

Please note that the following is an English translation of the original Japanese version, prepared only for the convenience of non-Japanese speakers concerned. In case of any discrepancy between this translation and the Japanese original, the latter shall prevail.



June 22, 2009

To Whom it may concern

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Notice of Correction to the Financial Report of the Year Ended March 31, 2009

Rohm CO., LTD has corrected the Financial Report of the Year Ended March 31, 2009, as follows.
 All the collections are underlined.

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Summary information 1. Consolidated Business Results for the Year Ended March 31, 2009 (From April 1, 2008 to March 31, 2009)

(3) Consolidated Cash Flows
 [before the correction]

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of year
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Year ended March 31, 2009	<u>65,305</u>	<u>-90,081</u>	-27,719	<u>261,870</u>
Year ended March 31, 2008	136,191	-33,337	-53,118	325,715

[after the correction]

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of year
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Year ended March 31, 2009	<u>65,971</u>	<u>-90,407</u>	-27,719	<u>262,210</u>
Year ended March 31, 2008	136,191	-33,337	-53,118	325,715

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Qualitative information • Financial statements and other Business Results

2. Financial Analysis

[before the correction]

(an omission)

The cash flow status is as follows:

Cash flow from operating activities increased by 65,305 million yen (an increase of 136,191 million yen in the previous fiscal year). This is mainly attributable to the increased factor of depreciation and amortization and decrease in notes and accounts receivable, and the decreased factor of loss before income taxes and minority interests.

Cash flow from investment activities decreased by 90,081 million yen (a decrease of 33,337 million yen in the previous fiscal year). This was caused by the decreased factors of purchases of subsidiary's share accompanying revision on the extent of consolidation and the balance of acquisition and sales of tangible fixed assets, and the increased factor of the balance of acquisition and sales of securities and investment securities.

Cash flow from financial activities decreased by 27,719 million yen (a decrease of 53,118 million yen in the previous fiscal year). This results from the decreased factor of the payment of dividends.

Consequently, cash and cash equivalents decreased by 63,686 million yen. In addition, affected by 158 million yen accompanying revision on the extent of consolidation, the balance is 261,870 million yen as of March 31, 2009.

As an event significantly affecting cash flow in the fiscal year, plant and equipment investment of 50,500 million yen and depreciation and amortization (tangible fixed assets) of 53,000million yen are scheduled.

(Reference) Changes in cash-flow indicators:

	Year ended March 31, 2005	Year ended March 31, 2006	Year ended March 31, 2007	Year ended March 31, 2008	Year ended March 31, 2009
Shareholder's equity ratio	85.2%	82.7%	84.9%	86.7%	87.5%
Shareholder's equity ratio on the market value basis	139.4%	151.0%	126.4%	77.6%	66.2%
Ratio of cash flow to interest-bearing liability	-	-	-	-	0.012/year
Interest coverage ratio	-	-	-	-	<u>4.025.2</u>

[after the correction]

(an omission)

The cash flow status is as follows:

Cash flow from operating activities increased by 65,971 million yen (an increase of 136,191 million yen in the previous fiscal year). This is mainly attributable to the increased factor of depreciation and amortization and decrease in notes and accounts receivable, and the decreased factor of loss before income taxes and minority interests.

Cash flow from investment activities decreased by 90,407 million yen (a decrease of 33,337 million yen in the previous fiscal year). This was caused by the decreased factors of purchases of subsidiary's share accompanying revision on the extent of consolidation and the balance of acquisition and sales of tangible fixed assets, and the increased factor of the balance of acquisition and sales of securities and investment securities.

Cash flow from financial activities decreased by 27,719 million yen (a decrease of 53,118 million yen in the previous fiscal year). This results from the decreased factor of the payment of dividends.

Consequently, cash and cash equivalents decreased by 63,345 million yen. In addition, affected by 158 million yen accompanying revision on the extent of consolidation, the balance is 262,210 million yen as of March 31, 2009.

