



April 23, 2009

To Whom It May Concern

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Notice Concerning Reversing a Portion of Deferred Tax Liabilities and Revisions to Forecast Data

ROHM has revised the forecast data announced on February 6, 2009, as indicated below to better reflect recent trends in its business results:

(Monetary unit: Millions of yen)

Revisions to forecast data for consolidated business results for the fiscal year ended March 31, 2009
 (April 1, 2008, to March 31, 2009)

| | Net sales | Operating income | Ordinary income | Net income | Earnings per share |
|--|----------------------------|----------------------|--------------------------|----------------------------|--------------------|
| Previously announced forecast (A) | Millions of yen 315,500 | Millions of yen 0 | Millions of yen 5,500 | Millions of yen -11,500 | Yen -104.95 |
| Revised forecast (B) | 317,000 | 10,500 | 18,600 | 9,600 | 87.61 |
| Change (B – A) | 1,500 | 10,500 | 13,100 | 21,100 | |
| Percent change (%) | 0.5 | — | 238.2 | — | |
| Reference: Results for the previous fiscal year (ended March 31, 2008) | 373,405 | 67,361 | 62,796 | 31,931 | 284.66 |

Revisions to forecast data for non-consolidated business results for the fiscal year ended March 31, 2009
 (April 1, 2008, to March 31, 2009)

| | Net sales | Operating income | Ordinary income | Net income | Earnings per share |
|--|----------------------------|--------------------------|---------------------------|--------------------------|--------------------|
| Previously announced forecast (A) | Millions of yen 246,500 | Millions of yen 4,000 | Millions of yen 19,000 | Millions of yen 3,000 | Yen 27.38 |
| Revised forecast (B) | 247,500 | 4,800 | 21,400 | 3,900 | 35.59 |
| Change (B – A) | 1,000 | 800 | 2,400 | 900 | |
| Percent change (%) | 0.4 | 20.0 | 12.6 | 30.0 | |
| Reference: Results for the previous fiscal year (ended March 31, 2008) | 333,279 | 36,391 | 33,244 | 18,077 | 161.16 |

Reason for revisions

ROHM has been appropriating deferred tax liabilities for the future taxes imposed on dividends from the retained earnings of overseas subsidiaries in the consolidated financial statements. On March 31, 2009, a measure to treat the dividends from overseas subsidiaries as non-taxable income was introduced through the revision of Corporation Tax Law. Therefore, in the fiscal year ended March 31, 2009, the company will reverse a portion of deferred tax liabilities in the past, and the cost of tax will be decreased by approximately 50 billion yen.

With regards to annual operating result, ROHM's operating income and ordinary income is expected to surpass the initial forecast announced on February 6, 2009 due to the depreciation of Yen and our efforts toward cost reduction.

But on the other hand, additional losses will be appropriated due to the early retirement related cost and revaluation of unused fixed assets at worldwide ROHM group companies including OKI Semiconductor Co., Ltd, which we acquired in last October.

For above reasons, ROHM has made the revisions to the consolidated and non-consolidated projection, which we announced on February 6, 2009.

<Notabilia on forecast data>

Since the statement regarding the business results forecast accounted for in this press release is based on current information acquired by ROHM as well as specific legitimate prerequisites, actual business results may be considerably different due to various factors.

Note: This report is a translation of the press release of the Company prepared in accordance with the provisions set forth in the Securities and Exchange Law and its related accounting regulations. The original version of this press release is written in Japanese. In the event of any discrepancies in words, accounts, figures or the like between this press release and the original, the original Japanese version shall govern.