fiscal year ending March, 2026 compared to the previous method.

2. Consolidated Financial Statements and Important Notes

(1) Consolidated Balance Sheet

(Millions of yen)

	As of March 31, 2025	As of September 30, 2025
Assets		
Current assets		
Cash and deposits	196,602	294,228
Notes and accounts receivable - trade	77,285	91,304
Electronically recorded monetary claims - operating	3,344	2,473
Securities	52,000	14,000
Merchandise and finished goods	43,083	38,097
Work in process	88,500	90,368
Raw materials and supplies	71,874	71,566
Income taxes refund receivable	3,534	1,004
Other	25,071	21,322
Allowance for doubtful accounts	(52)	(192)
Total current assets	561,245	624,172
Non-current assets		
Property, plant and equipment		
Buildings and structures	403,899	429,991
Machinery, equipment and vehicles	910,280	959,240
Tools, furniture and fixtures	68,940	72,186
Land	71,655	71,927
Construction in progress	78,498	57,166
Other	9,298	9,615
Accumulated depreciation	(1,051,266)	(1,087,707)
Total property, plant and equipment	491,305	512,421
Intangible assets	6,369	7,003
Investments and other assets		
Investment securities	351,511	264,572
Retirement benefit asset	4,443	4,606
Deferred tax assets	12,557	13,684
Other	13,402	13,036
Allowance for doubtful accounts	(69)	(334)
Total investments and other assets	381,846	295,565
Total non-current assets	879,520	814,989
Total assets	1,440,765	1,439,161

(Millions of yen)

	As of March 31, 2025	As of September 30, 2025
Liabilities		
Current liabilities		
Notes and accounts payable - trade	19,534	22,376
Electronically recorded obligations - operating	3,270	3,315
Accounts payable - other	63,602	31,082
Income taxes payable	2,235	4,176
Short-term borrowings	* 100,000	* 100,000
Other	30,980	40,074
Total current liabilities	219,623	201,025
Non-current liabilities		
Bonds payable	200,000	200,000
Long-term borrowings	100,000	100,000
Deferred tax liabilities	15,996	18,450
Retirement benefit liability	12,790	10,724
Other	2,699	4,538
Total non-current liabilities	331,487	333,714
Total liabilities	551,110	534,739
Net assets		
Shareholders' equity		
Share capital	86,969	86,969
Capital surplus	102,403	102,403
Retained earnings	667,387	668,030
Treasury shares	(40,836)	(40,707)
Total shareholders' equity	815,924	816,695
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	21,618	25,742
Foreign currency translation adjustment	51,424	61,241
Remeasurements of defined benefit plans	65	117
Total accumulated other comprehensive income	73,108	87,101
Non-controlling interests	621	624
Total net assets	889,655	904,422
Total liabilities and net assets	1,440,765	1,439,161

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

(Millions of yen)

	Six months ended September 30, 2024	Six months ended September 30, 2025
Net sales	232,022	244,228
Cost of sales	175,329	185,777
Gross profit	56,693	58,450
Selling, general and administrative expenses	57,668	50,796
Operating profit (loss)	(974)	7,653
Non-operating income		
Interest income	4,115	2,590
Dividend income	1,686	2,432
Foreign exchange gains	—	1,144
Other	1,775	859
Total non-operating income	7,577	7,026
Non-operating expenses		
Interest expenses	376	739
Foreign exchange losses	6,218	—
Penalty	—	481
Other	136	37
Total non-operating expenses	6,731	1,258
Ordinary profit (loss)	(129)	13,422
Extraordinary income		
Gain on sale of non-current assets	139	413
Gain on sale of investment securities	6,295	67
Subsidy income	—	7,832
Total extraordinary income	6,435	8,314
Extraordinary losses		
Loss on sale of non-current assets	8	2
Loss on abandonment of non-current assets	128	36
Loss on tax purpose reduction entry of non-current assets	—	7,639
Impairment losses	39	86
Loss on disaster	430	361
Loss on valuation of investment securities	192	—
Total extraordinary losses	798	8,126
Profit before income taxes	5,506	13,609
Income taxes - current	(1,079)	4,908
Income taxes - deferred	4,511	(1,629)
Total income taxes	3,431	3,279
Profit	2,074	10,330
Profit attributable to non-controlling interests	6	12
Profit attributable to owners of parent	2,068	10,318

(Consolidated Statement of Comprehensive Income)

(Millions of yen)

