



Financial Report for the Nine Months Ended December 31, 2025 (Under Japanese GAAP)

February 4, 2026

Stock Exchange Listings: Tokyo

Listed Company Name : ROHM CO., LTD.
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Scheduled dividend payment date : -
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 Nine Months Ended December 31, 2025 (April 1, 2025–December 31, 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	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended December 31, 2025	369,515	7.2	9,703	—	15,058	—	14,822	—
December 31, 2024	344,642	(3.0)	(11,080)	—	316	(99.5)	210	(99.5)

Note: Comprehensive income
Nine months ended December 31, 2025: 55,708 million yen [242.7%]
Nine months ended December 31, 2024: 16,255 million yen [(74.5%)]

	Net income per share	Diluted net income per share
	Yen	Yen
Nine months ended December 31, 2025	38.40	32.75
December 31, 2024	0.55	0.27

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of December 31, 2025	1,449,943	926,162	63.8
March 31, 2025	1,440,765	889,655	61.7

Reference: Shareholders' equity
As of December 31, 2025: 925,512 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: None

3. Consolidated Financial Results Forecast for the Year Ending March 31, 2026 (April 1, 2025–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	480,000	7.0	6,000	—	11,000	—	10,000	—	25.91

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

*Notes

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

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

Note: For details, please refer to "2. Consolidated Quarterly Financial Statements and Important Notes (4) Notes on Consolidated Quarterly Financial Statement (Notes on Specific Accounting Method for Compiling Consolidated Quarterly Financial Statement)" on page 11 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 quarter 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 11 of the attached document.

(4) Number of Shares Outstanding (common shares)

[1] Year-end number of shares outstanding (incl. treasury stocks)	Nine months ended December 31, 2025	403,760,000 shares
	Year ended March 31, 2025	403,760,000 shares
[2] Year-end number of treasury stocks	Nine months ended December 31, 2025	17,724,926 shares
	Year ended March 31, 2025	17,780,920 shares
[3] Average number of shares during the period (Accumulated total of the quarter)	Nine months ended December 31, 2025	386,014,386 shares
	Nine months ended December 31, 2024	385,966,674 shares

*This quarterly financial report is not subject to quarterly 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. Overview of Business Results and Financial Condition (4) Future Outlook" on the Financial Report for the Nine Months Ended December 31, 2025 (Page 4 on the Appendix).

The financial results supplementary materials will be disclosed via TDnet and posted on the Company's website on February 4, 2026.

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1. Overview of Business Results and Financial Condition

(1) Business Results

General Overview of Business Performance

During the nine months (April–December) ended December 31, 2025, the economies of Japan and other countries gradually recovered, but uncertainty related to geopolitical risk, including that around U.S. 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 formulated its second Medium-Term Management Plan, “MOVING FORWARD to 2028,” for the three-year period ending FY2028. In line with the plan, we are working to build a strong business foundation that is resilient to market fluctuations and improve profitability in preparation for future corporate expansion. Specifically, we are implementing structural reforms, such as reorganizing manufacturing sites, optimizing the business portfolio, and revising prices, and working to achieve profitability in the SiC business. Recently, we have been working to control increases in fixed costs by minimizing capital investment and negotiating price revisions to pass on rising raw material and other costs.

As a result, net sales for the nine months ended December 31, 2025 increased by 7.2% from the same period of the previous fiscal year to 369,515 million yen. This was due in part to a significant increase in revenue from the consumer product market, as well as an increase in sales in the automotive market. Operating profit came to 9,703 million yen, compared with operating loss of 11,080 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 from last fiscal year.

Ordinary profit came to 15,058 million yen, compared with ordinary profit of 316 million yen in the same period of the previous fiscal year. This was due to a decrease in interest income at overseas subsidiaries and foreign exchange losses, despite the increase in operating profit. Profit attributable to owners of parent came to 14,822 million yen, compared with profit attributable to owners of parent of 210 million yen in the same period of the previous fiscal year.

Moreover, EBITDA* was 51,266 million yen for the nine months ended December 31, 2025, up 1.6% 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, products for ADAS applications were in an adjustment phase, but sales of high-value-added products, mainly for body applications and xEVs (the generic name for electromotive vehicles such as hybrid electric vehicles, plug-in hybrid electric vehicles and fuel-cell electric vehicles), grew. As a result, overall sales increased year on year. 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 computer and storage market, sales of products for business equipment recovered.

As a result, consolidated net sales for the nine months ended December 31, 2025 were 169,360 million yen, up 8.6% from the same period of the previous fiscal year, and segment profit was 19,937 million yen, up 400.1%.

Discrete Semiconductor Devices

By business, in SiC power devices, sales of products for xEVs in the automotive market were firm. In Si power devices, sales of products for the consumer product and industrial equipment markets were firm. Sales of general-purpose devices and LEDs improved, mainly in the area of products for the industrial equipment market. Sales of laser diodes to the computer and storage market increased.