As an event significantly affecting cash flow in the fiscal year, plant and equipment investment of 50,500 million yen and depreciation and amortization (tangible fixed assets) of 53,000million yen are scheduled.

(Reference) Changes in cash-flow indicators:

	Year ended March 31, 2005	Year ended March 31, 2006	Year ended March 31, 2007	Year ended March 31, 2008	Year ended March 31, 2009
Shareholder's equity ratio	85.2%	82.7%	84.9%	86.7%	87.5%
Shareholder's equity ratio on the market value basis	139.4%	151.0%	126.4%	77.6%	66.2%
Ratio of cash flow to interest-bearing liability	-	-	-	-	0.012/year
Interest coverage ratio	-	-	-	-	<u>4.066.3</u>

Qualitative information • Financial statements and other Consolidated Financial Statements for the Year Ended March 31, 2009
 (4)Consolidated Statement of Cash Flow
 [before the correction]

(Unit: millions of yen)

	Year Ended March 31, 2008 (From April 1, 2007 To March 31, 2008)	Year Ended March 31, 2009 (From April 1, 2008 To March 31, 2009)
Operating Activities		
Income (-loss) before income taxes and minority interests	57,966	-25,520
Depreciation	55,604	48,951
Impairment loss	-	11,908
Amortization of goodwill	-	2,156
Increase (-decrease) in net liability for retirement benefits	-29	-4,195
Increase (-decrease) in prepaid pension cost	-	1,153
Increase (-decrease) in allowance for restructuring expenses	-	6,011
Interest and dividends income	-11,808	-5,808
Foreign currency exchange loss (-gain)-net	12,086	1,160
Investment loss (-gain) on equity method	-	1,464
Revaluation loss (-gain) on securities/investment securities	2,997	6,792
Decrease (-increase) in notes and accounts receivable -trade	18,132	37,348
Decrease (-increase) in inventories	3,865	9,095
Increase (-decrease) in notes and accounts payable -trade	-5,505	-15,288
Others -net	10,071	<u>-2,865</u>
Subtotal	143,380	<u>72,364</u>
Interest and dividends -received	12,185	6,287
Interest expenses	-	-16
Income taxes -refunded (-paid)	-19,374	-13,330
Net cash used by operating activities	136,191	<u>65,305</u>
Investing Activities		
Decrease (-increase) in time deposits	2,707	<u>8,104</u>
Purchase of securities and investment securities	-48,755	-4,781
Revenue from selling and paying-off of securities and investment securities	65,455	41,559
Purchases of tangible fixed assets	-51,076	<u>-53,186</u>
Proceeds from sales of tangible fixed assets	253	202
Purchases of subsidiary's share accompanying revision on the extent of consolidation	-	-81,460
Others -net	-1,920	-518
Net cash used in investing activities	-33,337	<u>-90,081</u>
Financing Activities		
Purchases of treasury share	-39,552	-20
Dividends paid	-13,563	-25,202
Purchases for repayment of short-term debt	-	-2,381
Others -net	-1	-116
Net cash used in financing activities	-53,118	<u>-27,719</u>
Effect of Exchange Rate changes on Cash and Cash Equivalents	-36,199	-11,190
Net Increase(-decrease) in Cash and Cash Equivalents	13,536	<u>-63,686</u>
Cash and Cash Equivalents at Beginning of the Fiscal Year	312,178	325,715
Increase(-decrease) in Cash and Cash Equivalents Accompanying Revision on Extent of Consolidation	-	-158
Cash and Cash Equivalents at End of the Fiscal Year	325,715	<u>261,870</u>

[after the correction]

(Unit: millions of yen)

