



[Please note that the followings including Independent Auditor's Reports and Report of the Board of Company Auditors 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, 2013. 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 29, 2013

To Our Shareholders:

ROHM Co., Ltd.
21, Saiin Mizosaki-cho,
Ukyo-ku, Kyoto, Japan
Satoshi Sawamura
President

NOTICE OF THE 55TH ORDINARY GENERAL SHAREHOLDERS MEETING

Dear Shareholders,

You are cordially invited to attend the 55th Ordinary General Shareholders Meeting of ROHM CO., LTD. ("the Company"). If you are unable to attend the meeting, 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 38. Your vote must be received by the Company no later than Wednesday June 26, 2013, 5:15 p.m. (JST).

NOTICE OF MEETING

1. Date and Time: Thursday, June 27, 2013, 10:00 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 and Non-consolidated Financial Statements, for the 55th Fiscal Year (from April 1, 2012 to March 31, 2013)
2. Audit Reports on Consolidated Financial Statements from the Independent Auditors and the Board of Company Auditors for the 55th Fiscal Year (from April 1, 2012 to March 31, 2013)

Resolutions:

- Proposal 1: Appropriation of Retained Earnings for the 55th Fiscal Year
Proposal 2: Election of ten (10) Directors

How to Exercise Your Voting Rights

1. How to Exercise Your Voting Rights 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.

(1) Designated Voting Website

1) You are able to exercise your voting rights via the Internet by accessing the designated voting website (<http://www.evotep.jp/>). (Operation is adjourned from 2:00 a.m. to 5:00 a.m. everyday) Websites are available for exercising your voting rights by personal computer, smart phone or mobile phone (i-mode, EZweb, or Yahoo! Keitai)*. The accessed site is automatically selected according to Internet connection conditions.

* I-mode is a registered trademark of NTT DoCoMo, Inc.; EZweb, KDDI Corporation; and Yahoo!, Yahoo! Inc., United States.

- 2) You may be unable to access the voting website from your personal computer or smart phone because of Internet connection conditions when a firewall program or other security programs are installed for Internet security, when antivirus software is installed, or when a proxy server is used.
- 3) To exercise your voting rights online from a mobile phone, use either i-mode, EZweb, or Yahoo! Keitai service. To ensure security, only those portable phones that are compatible with encrypted (SSL) communication or portable-phone data communication can be used to access the website.
- 4) Voting from the website can be accepted until 5:15 p.m. (JST), Wednesday, June 26, 2013. 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) How to Exercise Your Voting Rights via the Internet

- 1) On the voting website (<http://www.evotep.jp/>), enter your login ID and temporary password, both of which can be found on your ballot sheet. Proceed with the instructions that appear on the display and select whether you are voting in the affirmative, or the negative for each proposals.
- 2) To prevent non-shareholders from having unauthorized access to the voting website and casting false votes, shareholders may be requested to change their temporary passwords upon logging into the voting website.
- 3) You will be informed of your login ID and temporary password each time a shareholders meeting is called.

(3) Expenses Incurred When Accessing the Voting Website

The expenses incurred by accessing to the voting website (internet access fees, phone-line charges, etc.) shall be borne by shareholders. When voting rights are exercised via a portable phone, packet communication fees and other fees incurred shall be borne by shareholders.

2. Handling When Voting Is Exercised Multiple Times

If you exercise your voting rights both by mail and via the Internet, only those exercised via the Internet will be valid.

If you exercise your voting rights multiple times via the Internet, the last time that you exercise your voting rights shall be deemed valid. Furthermore, if you exercise your voting rights in duplicate by accessing the voting website from a personal computer, a smart phone and a mobile phone, the last time that you exercise your voting rights shall be deemed valid.

3. Exercising Your Voting Rights by Designating a Shareholder Who Will Attend the General Shareholders Meeting as Your Attorney

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.

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)

Business Report

For the period from April 1, 2012 to March 31, 2013

1. Present Status of ROHM Group

(1) Business Progress and Results

Overall Review of Results of Operations

During the year ended March 31, 2013, although signs of economic recovery were seen in the US after the fall of last year, the world economy continued to be weak as a whole due to China's economic slowdown coupled with a prolonged economic recession in Europe.

By individual regions, in the US, economic recovery remained weak in the first half of the fiscal year due to concern over a tight fiscal policy, but after the fall signs of improvement were seen in consumption and employment, placing the overall economy on a recovery trend. In Europe, the economy continued to slump because of prolonged financial and monetary problems, while in China, the overall economy exhibited slower growth due to decreasing export expansion, which was due to the influence of the economic recession in Europe and other major markets. India and South Korea also experienced slowing economic growth due to sluggish exports. And in Japan, exports and industrial production slowed down after the summer on the heels of a recovery trend that arose out of reconstruction demands following the Great East Japan Earthquake - amid the backdrop of a sluggish world economy and appreciation of the yen. But after the turn of the year, promising signs for the economy were seen again with higher stock prices and the depreciation of the yen.

In the electronics-related industries, smartphones and tablet computers enjoyed robust sales. Regarding the automotive market, although the Japanese market temporarily entered an adjustment phase after the fall, the market continued strong as a whole. However, the markets including existing mobile phones, personal computers, and flat screen TVs went through a prolonged adjustment period, which brought the continued harsh conditions.

In the face of such a business environment, the entire ROHM Group remained committed to cost reduction not only by increasing efficiency through the restructuring of production systems mainly for ICs, reviewing semiconductor materials, and streamlining via yield ratio improvements, but also by promoting structural reform such as personnel cutbacks.

On the other hand, to increase sales over the mid- to long-term, the Group strengthened its product lineups and positioned four key areas as "engines for future growth": 1) IC synergy (with LAPIS Semiconductor Co., Ltd.); 2) SiC-based power devices; 3) LEDs and related products; and 4) Sensor-related products.

The ROHM Group views the automotive, telecommunication infrastructure and industrial equipment (including FA) markets as significant areas where growth is expected, and has accordingly increased sales personnel in these important markets and created new product strategy groups by market segment. In order to respond to increased customer globalization, the Group proceeded with restructuring of the sales system from one focused on individual regions into one focused on customers. And, at individual overseas sites, the ROHM Group has been working to enhance customer support capabilities by employing local FAEs (*1).