As a result, consolidated net sales for the nine months ended December 31, 2025 were 155,837 million yen, up 8.1% from the same period of the previous fiscal year, and segment loss was 16,488 million yen, compared with segment loss of 20,493 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 LED modules for automotive applications and sensors for smartphones increased.

As a result, consolidated net sales for the nine months ended December 31, 2025 were 24,915 million yen, down 2.9% from the same period of the previous fiscal year, and segment profit was 3,011 million yen, up 11.1%.

Others

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

As a result, consolidated net sales for the nine months ended December 31, 2025 were 19,401 million yen, up 2.3% from the same period of the previous fiscal year, and segment profit was 3,332 million yen, up 76.2%.

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 the nine months ended December 31, 2025, total assets were 1,449,943 million yen, an increase of 9,177 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 523,780 million yen, a decrease of 27,329 million yen from the end of the previous fiscal year, which can be largely explained by decrease in accounts payable – other, despite increases in deferred tax liabilities and others in current liabilities.

Total net assets were 926,162 million yen, an increase of 36,507 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 63.8% from 61.7% at the end of the previous fiscal year.

(3) Cash Flow

Cash and cash equivalents (collectively, “Cash”) at the end of the nine months ended December 31, 2025 were 300,932 million yen, an increase of 65,965 million yen from the end of the previous fiscal year (an increase of 28,981 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 22,445 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 71,324

million yen compared to an increase of 68,485 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 982 million yen compared to a decrease of 88,803 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 20,434 million yen compared to an increase of 39,398 million yen during the same period of last fiscal year mainly due to dividends paid.

(4) Future Outlook

The global economy is gradually improving overall, but geopolitical risks, including those related to U.S. trade policy, are rising, and the outlook remains unclear. 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. Over the past few years, the rapid evolution and adoption of generative AI has fueled a significant increase in investment related to data centers, and demand for servers and storage is expanding rapidly. Consequently, the supply and demand for memory has become significantly tight, and concerns are growing about the impact on various markets.

In the near term, within the automotive market, in light of the relatively quick resolution of recent halts in shipments from Chinese semiconductor manufacturers, global automobile production volume is expected to continue to see annual growth. In the computer and storage market, demand for products used in personal computers and servers is firm. In addition to the strength of the aforementioned markets, the weaker-than-forecast yen has also contributed to sales. As a result, net sales have been above the pace necessary to meet the plan for the fiscal year. However, in terms of profit, despite the increase in sales and impact of the weak yen, quality assurance-related costs in the SiC power device business have been up since the third quarter, negatively impacting profit for the fiscal year. However, these costs are only temporary, occurring during final adjustments for the adoption of products for mass-production in the automotive market, and improvement is expected in the coming fiscal year and beyond.

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	480.0	+7.0%
Operating profit (loss)	(40.0)	6.0	-
Ordinary profit (loss)	(29.6)	11.0	-
Profit attributable to owners of parent (loss)	(50.0)	10.0	-

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	219.9	+7.9%
Discrete semiconductor devices	187.0	204.0	+9.1%
Modules	32.5	30.8	(5.1%)
Others	25.0	25.0	+0.1%

Notes: 1. Figures are based on an exchange rate of 1 USD to 153 JPY in the fourth quarter 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 16,546 million yen in depreciation and an increase of 14,858 yen million in both operating profit and ordinary profit for the fiscal year ending March 31, 2026 compared to the previous method.

2. Consolidated Quarterly Financial Statements and Important Notes

(1) Consolidated Quarterly Balance Sheet

(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	196,602	307,468
Notes and accounts receivable - trade	77,285	88,649
Electronically recorded monetary claims - operating	3,344	2,973
Securities	52,000	5,000
Merchandise and finished goods	43,083	39,467
Work in process	88,500	87,658
Raw materials and supplies	71,874	69,666
Income taxes refund receivable	3,534	486
Other	25,071	27,106
Allowance for doubtful accounts	(52)	(177)
Total current assets	561,245	628,299
Non-current assets		
Property, plant and equipment		
Buildings and structures	403,899	440,498
Machinery, equipment and vehicles	910,280	996,166
Tools, furniture and fixtures	68,940	75,517
Land	71,655	72,403
Construction in progress	78,498	54,181
Other	9,298	10,019
Accumulated depreciation	(1,051,266)	(1,131,032)
Total property, plant and equipment	491,305	517,755
Intangible assets	6,369	6,504
Investments and other assets		
Investment securities	351,511	266,404
Retirement benefit asset	4,443	4,670
Deferred tax assets	12,557	13,876
Other	13,402	12,789
Allowance for doubtful accounts	(69)	(355)
Total investments and other assets	381,846	297,384
Total non-current assets	879,520	821,643
Total assets	1,440,765	1,449,943