	Year Ended March 31, 2008 (From April 1, 2007 To March 31, 2008)	Year Ended March 31, 2009 (From April 1, 2008 To March 31, 2009)
Operating Activities		
Income (-loss) before income taxes and minority interests	57,966	-25,520
Depreciation	55,604	48,951
Impairment loss	-	11,908
Amortization of goodwill	-	2,156
Increase (-decrease) in net liability for retirement benefits	-29	-4,195
Increase (-decrease) in prepaid pension cost	-	1,153
Increase (-decrease) in allowance for restructuring expenses	-	6,011
Interest and dividends income	-11,808	-5,808
Foreign currency exchange loss (-gain)-net	12,086	1,160
Investment loss (-gain) on equity method	-	1,464
Revaluation loss (-gain) on securities/investment securities	2,997	6,792
Decrease (-increase) in notes and accounts receivable -trade	18,132	37,348
Decrease (-increase) in inventories	3,865	9,095
Increase (-decrease) in notes and accounts payable -trade	-5,505	-15,288
Others -net	10,071	<u>-2,199</u>
Subtotal	<u>143,380</u>	<u>73,030</u>
Interest and dividends -received	12,185	6,287
Interest expenses	-	-16
Income taxes -refunded (-paid)	-19,374	-13,330
Net cash used by operating activities	<u>136,191</u>	<u>65,971</u>
Investing Activities		
Decrease (-increase) in time deposits	2,707	<u>8,444</u>
Purchase of securities and investment securities	-48,755	-4,781
Revenue from selling and paying-off of securities and investment securities	65,455	41,559
Purchases of tangible fixed assets	-51,076	<u>-53,852</u>
Proceeds from sales of tangible fixed assets	253	202
Purchases of subsidiary's share accompanying revision on the extent of consolidation	-	-81,460
Others -net	-1,920	-518
Net cash used in investing activities	<u>-33,337</u>	<u>-90,407</u>
Financing Activities		
Purchases of treasury share	-39,552	-20
Dividends paid	-13,563	-25,202
Purchases for repayment of short-term debt	-	-2,381
Others -net	-1	-116
Net cash used in financing activities	<u>-53,118</u>	<u>-27,719</u>
Effect of Exchange Rate changes on Cash and Cash Equivalents	-36,199	-11,190
Net Increase(-decrease) in Cash and Cash Equivalents	<u>13,536</u>	<u>-63,345</u>
Cash and Cash Equivalents at Beginning of the Fiscal Year	312,178	325,715
Increase(-decrease) in Cash and Cash Equivalents Accompanying Revision on Extent of Consolidation	-	-158
Cash and Cash Equivalents at End of the Fiscal Year	<u>325,715</u>	<u>262,210</u>

[Tax Effect Accounting]

[before the correction]

1. Deferred tax assets and deferred tax liabilities by main source

	Year ended March 31, 2008	Year ended March 31, 2009
Deferred tax assets		
Securities	1,609 million yen	2,579 million yen
Inventories	7,242	<u>7,858</u>
Depreciation	11,443	<u>13,210</u>
Accrued expenses	1,703	3,880
Liability for retirement benefits	15	<u>1,598</u>
Allowance for restructuring expenses	-	2,198
Loss carried forward	3,613	<u>21,942</u>
Foreign tax credit	1,108	860
Impairment loss	646	<u>3,816</u>
Valuation difference of land	-	<u>7,924</u>
Others	1,862	<u>5,808</u>
Subtotal	<u>29,246</u>	<u>71,677</u>
Valuation reserve	-4,362	<u>-54,379</u>
Total deferred tax assets	<u>24,883</u>	<u>17,298</u>
Deferred tax liabilities		
Undistributed earnings of foreign subsidiaries	-58,552	-15,318
Prepaid pension cost	-1,772	<u>-2,686</u>
Variation liability adjustments	-	-2,321
Others	-1,607	<u>-3,430</u>
Total deferred tax liabilities	<u>-61,931</u>	<u>-23,757</u>
Net deferred tax assets (- liabilities)	<u>-37,048</u>	<u>-6,458</u>