Regarding new product development, ROHM has put much effort into developing ultra-low power wireless modules for smart homes based on specified low power radio (*2) technology, which are expected to see significant adoption, high efficiency power related ICs for automotive applications, high reliability resistors, ultra-compact discrete semiconductor devices for mobile devices such as smartphones and tablet PCs, and CPU peripheral devices.

ROHM also continued to develop new fields for mid- to long-term growth by upgrading its product lineups of SiC devices and modules, which we are quickly developing as next-generation technologies, as well as launching sales of the B-analyst (*3), micro-blood analysis system in Europe and commercializing solid fuel type hydrogen fuel cells (*4) under a joint development program with Aquafairy Corp. and Kyoto University.

As mentioned above, ROHM endeavored to recover its business results through company-wide efforts, but due to continuing difficulties in the business environment, consolidated net sales for the year ended March 31, 2013 were 292,410 million yen (a decrease of 4.0 percent from the year ended March 31, 2012), and operating loss was 921 million yen (cf. operating income 6,352 million yen for the year ended March 31, 2012). Ordinary income was 11,786 million yen (an increase of 61.8 percent from the year ended March 31, 2012) due to the influence of foreign currency exchange gains, but the net loss for the year was 52,464 million yen due to a considerable amount of impairment loss on fixed assets (cf. net loss 16,106 million yen for the year ended March 31, 2012).

- *1. FAE (Field Applications Engineer)
Engineers and technicians who provide technical support and proposals, including technical information, to customers.
- *2. Specified low power radio
A low-output-type radio communication standard that can be used without a license, qualification or registration. The 429MHz and other bandwidths have already been approved, with the 920MHz bandwidth recently released in July 2012. Compared to the 2.4GHz bandwidth (which includes wireless LANs), these wavelengths can reach long distances easily even through obstacles.
- *3. Micro-blood analysis system 'B-analyst'
A proprietary system that performs precision diagnostic tests using only a trace amount of blood. In 2008 the system was being sold in Japan under the name Banalyst®Ace. Then in November 2012 ROHM entered into a marketing alliance in Europe with A. Menarini Diagnostics of Italy under the name of 'B-analyst'.
- *4. Solid fuel type hydrogen fuel cells
A type of fuel cell in which hydrogen is formed and electricity generated after solidified calcium hydride is processed into a sheet-like structure and water is added. This cell is safer and more portable than existing methanol fuel cells and hydrogen fuel cells using cylinders. It is also an extremely clean form of energy.

Overview of performance in each segment

<ICs>

Consolidated net sales for the year ended March 31, 2013 were 140,761 million yen (a decrease of 5.6 percent from the year ended March 31, 2012), and segment losses for the year were 7,824 million yen (cf. segment losses 6,665 million yen for the year ended March 31, 2012).

In the digital AV equipment field, sales of lens controller driver ICs for digital still cameras increased in the first half of the year, but entered an adjustment phase due to the sluggish market after the fall. Sales in the flat screen TV sector also remained slow, and power ICs for LCD panels remained in the doldrums. In the mobile phone sector, while extreme price competition for parts, coupled with the effects of a sluggish market for conventional mobile phones, set the demand for LED driver ICs to lower than expected levels, the demand for sensor ICs for smartphones was strong. For gaming consoles, along with the launch of new models, sales centered on power ICs were on a recovery trend, but entered an adjustment phase again after the turn of the year. Regarding personal computers, sales of motor driver ICs were on a recovery trend in the first half of the year, but entered an adjustment phase after the fall. For the automotive components market, sales of LED driver ICs for lamps were robust. Likewise, in the industrial equipment market, sales of power ICs were strong.

At LAPIS Semiconductor Co., Ltd., a ROHM Group company, sales of low power microcontrollers for the security market and custom memory ICs for handheld game consoles were strong, while the demand for other memory ICs, including P2ROM (*5) products for the entertainment market, significantly decreased due to market slowdown. In addition, LAPIS Semiconductor Co., Ltd. sold its optical components division in order to focus on its core business.

Regarding production systems, ROHM decreased its production volumes at its headquarters in Kyoto and at ROHM Apollo Co., Ltd. in Fukuoka Prefecture and worked to reduce costs through material changes and improvements in the yield ratio as well as promoting 300mm wafer power devices at ROHM Hamamatsu Co., Ltd. in Shizuoka Prefecture and improving production efficiency at individual factories. ROHM also worked to share production lines with LAPIS Semiconductor Co., Ltd. and enhance its BCM (Business Continuity Management) system against risks such as disasters.

- *5. P2ROM (Production Programmed ROM)
Non-volatile memory developed by LAPIS Semiconductor Co., Ltd. Products are shipped after the customer's program and data are written into memory at the factory. They are often used for gaming consoles, and feature a shorter turnaround time (TAT) compared to conventional mask ROMs.

<Discrete semiconductor devices>

Consolidated net sales for the year ended March 31, 2013 were 99,373 million yen (a decrease of 4.3 percent from the year ended March 31, 2012), and segment profits were 7,929 million yen (a decrease of 31.7 percent from the year ended March 31, 2012).

In the transistor and diode categories, sales were severe due to the effects of a considerable decrease in production in the flat screen TV market, coupled with slow recovery of orders in automotive markets which had decreased due to the flooding in Thailand.

In the sector of SiC, which is used in next-generation high-efficiency devices, ROHM put much effort into

enriching product lineups of SiC diodes and MOSFETs, and began full-scale mass-production of full SiC modules for increased use for air-conditioners.

Regarding LEDs, small-package products, including PicoLEDs, sold well.

Concerning laser diodes, sales of dual-wavelength pulsation laser diodes for CD/DVD players (*6) and other applications were slow.

As for production systems, ROHM decided to close its transistor wafer factory in Ibaraki Prefecture and concentrate its efforts toward cost reduction by improving production efficiency at individual group factories in Thailand, the Philippines, and Tianjin, China. ROHM also made considerable efforts to enhance its BCM (Business Continuity Management) system.

- *6. Dual-wavelength pulsation laser diodes for CD/DVD players
Self-pulsation-type dual-wavelength laser diodes in which a single element generates two lasers, a 780nm beam for playing CDs and a 650nm type for playing DVDs.