	Six months ended September 30, 2024	Six months ended September 30, 2025
Profit	2,074	10,330
Other comprehensive income		
Valuation difference on available-for-sale securities	(5,704)	4,124
Foreign currency translation adjustment	(6,328)	9,809
Remeasurements of defined benefit plans, net of tax	229	52
Total other comprehensive income	(11,803)	13,986
Comprehensive income	(9,728)	24,316
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(9,710)	24,311
Comprehensive income attributable to non-controlling interests	(17)	5

(3) Consolidated Statements of Cash Flows

(Millions of yen)

	Six months ended September 30, 2024	Six months ended September 30, 2025
Cash flows from operating activities		
Profit before income taxes	5,506	13,609
Depreciation	40,319	27,148
Impairment losses	39	86
Increase (decrease) in allowance for doubtful accounts	(568)	399
Increase (decrease) in retirement benefit liability	516	(2,227)
Decrease (increase) in retirement benefit asset	48	(41)
Interest and dividend income	(5,802)	(5,022)
Foreign exchange losses (gains)	2,313	(4,694)
Loss (gain) on sale of short-term and long-term investment securities	(6,295)	(69)
Loss (gain) on valuation of short-term and long-term investment securities	192	—
Loss (gain) on sale of non-current assets	(130)	(411)
Loss on disaster	430	361
Subsidy income	—	(7,832)
Loss on tax purpose reduction entry of non-current assets	—	7,639
Decrease (increase) in trade receivables	6,596	(11,769)
Decrease (increase) in inventories	866	6,686
Increase (decrease) in trade payables	2,392	2,905
Increase (decrease) in contract liabilities	—	8,513
Increase (decrease) in accounts payable - other	(2,911)	(1,921)
Other, net	2,771	9,072
Subtotal	46,283	42,433
Interest and dividends received	5,526	5,180
Interest paid	(278)	(669)
Income taxes refund (paid)	2,566	246
Net cash provided by (used in) operating activities	54,098	47,190
Cash flows from investing activities		
Decrease (increase) in time deposits	(1,295)	2,673
Purchase of short-term and long-term investment securities	(137)	(2,074)
Proceeds from sale and redemption of short-term and long-term investment securities	15,196	95,094
Purchase of property, plant and equipment	(83,039)	(81,624)
Proceeds from sale of property, plant and equipment	213	468
Subsidies received	4,019	8,764
Other, net	(1,405)	(2,163)
Net cash provided by (used in) investing activities	(66,448)	21,137
Cash flows from financing activities		
Proceeds from issuance of bonds	199,865	—
Purchase of treasury shares	(0)	(0)
Dividends paid	(9,649)	(9,649)
Increase (decrease) in short-term borrowings	(200,000)	—
Proceeds from long-term borrowings	100,000	—
Other, net	(800)	(710)
Net cash provided by (used in) financing activities	89,415	(10,360)
Effect of exchange rate change on cash and cash equivalents	(6,515)	4,202
Net increase (decrease) in cash and cash equivalents	70,549	62,169
Cash and cash equivalents at beginning of period	228,104	234,966
Cash and cash equivalents at end of period	298,653	297,135

(4) Notes on Consolidated Financial Statement

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

(Change in Depreciation Method for Tangible Fixed Assets)

ROHM Group has previously used the declining balance method as the depreciation method for tangible fixed assets (excluding right-of-use assets), but we have changed to the straight-line method from the first six months of the current fiscal year.

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

Due to this change in depreciation method, depreciation expense for the six months of the current fiscal year decreased by 7,668 million yen compared to the previous method, and operating profit, ordinary profit, and interim profit before income taxes increased by 6,247 million yen.

(Notes on Specific Accounting Method for Compiling Consolidated Financial Statement)

(Change in Calculation Method for Tax Expenses)

Tax expenses of ROHM and our domestic consolidated subsidiaries are calculated by multiplying income before income taxes by an effective tax rate. This tax rate is reasonably estimated after applying the deferred tax accounting to the income before income taxes for the consolidated fiscal year including the first six months of this fiscal year.