(Note) Net deferred tax assets (- liabilities) as of March 31, 2008 and 2009 are included in the following accounts in the consolidated balance sheets:

	Year ended March 31, 2008	Year ended March 31, 2009
Current assets - Deferred tax assets	9,963 million yen	7,986 million yen
Fixed assets - Deferred tax assets	3,596	4,091
Current liabilities - Deferred tax liabilities	-780	-3,704
Long-term liabilities - Deferred tax liabilities	-49,827	-14,832

2. Details on individual items which were attributable to the difference when there is significant disparity between the normal effective statutory tax rates and the actual effective tax rates

	Year ended March 31, 2008	Year ended March 31, 2009
Normal effective statutory tax rate	40.6 %	40.6 %
(Adjustments)		
Applicable tax rate of foreign consolidated subsidiaries Returned expense	-	<u>193.1</u>
Corporation tax credit for research and development expenses	-2.5	1.9
Increase/decrease of valuation reserve	3.3	<u>-105.8</u>
Others	<u>3.5</u>	<u>2.5</u>
Actual effective tax rates	<u>44.9 %</u>	<u>132.3 %</u>

[after the correction]

1. Deferred tax assets and deferred tax liabilities by main source

	Year ended March 31, 2008	Year ended March 31, 2009
Deferred tax assets		
Securities	1,609 million yen	2,579 million yen
Inventories	7,242	<u>5,594</u>
Depreciation	11,443	<u>12,041</u>
Accrued expenses	1,703	3,880
Liability for retirement benefits	15	<u>1,599</u>
Allowance for restructuring expenses	-	2,198
Loss carried forward	3,613	<u>17,982</u>
Foreign tax credit	1,108	860
Impairment loss	646	<u>4,509</u>
Others	1,862	<u>3,306</u>
Subtotal	<u>29,246</u>	<u>54,552</u>
Valuation reserve	-4,362	<u>-39,518</u>
Total deferred tax assets	<u>24,883</u>	<u>15,033</u>
Deferred tax liabilities		
Undistributed earnings of foreign subsidiaries	-58,552	-15,318
Prepaid pension cost	-1,772	<u>-1,620</u>
<u>Allowance for doubtful accounts for affiliate companies</u>	-	<u>-1,674</u>
Variation liability adjustments	-	-2,321
Others	-1,607	<u>-557</u>
Total deferred tax liabilities	<u>-61,931</u>	<u>-21,492</u>
Net deferred tax assets (- liabilities)	<u>-37,048</u>	<u>-6,458</u>

(Note) Net deferred tax assets (- liabilities) as of March 31, 2008 and 2009 are included in the following accounts in the consolidated balance sheets:

	Year ended March 31, 2008	Year ended March 31, 2009
Current assets - Deferred tax assets	9,963 million yen	7,986 million yen
Fixed assets - Deferred tax assets	3,596	4,091
Current liabilities - Deferred tax liabilities	-780	-3,704
Long-term liabilities - Deferred tax liabilities	-49,827	-14,832

2. Details on individual items which were attributable to the difference when there is significant disparity between the normal effective statutory tax rates and the actual effective tax rates

	Year ended March 31, 2008	Year ended March 31, 2009
Normal effective statutory tax rate	40.6 %	40.6 %
(Adjustments)		
<u>Returned tax expense of undivided profit from foreign consolidated subsidiaries</u>	-	<u>194.4</u>
Increase/decrease of valuation reserve	3.3	<u>-109.2</u>
<u>Applicable tax rate of foreign consolidated subsidiaries</u>	<u>-0.1</u>	<u>6.6</u>
<u>Amortization of goodwill</u>	-	<u>-3.4</u>
<u>Investment loss on equity method</u>	<u>0.0</u>	<u>-2.3</u>
Corporation tax credit for research and development expenses	-2.5	1.9
Others	<u>3.6</u>	<u>3.7</u>
Actual effective tax rates	<u>44.9 %</u>	<u>132.3 %</u>