<Others>

Consolidated net sales for the year ended March 31, 2013 were 52,275 million yen (an increase of 1.2 percent from the year ended March 31, 2012), and segment losses were 2,433 million yen (cf. segment losses 482 million yen for the year ended March 31, 2012).

In the resistor category, sales of mainly ultra-compact resistors for the mobile phone market entered an adjustment phase, but transitioned toward recovery trend after the turn of the year.

Sales of tantalum capacitors were extremely sluggish due to the flooding in Thailand in the first half of the year, but gradually showed signs of recovery.

For optical modules, although sales of photointerrupters (*7) decreased due to the sluggish market for digital still cameras and printers in China and Europe, sales of infrared LED modules for smartphones were robust.

Regarding LED lighting products, sales were steady due to growing energy saving concerns and enhanced product lineups.

In the power module category, power supply modules for LED lighting enjoyed increased sales.

Concerning thermal printheads, sales for mini-printers recovered and sales of image sensor heads for scanners increased after the summer.

In the medical field, sales of micro-blood analysis systems steadily increased although growth was still small in scale.

Regarding production systems, ROHM strove to improve production efficiency and reduce costs, and continued to strengthen its BCM (Business Continuity Management) system at group factories in Thailand, the Philippines, and Dalian and Tianjin in China.

- *7. Photointerrupter
A sensor comprised of an infrared emitter on one side and an infrared detector on the other side. The sensor detects that the beam from the emitter is blocked when an object passes through the beam. It is often used to detect the existence or location of objects.

The net sales mentioned above are sales to external customers.

(2) Capital Expenditures

In this period, the Group invested 42,817 million yen in total in facilities to pursue the improvement and expansion of the development and manufacturing system as well as drastic streamlining. A breakdown of investment by segment is as follows:

ICs	15,051	million yen
Discrete Semiconductor Devices	14,949	million yen
Others	6,692	million yen
Sales and Administrative Expenses Division	6,124	million yen

(3) Financing

The capital expenditures and others during this period were funded through internal funding. No financing through stock issuance, bond issuance and borrowing was carried out.

(4) Priority Issues

Although the global economy is gradually showing positive signs, as Japan and the US are seeing some improvement in personal consumption and employment, it will take time for a full recovery due to financial and monetary problems in Europe.

The electronics industry will continue to grow in the mid- to long-term thanks to the increased proliferation of digital appliances and automotive computerization. However, competition with regard to prices and technologies will become more spirited, making it increasingly necessary to supply products that are competitive all over the world. ROHM will accomplish this by developing new products and technologies that respond to global markets, and by thoroughly tackling cost reduction.

Under these circumstances, the ROHM Group will exert itself to identify new needs in advance and develop eco-friendly devices that meet energy-saving needs and novel applications never seen before, in a broad range of markets (i.e. automotive electronics equipment, flat screen TVs, information and telecommunication, and mobile equipment).

In order to keep pace with rapid changes in the global and Asian electronic components markets and increase market share, ROHM will not only develop and distribute new products but will also continue to strengthen sales structures for overseas customers by expanding sales bases and increasing the number of FAEs in inland China and developing activities by companies newly established in India and Brazil.

In the future, based on our experiences and lessons learned from the Great East Japan Earthquake and the flooding in Thailand, ROHM will further strengthen its management system to ensure business continuity by reviewing and restructuring measures against natural disasters, geopolitical risks, and other unforeseen events.

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

Item	Mar-2010	Mar-2011	Mar-2012	(Current period) Mar-2013
Net Sales	335,640	341,885	304,652	292,410
Ordinary Income	17,284	26,805	7,286	11,786
Net Income (Loss)	7,134	9,632	△16,106	△52,464
Net Income (Loss) per Share (yen)	65.09	88.07	△149.40	△486.63
Total Assets	807,339	759,988	737,326	699,014
Net Assets	707,718	668,778	634,280	613,647

(Notes) 1. These values are rounded down to the nearest million except for the net income (loss) per share for the period, rounded down to two decimal places.

2. Net income (loss) 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.

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

Item	Mar-2010	Mar-2011	Mar-2012	(Current Period) Mar-2013
Net Sales	274,247	294,303	255,787	249,741
Ordinary Income	18,526	55,041	8,428	21,416
Net Income (Loss)	13,851	50,514	△68,982	4,200
Net Income (Loss) per Share (yen)	126.42	461.92	△639.82	38.95
Total Assets	557,718	541,789	467,061	463,989
Net Assets	460,842	484,811	403,511	403,845

(Notes) 1. These values are rounded down to the nearest million except for the net income (loss) per share for the period, rounded down to two decimal places.

2. Net income (loss) 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.

(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:

Segment Name	Main products and business
ICs	Analog ICs, Logic ICs, Memory ICs, ASICs, Foundry business operations
Discrete semiconductor devices	Diodes, Transistors, Light Emitting Diodes, Laser Diodes
Others	Resistors, Printhead Products, Optical Modules, Tantalum Capacitor, Power Modules, Lighting Products

(7) Main Business Sites

	Name	Location
ROHM CO., LTD.	Head Office/Factory Kyoto Technology Center Yokohama Technology Center Nagoya Design Center Yokohama Business Center Tokyo Business Center Kyoto Business Center Nagoya Business Center	Kyoto Kyoto Kanagawa Aichi Kanagawa Tokyo Kyoto Aichi
Manufacturing	ROHM HAMAMATSU CO., LTD. ROHM WAKO CO., LTD. ROHM APOLLO CO., LTD. ROHM MECHATECH CO., LTD. LAPIS SEMICONDUCTOR CO., LTD. LAPIS SEMICONDUCTOR MIYAGI CO., LTD. LAPIS SEMICONDUCTOR MIYAZAKI CO., LTD. AGLED 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. ROHM MECHATECH (TIANJIN) CO., LTD. KIONIX, INC. SICRYSTAL AG	Shizuoka Okayama Fukuoka Kyoto Kanagawa Miyagi Miyazaki Hyogo Korea Philippines Thailand China China Malaysia Philippines Thailand China U.S.A. Germany
Sales	ROHM SEMICONDUCTOR U.S.A., LLC ROHM SEMICONDUCTOR DO BRASIL LTDA. ROHM SEMICONDUCTOR GmbH ROHM SEMICONDUCTOR KOREA CORPORATION ROHM SEMICONDUCTOR TRADING (DALIAN) CO., LTD. ROHM SEMICONDUCTOR (SHANGHAI) CO., LTD. ROHM SEMICONDUCTOR (SHENZHEN) 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.	U.S.A. Brazil Germany Korea China China China China Taiwan Singapore Philippines Thailand Malaysia India
Logistics	ROHM LOGISTEC CO., LTD.	Okayama

(8) Employees

Segment Name	Number of Employees	Change from the Previous Fiscal Year	Average Service Years
ICs	20,203	Decrease by 1,092 employees	9.2 years
Discrete semiconductor devices			
Others			
Sales and administrative expenses division			

(Notes) 1. The value of the average service years is rounded down to one decimal place.