(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
Liabilities		
Current liabilities		
Notes and accounts payable - trade	19,534	21,033
Electronically recorded obligations - operating	3,270	3,588
Accounts payable - other	63,602	25,239
Income taxes payable	2,235	4,648
Short-term borrowings	100,000	100,000
Other	30,980	33,417
Total current liabilities	219,623	187,927
Non-current liabilities		
Bonds payable	200,000	200,000
Long-term borrowings	100,000	100,000
Deferred tax liabilities	15,996	19,867
Retirement benefit liability	12,790	11,219
Other	2,699	4,765
Total non-current liabilities	331,487	335,852
Total liabilities	551,110	523,780
Net assets		
Shareholders' equity		
Share capital	86,969	86,969
Capital surplus	102,403	102,403
Retained earnings	667,387	662,883
Treasury shares	(40,836)	(40,708)
Total shareholders' equity	815,924	811,548
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	21,618	25,027
Foreign currency translation adjustment	51,424	88,767
Remeasurements of defined benefit plans	65	168
Total accumulated other comprehensive income	73,108	113,964
Non-controlling interests	621	649
Total net assets	889,655	926,162
Total liabilities and net assets	1,440,765	1,449,943

(2) Consolidated Quarterly Statement of Income and Consolidated Quarterly Statement of Comprehensive Income
 (Consolidated quarterly statement of income)
 (Nine months ended December 31, 2025)

(Millions of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Net sales	344,642	369,515
Cost of sales	269,930	284,117
Gross profit	74,711	85,398
Selling, general and administrative expenses	85,792	75,695
Operating profit (loss)	(11,080)	9,703
Non-operating income		
Interest income	6,289	4,017
Dividend income	2,127	2,777
Foreign exchange gains	2,235	—
Other	2,393	1,385
Total non-operating income	13,044	8,180
Non-operating expenses		
Interest expenses	693	1,096
Foreign exchange losses	—	323
Penalty	654	1,207
Other	299	198
Total non-operating expenses	1,647	2,825
Ordinary profit	316	15,058
Extraordinary income		
Gain on sale of non-current assets	531	506
Gain on sale of investment securities	6,415	1,966
Subsidy income	—	9,485
Penalty income	—	4,819
Total extraordinary income	6,946	16,778
Extraordinary losses		
Loss on sale of non-current assets	80	3
Loss on abandonment of non-current assets	295	96
Loss on tax purpose reduction entry of non-current assets	—	8,768
Impairment losses	406	52
Loss on disaster	431	389
Loss on valuation of investment securities	186	81
Total extraordinary losses	1,401	9,391
Profit before income taxes	5,861	22,445
Income taxes - current	15	5,344
Income taxes - deferred	5,611	2,255
Total income taxes	5,626	7,599
Profit	235	14,846
Profit attributable to non-controlling interests	25	23
Profit attributable to owners of parent	210	14,822

(Consolidated quarterly statement of comprehensive income)
(Nine months ended December 31, 2025)

(Millions of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Profit	235	14,846
Other comprehensive income		
Valuation difference on available-for-sale securities	(8,616)	3,409
Foreign currency translation adjustment	24,354	37,350
Remeasurements of defined benefit plans, net of tax	282	103
Total other comprehensive income	16,019	40,862
Comprehensive income	16,255	55,708
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	16,222	55,677
Comprehensive income attributable to non-controlling interests	33	30