(Segment Information)

I Six months ended September 30, 2024 (From April 1, 2024 to September 30, 2024)

Information on net sales, profits or losses by individual reportable segments and breakdown of revenues

(Millions of yen)

	Reportable Segments				Others (Note 1)	Total	Adjusted amount (Note 2)	Amount on consolidated statement of income (Note 3)
	ICs	Discrete semiconductor devices	Modules	Total				
Sales								
Japan	35,543	24,268	3,113	62,924	1,925	64,849	—	64,849
Asia	60,296	55,925	12,406	128,629	6,319	134,948	—	134,948
Americas	5,203	5,133	729	11,067	2,719	13,786	—	13,786
Europe	3,187	11,936	1,484	16,607	1,829	18,437	—	18,437
Revenues from contracts with customers	104,230	97,263	17,734	219,228	12,793	232,022	—	232,022
Other revenues	—	—	—	—	—	—	—	—
Sales								
Sales to customers	104,230	97,263	17,734	219,228	12,793	232,022	—	232,022
Inter-segment sales or transfer	740	2,227	88	3,057	32	3,089	(3,089)	—
Total	104,971	99,491	17,822	222,285	12,826	235,111	(3,089)	232,022
Segment profit or (loss)	5,531	(10,417)	2,148	(2,737)	1,528	(1,209)	234	(974)

Notes: 1. “Others” is an operational segment that is not included in reportable segments, consisting of business in resistors.

2. The adjusted amount of the segment profit or loss, 234 million yen, mainly includes general administrative expenses of (715) million yen that do not attribute to the segment and the settlement adjusted amount of 949 million yen, which is not allocated to the segment (such as adjustment for retirement benefits).

3. For segment profit or loss, adjustments are made using the operating loss of the consolidated statement of income.

Ⅱ Six months ended September 30, 2025 (From April 1, 2025 to September 30, 2025)

Information on net sales, profits or losses by individual reportable segments and breakdown of revenues

(Millions of yen)

	Reportable segments				Others (Note 1)	Total	Adjusted amount (Note 2)	Amount on consolidated statement of income (Note 3)
	ICs	Discrete semiconductor devices	Modules	Total				
Sales								
Japan	43,430	26,616	2,487	72,534	1,765	74,299	―	74,299
Asia	62,008	59,062	12,218	133,289	6,750	140,039	―	140,039
Americas	5,103	5,328	670	11,103	2,765	13,869	―	13,869
Europe	3,675	8,972	1,761	14,409	1,609	16,019	―	16,019
Revenues from contracts with customers	114,218	99,980	17,137	231,336	12,891	244,228	―	244,228
Other revenues	―	―	―	―	―	―	―	―
Sales								
Sales to customers	114,218	99,980	17,137	231,336	12,891	244,228	―	244,228
Inter-segment sales or transfer	826	2,822	61	3,711	28	3,740	(3,740)	―
Total	115,045	102,803	17,199	235,047	12,920	247,968	(3,740)	244,228
Segment profit or (loss)	12,955	(9,809)	2,430	5,576	2,057	7,634	19	7,653

Notes: 1. “Others” is an operational segment that is not included in reportable segments, consisting of business in resistors.
2. The adjusted amount of the segment profit or loss, 19 million yen, mainly includes general administrative expenses of (279) million yen that do not attribute to the segment and the settlement adjusted amount of 298 million yen, which is not allocated to the segment (such as adjustment for retirement benefits).
3. For segment profit and loss, adjustments are made using the operating profit of the consolidated statement of income.

2. Matters concerning changes in reporting segments, etc.

(Change in Depreciation Method for Tangible Fixed Assets)

As described in “Changes in accounting policies that are difficult to distinguish from changes in accounting estimates,” ROHM Group has previously used the declining balance method as the depreciation method for tangible fixed assets (excluding right-of-use assets) but has changed to the straight-line method from the six months ended September 30, 2025.

As a result of this change in depreciation method, segment income for the six months ended September 30, 2025 increased by 2,508 million yen in ICs, 137 million yen in Modules, 251 million yen in Others, and 314 million yen in Adjusted amount, respectively, while segment losses decreased by 3,035 million yen in Discrete semiconductor devices.

(Notes in the Event of Significant Changes in Shareholders' Equity)

No applicable items

(Notes on Going Concern)

No applicable items

(Notes on Consolidated Balance Sheet)

*ROHM and two consolidated subsidiaries have executed an overdraft agreement with six correspondent banks for the efficient procurement of working capital. The balances of unused lines of credit based on these agreements are as follows.

(Millions of yen)

	As of March 31, 2025	As of September 30, 2025
Overdraft limit	220,432	190,439
Balance of borrowings	100,000	70,000
Deducted amount	120,432	120,439