2. The number of employees includes, in addition to full-time employees, 464 regular workers based on fixed-term employment contracts, who are excluded from the calculation of the average service years.

(9) Summary of Important Subsidiaries

Company Name	Capital	Voting Right Ratio by ROHM	Main Business
ROHM HAMAMATSU CO., LTD.	Million yen 400	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 27,600	100.0	Manufacture 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 (H.K.) CO., LTD.	Thousand HK\$ 27,000	100.0	Sales of electronic components
ROHM U.S.A., INC.	Thousand US\$ 253,642	100.0	Administrative responsibility for subsidiaries in North and South America
ROHM ELECTRONICS ASIA PTE. LTD.	Thousand S\$ 90,630	100.0	Administrative responsibility for subsidiaries in Asia and others

(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.

2. Status of Shares

- (1) Total Number of Shares Authorized to be Issued 300,000,000
- (2) Total Number of Shares Issued 113,400,000
(Including 5,586,081 shares of treasury stock)
- (3) Total Number of Shareholders as of March 31, 2013 29,321

(4) Major Shareholders (Top 10 Shareholders)

Name	Number of Shares Held (Thousands of shares)	Ownership
STATE STREET BANK AND TRUST COMPANY 505223	11,166	10.35%
Rohm Music Foundation	8,000	7.42
The Master Trust Bank of Japan, Ltd. (Trust account)	5,589	5.18
Japan Trustee Service Bank, Ltd. (Trust account)	5,167	4.79
NORTHERN TRUST CO. (AVFC) SUB A/C AMERICAN CLIENTS	4,060	3.76
Bank of Kyoto, Ltd.	2,606	2.41
Ken Sato	2,405	2.23
SSBT OD05 OMNIBUS ACCOUNT – TREATY CLIENTS	2,219	2.05
NORTHERN TRUST CO. AVFC RE U.S. TAX EXEMPTED PENSION FUNDS	1,840	1.70
THE BANK OF NEW YORK EUROPE LIMITED 131705	1,541	1.42

(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. 5,586 thousand shares of treasury stock are excluded from the above calculation.

3. Ownership is calculated by deducting the number of treasury stock from the total number of shares issued.

3. Directors and Company Auditors of the Company

(1) Directors and Company Auditors

(As of March 31, 2013)

Position	Name	Positions at the Company and Important Duties outside the Company
* President	Satoshi Sawamura	
Managing Director	Hidemi Takasu	General Manager of Research and Development Headquarters
Managing Director	Takahisa Yamaha	In charge of LSI Business
Director	Tadanobu Fujiwara	General Manager of Japanese Sales Headquarters
Director	Eiichi Sasayama	General Manager of Accounting & Finance Headquarters
Director	Toshiki Takano	General Manager of LSI Development System Headquarters
Director	Masahiko Yamazaki	General Manager of Administrative Headquarters
Director	Hachiro Kawamoto	
Director	Koichi Nishioka	
Company Auditor (Full-Time)	Yoshiaki Shibata	
Company Auditor (Full-Time)	Hideo Iwata	
Company Auditor	Yasuhito Tamaki	Attorney at Law
Company Auditor	Shinya Murao	CPA
Company Auditor	Haruo Kitamura	CPA, Outside Director of Yamaha Corporation

(Notes) 1. * Representative Director.

2. Hachiro Kawamoto and Koichi Nishioka are Outside Directors as provided in Article 2, Paragraph 15, of the Companies Act.

3. All five of the Company Auditors are Outside Company Auditors as provided in Article 2, Paragraph 16, of the Companies Act.

4. The Company has designated Directors Hachiro Kawamoto and Koichi Nishioka and all five of the Company Auditors as Independent Directors/Company Auditors pursuant to the rules of the Tokyo Stock Exchange and the Osaka Securities Exchange, and reported that information to both Exchanges.

5. Company Auditors Shinya Murao and Haruo Kitamura are certified public accountants and are duly informed of finances and accounting.
6. Changes in the membership of the Board of Directors and the Board of Company Auditors during this fiscal year were as specified below.
 - (1) New appointments
None
 - (2) Retirements
None
 - (3) Changes in duties
 - 1) Takahisa Yamaha's position was changed from General Manager of Corporate Operations to in charge of LSI Business as of June 28, 2012.
 - 2) Tadanobu Fujiwara's position was changed from General Manager of Japan Sales Headquarters to General Manager of Japanese Sales Headquarters as of February 25, 2013.
 - 3) Toshiki Takano's position was changed from General Manager of LSI Product Development Headquarters to General Manager of LSI Development System Headquarters as of June 28, 2012.

(2) Total Remuneration for Directors and Company Auditors

Position	Number of Members	Remuneration
Directors	9	142 million yen
Company Auditors	5	58 million yen
Total	14	200 million yen

- (Notes)
1. Directors' remuneration does not include the amount paid as salary for employees to those Directors who are also employees.
 2. The total amount of Directors' remuneration is limited to 600 million yen per year based on the resolution of the 48th Ordinary General Shareholders Meeting held on June 29, 2006, and the total amount of Company Auditors' remuneration is limited to 6 million yen per month based on the resolution of the 36th Ordinary General Shareholders Meeting held on June 29, 1994.
 3. Two Directors are Outside Directors and all the Company Auditors are Outside Company Auditors. The total amount of their remuneration is 78 million yen.