(3) Consolidated Statements of Cash Flows

(Millions of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Cash flows from operating activities		
Profit before income taxes	5,861	22,445
Depreciation	61,524	41,562
Impairment losses	406	52
Increase (decrease) in allowance for doubtful accounts	(561)	395
Increase (decrease) in retirement benefit liability	582	(2,177)
Decrease (increase) in retirement benefit asset	77	(45)
Interest and dividend income	(8,416)	(6,795)
Foreign exchange losses (gains)	(3,012)	(6,199)
Loss (gain) on sale of short-term and long-term investment securities	(6,415)	(1,968)
Loss (gain) on valuation of short-term and long-term investment securities	186	81
Loss (gain) on sale of non-current assets	(450)	(503)
Loss on disaster	431	389
Subsidy income	—	(9,485)
Penalty income	—	(4,819)
Loss on tax purpose reduction entry of non-current assets	—	8,768
Decrease (increase) in trade receivables	10,017	(6,819)
Decrease (increase) in inventories	2,750	15,751
Increase (decrease) in trade payables	2,165	2,802
Increase (decrease) in contract liabilities	—	5,387
Increase (decrease) in accounts payable - other	(841)	11
Other, net	(936)	7,831
Subtotal	63,372	66,664
Interest and dividends received	7,996	6,705
Interest paid	(550)	(996)
Income taxes refund (paid)	(2,332)	(1,049)
Net cash provided by (used in) operating activities	68,485	71,324
Cash flows from investing activities		
Decrease (increase) in time deposits	(3,763)	2,611
Purchase of short-term and long-term investment securities	(441)	(6,092)
Proceeds from sale and redemption of short-term and long-term investment securities	15,344	98,034
Purchase of property, plant and equipment	(105,077)	(100,239)
Proceeds from sale of property, plant and equipment	460	563
Subsidies received	6,749	9,625
Other, net	(2,075)	(3,520)
Net cash provided by (used in) investing activities	(88,803)	982
Cash flows from financing activities		
Proceeds from issuance of bonds	199,865	—
Redemption of bonds	(40,000)	—
Purchase of treasury shares	(1)	(0)
Dividends paid	(19,298)	(19,300)
Increase (decrease) in short-term borrowings	(200,000)	—
Proceeds from long-term borrowings	100,000	—
Other, net	(1,167)	(1,133)
Net cash provided by (used in) financing activities	39,398	(20,434)
Effect of exchange rate change on cash and cash equivalents	9,900	14,092
Net increase (decrease) in cash and cash equivalents	28,981	65,965
Cash and cash equivalents at beginning of period	228,104	234,966
Cash and cash equivalents at end of period	257,085	300,932

(4) Notes on Consolidated Quarterly 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 quarter 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 nine months ended December 31, 2025 decreased by 12,407 million yen compared to the previous method, and operating profit, ordinary profit, and quarterly profit before income taxes increased by 10,719 million yen.

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

(Change in Calculation Method for Tax Expenses)

Tax expenses of the Company and its 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 nine months of this fiscal year.

(Segment Information)

I Nine months ended December 31, 2024 (April 1, 2024–December 31, 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 consolidate d quarterly statement of income (Note 3)
	ICs	Discrete semiconduct or devices	Modules	Total				
Sales								
Japan	54,036	36,680	4,590	95,308	2,934	98,242	—	98,242
Asia	89,619	83,428	17,917	190,964	9,401	200,366	—	200,366
Americas	7,441	7,342	998	15,782	3,989	19,772	—	19,772
Europe	4,790	16,677	2,158	23,625	2,634	26,259	—	26,259
Revenues from contracts with customers	155,888	144,128	25,664	325,681	18,960	344,642	—	344,642
Other revenues	—	—	—	—	—	—	—	—
Sales								
Sales to customers	155,888	144,128	25,664	325,681	18,960	344,642	—	344,642
Inter-segment sales or transfer	1,154	3,383	110	4,649	46	4,695	(4,695)	—
Total	157,043	147,512	25,775	330,330	19,006	349,337	(4,695)	344,642
Segment profit or (loss)	3,986	(20,493)	2,710	(13,796)	1,890	(11,905)	825	(11,080)

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, 825 million yen, mainly includes general administrative expenses of (1,399) million yen that do not attribute to the segment and the settlement adjusted amount of 2,224 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 quarterly statement of income.

II Nine months ended December 31, 2025 (April 1, 2025–December 31, 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 consolidate d quarterly statement of income (Note 3)
	ICs	Discrete semiconduct or devices	Modules	Total				
Sales								
Japan	63,485	40,416	3,682	107,585	2,746	110,331	—	110,331
Asia	92,664	92,025	17,773	202,463	10,133	212,596	—	212,596
Americas	7,688	8,105	959	16,753	4,117	20,870	—	20,870
Europe	5,522	15,289	2,500	23,312	2,404	25,716	—	25,716
Revenues from contracts with customers	169,360	155,837	24,915	350,114	19,401	369,515	—	369,515
Other revenues	—	—	—	—	—	—	—	—
Sales								
Sales to customers	169,360	155,837	24,915	350,114	19,401	369,515	—	369,515
Inter-segment sales or transfer	1,274	3,999	61	5,335	38	5,374	(5,374)	—
Total	170,634	159,837	24,977	355,449	19,440	374,890	(5,374)	369,515
Segment profit or (loss)	19,937	(16,488)	3,011	6,459	3,332	9,792	(89)	9,703

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

- The adjusted amount of the segment profit or loss, (89) million yen, mainly includes general administrative expenses of (197) million yen that do not attribute to the segment and the settlement adjusted amount of 108 million yen, which is not allocated to the segment (such as adjustment for retirement benefits).
- For segment profit or loss, adjustments are made using the operating profit of the consolidated quarterly 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 first quarter of the current fiscal year.

As a result of this change in depreciation method, segment profit for the nine months ended December 31, 2025 increased by 4,203 million yen in ICs, 230 million yen in Modules, 396 million yen in Others, and 537 million yen in Adjusted amount, respectively, while segment loss decreased by 5,352 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