(3) Main Activities of Outside Director and Outside Company Auditors

Position	Name	Main Activity
Director	Hachiro Kawamoto	Attended all 25 meetings of Board of Directors during the fiscal year ended March 31, 2013 (including participation in 8 resolutions deemed to have been made in writing). Provides opinions based on experience and knowledge as a longtime administrator of an incorporated school.
Director	Koichi Nishioka	Attended 88% of the 25 meetings of Board of Directors during the fiscal year ended March 31, 2013 (including participation in 8 resolutions deemed to have been made in writing). Provides opinions based on experience and knowledge as a longtime economic press reporter.
Company Auditor (Full-Time)	Yoshiaki Shibata	Attended 96% of 25 meetings of Board of Directors during the fiscal year ended March 31, 2013 (including participation in 8 resolutions deemed to have been made in writing). Attended all 11 meetings of the Board of Company Auditors. Provides opinions regarding corporate management, etc., from a comprehensive point of view, based on his position and experience as the full-time Company Auditor.
Company Auditor (Full-Time)	Hideo Iwata	Attended 88% of 25 meetings of Board of Directors during the fiscal year ended March 31, 2013 (including participation in 8 resolutions deemed to have been made in writing). Attended all 11 meetings of the Board of Company Auditors. Provides opinions regarding corporate management, etc., from a comprehensive point of view, based on his position as the full-time Company Auditor and based on experience and knowledge as a longtime administrator at a financial institution.
Company Auditor	Yasuhito Tamaki	Attended 92% of 25 meetings of Board of Directors during the fiscal year ended March 31, 2013 (including participation in 8 resolutions deemed to have been made in writing). Attended all 11 meetings of the Board of Company Auditors. Provides opinions regarding corporate management, etc., principally from a professional point of view as a lawyer.
Company Auditor	Shinya Murao	Attended all 25 meetings of Board of Directors during the fiscal year ended March 31, 2013 (including participation in 8 resolutions deemed to have been made in writing). Attended all 11 meetings of the Board of Company Auditors. Provides opinions regarding corporate management, etc., principally from a professional point of view as a certified public accountant (CPA).
Company Auditor	Haruo Kitamura	Attended 76% of the 25 meetings of Board of Directors during the fiscal year ended March 31, 2013 (including participation in 8 resolutions deemed to have been made in writing). Attended all 11 meetings of the Board of Company Auditors. Provides opinions regarding corporate management, etc., principally from a professional point of view as a CPA.

4. Independent Auditor

(1) Name of the Independent Auditor

Deloitte Touche Tohmatsu LLC

(2) Remuneration for the Independent Auditor for the 55th Fiscal Year 85 million yen

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.

(3) Policy Regarding Decision to Dismiss or Not to Reappoint Independent Auditor

The Company's Board of Company Auditors may dismiss the Independent Auditor based on a unanimous decision when the Board of Company Auditors has decided that the Independent Auditor has violated or infringed such laws as the Companies Act or the Certified Public Accountants Act or have offended public order or morals.

The Directors may propose not to reappoint the Independent Auditor at the General Shareholders Meeting with an agreement of the Board of Company Auditors or upon request of the Board of Company Auditors when it is deemed difficult for the Independent Auditors to perform audits properly due to an event that may damage their qualification or independence.

(4) Total Remuneration for the Independent Auditors to be Paid by the Company and Its Subsidiaries

219 million yen

(Note) Among ROHM group's significant subsidiaries, financial statements of the seven overseas subsidiaries are audited (in compliance with the foreign laws or regulations that correspond to the Companies Act) by certified public accountants or auditing firms (including those who have commensurate licenses in foreign countries) other than the Company's Independent Auditor.

5. Corporate System and Policies of ROHM Group

(1) Corporate System to Ensure the Compliance of the Execution of Duties of the Directors under the Laws, Regulations and the Articles of Incorporation, and 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 corporate social responsibilities not only by ensuring the reliability of the Group's financial reports but also 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 comply not only with laws and regulations but also with 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 promote the management focusing on CSR based on "ISO26000," the international standards for social responsibility.
 - (b) Directors' violation of applicable laws, regulations, or the Articles of Incorporation should be prevented when they perform their duties, based on the "ROHM Group Business Conduct Guidelines" and the Basic Rules of the Board of Directors.
 - (c) The Director or Directors who are highly informed in a specific field should be responsible for the duties related to such field, while all Directors should hold discussions and monitor each other on a daily basis concerning the respective individual fields.
 - (d) Should a Director be found having committed an illegal act by another Director or a Company Auditor, it should be promptly reported to the Board of Directors and the Board of Company Auditors.
 - (e) The Compliance Hotline (the internal hotline system and hotline system for suppliers) should be created to discover any illegal conduct of a Director and to prevent recurrence thereof.
 - (f) In addition to two Outside Directors, five Outside Company Auditors should constantly check that Directors perform their duties in compliance with all applicable laws and regulations as well as the Articles of Incorporation.
- 2) System to save and control information related to Directors' performance of duties
 - (a) The minutes of general shareholders meetings, the minutes of the meetings of the Board of Directors, executive proposals, and the agreements and other events that may affect Directors' performance of their duties, such as documents used to plan projects for individual fiscal years, should be saved in writing. The documents 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 via email or in writing as a rule. The directions and notices shall be saved so as to be inspected at any time by Directors and Company Auditors.
 - (c) Information related to Directors' performance of duties should be kept and controlled duly by relevant sections or divisions concerned, and the leak and inappropriate 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) Under the CSR Committee chaired by the President himself, Committees of Risk Management/BCM, Compliance, Information Disclosure, Corporate Safety and Health, Environmental Conservation, etc. should be established as company-wide cross-sectional committees. These committees will 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. 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 possible preliminary measures or preparations across the Group.
 - (c) As a corporate effort to eradicate antisocial groups, a 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 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) The Board of Directors should consist of a small number of Directors authorized to execute business operations to realize prompt executive decision-making.
 - (b) The Board of Directors should have Directors who are highly experienced in different fields. The Board should divide duties to the Director in charge of that certain field and have him/her perform the specific duties of that field.
 - (c) Issues that may have a considerable influence on corporate management should be examined and analyzed 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 internal 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 the Group and to ensure a fair amount of profits, business performance targets should be established as part of annual profit-raising projects for the entire company and individual divisions, and progress and achievement status of such projects and targets should be controlled.
- 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 of each Group company should be nominated as a compliance leader to raise the awareness of the importance of compliance and to ensure the ongoing compliance of each division.
 - (b) To cope with proprietary laws and regulations in an efficient manner, not only the CSR Committee but also Compliance Committee, the Information Disclosure Committee, Corporate Safety and Health Committee, and Environmental Conservation 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 control of the Information Disclosure Committee, individual sections and divisions should properly control insider information and educate employees in the interest of and raising awareness of the importance of strict information handling, to prevent insider trading.
 - (d) A Compliance Hotline (internal hotline system and hotline system for suppliers) should be deployed to the entire ROHM Group including overseas entities, to uncover any illegal employee conduct and to prevent any recurrence of illegal conduct.
- 6) System to ensure compliance of the Group's corporate operations
- (a) The Group companies share the corporate mission and policy, which are the basis of the founding spirit of the Company, in order to carry out the business activities as a team working together and enhance the corporate value of the entire Group.
 - (b) Each Committee under the Company's CSR 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) The compliant business operations of Group companies should be monitored by appointing employees of the Company or another Group company to Group companies' Board of Directors or Company Auditors.
 - (e) A system should be operated that requires the Board of Directors' resolution or an executive decision at the Company to settle critical issues at the Group companies level, thus enabling the Company's relevant divisions to control 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.
- 7) Employees Hired upon the Request of a Company Auditor to Assist the Auditor's Duties and Independence of the Employees from Directors
- (a) The Company should, upon Company Auditor's request, appoint staff employees with proper capabilities.
 - (b) The staff of Company Auditors should be independent of duties related to the execution of corporate business. In the employment, transfer and evaluation of performance of Company Auditors' staff, opinions from the Board of Company Auditors shall be respected.
- 8) System for Directors and employees to report to Company Auditors, and other systems for reporting to Company Auditors
- (a) Should a Director be found to have committed an illegal conduct in the performance of Directors' duties, any neglect in the obligation of being duly conscious as good Directors, or any fact that may damage the Company considerably, etc. by another Director, it should be promptly reported to the Board of Company Auditors.
 - (b) The meetings of committees, not only the CSR Committee but also Risk Management/BCM Committee, Compliance Committee, and Information Disclosure Committee, should be attended by full-time Company Auditors as observers, and individual committees should make periodical reports on their activities to the Company Auditors 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 Company Auditors through executive proposals and reports.
- 9) Other systems to ensure that the audits by Company Auditors are performed effectively
- (a) Concerning the status of the operation of the internal control system, Directors should report to the Board of Company Auditors where requested.
 - (b) The internal audit division should strengthen the collaboration with the Company Auditors and report the results of audit periodically.
 - (c) All Company Auditors should be Outside Company Auditors. The Board of Company Auditors should be a strongly independent group consisting of diversified experts, including legal specialists, accounting specialists, and those who used to work for financial institutions.
 - (d) Company Auditors should exchange opinions with Directors whenever necessary.

(2) 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 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 random judgments in order to protect their own interests, for instance. Moreover, the Company has



determined that it is one of the duties of the Board of Directors for securing and improving the corporate value and the common interests of the shareholders is to adopt fair and appropriate measures beforehand, so that the Company's shareholders can make an informed decision based on sufficient information and within a reasonable time period.

Consolidated Balance Sheet

As of March 31, 2013

(Millions of yen)

Accounts	Amount	Accounts	Amount
(Assets)		(Liabilities)	
Current assets	423,064	Current liabilities	55,750
Cash and time deposits	224,157	Notes and accounts payable-trade	17,557
Notes and accounts receivable-trade	65,424	Accounts payable-other	18,507
Securities	15,996	Accrued income taxes	1,348
Merchandise and finished products	30,808	Deferred tax liabilities	1,153
Work in process	44,224	Provision for losses related to liquidation of subsidiaries and associated companies	1,511
Raw materials and supplies	28,511	Other	15,671
Prepaid pension cost	2,092	Long-term liabilities	29,617
Deferred tax assets	987	Deferred tax liabilities	20,152
Refundable income taxes	3,474	Liability for retirement benefits	6,185
Other	7,657	Other	3,278
Allowance for doubtful notes and accounts	△ 270	Total liabilities	85,367
Fixed assets	275,950	(Net assets)	
Tangible fixed assets	213,432	Shareholders' equity	671,970
Buildings and structures	77,075	Common stock	86,969
Machinery, equipment and vehicles	35,736	Capital surplus	102,403
Furniture and fixtures	6,443	Retained earnings	532,683
Land	74,848	Treasury stock	△ 50,087
Construction in progress	19,329	Accumulated other comprehensive income (loss)	△ 58,700
Intangible fixed assets	3,724	Net unrealized gain on available-for- sale securities	4,766
Goodwill	100	Foreign currency translation adjustments	△ 63,466
Other	3,624	Minority interests	377
Investments and other assets	58,793	Total net assets	613,647
Investment securities	38,489	Total liabilities and net assets	699,014
Deferred tax assets	7,352		
Other	13,056		
Allowance for doubtful accounts	△ 104		
Total assets	699,014		

(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, 2012 to March 31, 2013

(Millions of yen)

Accounts	Amount	
Net sales		292,410
Cost of sales		213,275
Gross profit		79,134
Selling, general and administrative expenses		80,056
Operating loss (△)		△ 921
Non-operating income		
Interest income	1,329	
Foreign currency exchange gain	9,697	
Other	1,738	12,765
Non-operating expenses		
Interest expense	6	
Other	50	57
Ordinary income		11,786
Extraordinary gains		
Gain on sale of fixed assets	528	
Gain on sale of investment securities	388	
Gain on insurance adjustment	2,988	3,906
Extraordinary losses		
Loss on sale and disposal of fixed assets	750	
Loss on impairment of fixed assets	55,046	
Loss on reduction of fixed assets	3	
Loss on valuation of investment securities	255	
Loss on valuation of stocks of unconsolidated subsidiaries and associated companies	1,135	
Losses related to liquidation of subsidiaries and associated companies	618	
Loss on liquidation of subsidiaries and associated companies	101	
Loss on transfer of business	280	
Special retirement expenses	4,068	
Loss on revision of retirement benefit plan	2,175	
Loss on quality compensation	3,670	68,106
Loss before income taxes and minority interests (△)		△ 52,414
Income taxes-current	4,404	
Income taxes-deferred	△ 4,395	9
Net loss before minority interests (△)		△ 52,424
Minority interests in net income		40
Net loss (△)		△ 52,464

(Note) In the figures above, amounts less than one million yen are rounded down to the nearest unit.

Consolidated Statement of Changes in Net Assets

From April 1, 2012 to March 31, 2013

(Millions of yen)

	Shareholders' Equity					Accumulated Other Comprehensive Income (Loss)			Minority Interests	Total Net Assets
	Common Stock	Capital Surplus	Retained Earnings	Treasury Stock	Total Shareholders' Equity	Net Unrealized Gain on Available-for-sale Securities	Foreign Currency Translation Adjustments	Total Accumulated Other Comprehensive Loss		
Balance at the beginning of the year	86,969	102,403	589,999	△ 50,084	729,288	3,780	△ 99,086	△ 95,306	297	634,280
Changes in the year										
Dividends			△ 4,851		△ 4,851					△ 4,851
Net loss (△)			△ 52,464		△ 52,464					△ 52,464
Purchase of treasury stock				△ 2	△ 2					△ 2
Net changes in items other than shareholders' equity						986	35,619	36,606	79	36,686
Total changes in the year	-	-	△ 57,315	△ 2	△ 57,318	986	35,619	36,606	79	△ 20,632
Balance at the end of the year	86,969	102,403	532,683	△ 50,087	671,970	4,766	△ 63,466	△ 58,700	377	613,647

(Note) In the figures above, amounts less than one million yen are rounded down to the nearest unit.

Notes to Consolidated Financial Statements

Notes to Basis in Preparing Consolidated Financial Statements

1. Scope of Consolidation

(1) Number of consolidated subsidiaries 48

(2) Names of significant 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 (H.K.) CO., LTD.
ROHM U.S.A., INC.	ROHM ELECTRONICS ASIA PTE. LTD.

Changes in the scope of consolidation for the fiscal year ended March 31, 2013, are as follows:

- New establishment (one company)
ROHM OWEN HOLDINGS, LLC
- Completion of liquidation (one company)
OKI SEMICONDUCTOR EUROPE GmbH

(3) Name of significant unconsolidated subsidiaries

NARITAGIKEN CO., LTD.

(The unconsolidated subsidiaries are small in terms of total assets, net sales, net income or loss (amount corresponding to equity ownership), retained earnings (amount corresponding to equity ownership), and others, and they have no material impact as a whole on the consolidated financial statements. They are thus removed 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 significant unconsolidated subsidiaries and associated companies not accounted for by the equity method

(Unconsolidated subsidiary)

NARITAGIKEN CO., LTD.

(Associated company)

LUSEM CO., LTD.

The unconsolidated subsidiaries and associated companies not accounted for by the equity method are small in terms of net income or loss (amount corresponding to equity ownership), retained earnings (amount corresponding to equity ownership) and others, and they have no material impact as a whole on the consolidated financial statements. They are thus removed from the scope of application of the equity method.

3. Fiscal Year of the Consolidated Subsidiaries

The fiscal year end dates of 9 consolidated subsidiaries are different from that of the consolidated balance sheet date, March 31. All of them are dated December 31.

The financial statements of these subsidiaries as of the provisional closing date of March 31 were used for consolidation purposes.

4. Accounting Policies

(1) Valuation basis and method for significant assets

1) Securities

Marketable securities classified as available-for-sale securities are reported at fair value (based on

market prices, etc., at the consolidated balance sheet date), with unrealized gains and losses reported as a separate component of net assets. The cost of available-for-sale securities sold is principally determined based on the moving-average method. Non-marketable securities are stated at cost determined by the moving-average method.

2) Inventories

Merchandise, finished products, work in process, and raw materials are stated principally at cost determined by the moving-average method, and supplies are stated principally at cost determined by the last purchase cost method.

(The amounts recorded on the consolidated balance sheet are written down when decreases in profitability have occurred.)

(2) Depreciation of significant fixed assets

1) Tangible fixed assets excluding leased assets

Depreciation of tangible fixed assets is computed principally by the declining-balance method, while the straight-line method is applied to buildings (excluding fixtures) acquired by ROHM CO., LTD. (the "Company"), or its domestic subsidiaries on and after April 1, 1998.

The estimated useful life 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 fixed assets excluding leased assets

Amortization of intangible fixed assets is computed by the straight-line method.

3) Leased assets

Leased assets are depreciated on a straight-line method, using the leased periods as their useful lives and with no residual value.

If the inception date of a finance lease transaction without transfer of ownership is on or before March 31, 2008, such transaction will continue to be accounted for as an operating lease.

(3) Accounting for significant allowances

1) Allowance for doubtful notes and accounts

In order to provide for losses on doubtful notes and accounts, an allowance for ordinary receivables is provided based on past actual loss ratios, and the allowance for certain identified doubtful notes and accounts is provided based on individually estimated collectibility.

2) Liability for retirement benefits

Liability for retirement benefits is stated based on the projected benefit obligations and plan assets at the consolidated balance sheet date.

Actuarial gains and losses are amortized by the straight-line method over a fixed number of years (10 to 13 years) within the average remaining service period of employees at the time of their occurrence in each fiscal year. Amortization of such gains and losses begins in the year following the year when they occur.

Past service liability is amortized by the straight-line method over a fixed number of years (10 to 13 years) within the average remaining service period of the employees at the time of its occurrence.

3) Provision for losses related to liquidation of subsidiaries and associated companies

Provision for losses related to liquidation of subsidiaries and associated companies is provided based on an estimate of future losses that will incur in the process of liquidation of subsidiaries and associated companies.

(4) 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 consolidated balance sheet date, and the foreign exchange gains and losses from translation are recognized in the consolidated statement of income.

The balance sheet accounts of foreign subsidiaries are translated into Japanese yen at the current exchange rate as of the balance sheet date except for shareholders' equity, which is translated at the historical rate. Differences arising from such translation were shown as "Foreign currency translation adjustments" and "Minority interests" in a separate component of net assets.

Revenue and expense accounts of foreign subsidiaries are translated into Japanese yen at the average exchange rate.

(5) Hedge accounting

1) Hedge accounting

Accounts receivable denominated in foreign currencies for which foreign exchange forward contracts are used to hedge the foreign currency fluctuations are translated at the contracted rate.

2) Hedging instruments and hedged assets/liabilities

Hedging instruments and hedged assets/liabilities are as follows:

(Hedging instruments)	(Hedged assets/liabilities)
Foreign exchange forward contracts	Accounts receivable in foreign currencies

3) Hedging policy

The Company and consolidated subsidiaries (the "Group") use derivative financial instruments only as a means to hedge foreign currency exchange risks.

4) Assessment of hedge effectiveness

The Group confirms that hedging instruments meet the criteria for the hedge accounting described in "1) Hedge accounting."

(6) Amortization of goodwill

Goodwill is amortized over a period of five years, unless deemed immaterial.

(7) Other significant conditions in preparing consolidated financial statements

Accounting for consumption taxes

Transactions subject to consumption taxes are stated by the tax excluded method.

Notes to Consolidated Balance Sheet**1. Accumulated Depreciation of Tangible Fixed Assets**

584,465 million yen

2. Accumulated Condensed Booking of Tangible Fixed Assets

The accumulated condensed booking deducted from the acquisition cost of tangible fixed assets consists of 515 million yen received as fire insurance benefits and other and 879 million yen received as governmental subsidies and other.

The breakdown of the accumulated condensed booking deducted from the acquisition cost of tangible fixed assets is as follows:

Buildings and structures	539 million yen
Machinery, equipment and vehicles	566
Furniture and fixtures	3
Land	284

3. Guarantee Liabilities

The Group guarantees employees' loans from banks.

Employees (housing loans)	133 million yen
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4. Assets to Unconsolidated Subsidiaries and Associated Companies

Investment securities (stock)	704 million yen
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Notes to Consolidated Statement of Income

Loss on Impairment of Fixed Assets

The Group recognized impairment loss on the following asset groups for the fiscal year ended March 31, 2013.

Use of Asset	Location	Account	Amount (Millions of yen)
Operating assets	Japan	Machinery, equipment and vehicles	9,886
		Buildings and structures	3,084
		Land	2,931
		Intangible fixed assets (excluding goodwill) and others	1,917
		Furniture and fixtures	1,277
		Construction in progress	992
	Philippines	Machinery, equipment and vehicles	9,914
		Construction in progress and others	217
	Thailand	Machinery, equipment and vehicles	8,217
		Construction in progress	74
		Furniture and fixtures	49
	China	Machinery, equipment and vehicles	4,830
		Furniture and fixtures	77
USA and others	Intangible fixed assets (excluding goodwill)	183	
	Machinery, equipment and vehicles	104	
	Buildings and structures and others	57	
Idle assets	Japan	Land	5,413
		Machinery, equipment and vehicles	598
		Buildings and structures	561
		Construction in progress and others	161
	China and others	Machinery, equipment and vehicles	906
		Furniture and fixtures	89
Construction in progress and others		74	
Other	—	Goodwill	3,428
Total			55,046

To determine impairment loss on fixed assets, the Group identifies asset groups for operating assets according to the groupings used in management accounting, by which income and expenditures are controlled continually, while identifying each of the individual idle assets as a stand-alone asset group.

(Operating assets)

Because the estimated future cash flows fell below the carrying amounts of the asset groups listed above due to deterioration of the revenue environment, their carrying amounts were reduced to the recoverable amounts, and the reduced amounts were recorded as "Loss on impairment of fixed assets" in extraordinary losses.

The recoverable amounts were measured at their value in use and the discount rates used for computation of the present value of future cash flows were 7.9 to 25.0%.

(Idle assets)

Because it was judged 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 "Loss on impairment of fixed assets" in extraordinary losses.

The recoverable amounts were measured at their net selling prices, which were mainly calculated based on the appraised real-estate value for land, and based on a reasonable estimation in consideration of market value for other assets.

(Other)

Because the earnings projected at the time of acquiring the business are not expected to be realized, carrying amounts of goodwill were revaluated and were reduced to their recoverable amounts. The reduced amounts were recorded as "Loss on impairment of fixed assets" in extraordinary losses.

The recoverable amounts were measured at their value in use and the discount rates used for computation of the present value of future cash flows were 7.9 to 17.8%.

With regard to "goodwill" recorded in connection with the acquisition of Kionix, Inc., located in the United States of America, an impairment loss was recorded in the financial statements of the relevant subsidiary in accordance with accounting principles generally accepted in the United States of America. However, it was adjusted in accordance with accounting principles generally accepted in Japan in the consolidated financial statements.

Notes to Consolidated Statement of Changes in Net Assets**1. Number of Shares Issued as of March 31, 2013**

Common stock 113,400,000 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 28, 2012	Common stock	3,234 million yen	30.00 yen	March 31, 2012	June 29, 2012
Meeting of the Board of Directors held on November 8, 2012	Common stock	1,617 million yen	15.00 yen	September 30, 2012	December 7, 2012

(2) Dividends for the fiscal year ended March 31, 2013, 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 held on June 27, 2013	Common stock	1,617 million yen	Retained earnings	15.00 yen	March 31, 2013	June 28, 2013

Notes to Financial Instruments**1. Matters Relating to Financial Instruments****(1) Policy for financial instruments**

The Group manages surplus funds with low-risk financial assets and uses derivatives only as a means to hedge the foreign exchange risk of trade receivables. The Group does not conduct any speculative transactions.

(2) Nature and extent of risks arising from financial instruments and risk management

Receivables, such as trade notes and trade accounts, 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 debts risk due to financial deterioration. Foreign currency trade receivables are exposed to market risks resulting 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 incurring minimal credit risks.

Payment terms of payables, such as trade notes and trade accounts, are primarily less than one year. These payables are exposed to liquidity risk and the Group manages the risk by preparing and updating financing plans as appropriate.

The Group enters into derivative transactions pursuant to the internal policy approved by the Board of Directors and reports the status of the derivative transactions once or more every half year to the Board of Directors. Furthermore, 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

Fair value of financial instruments is measured based on quoted market prices or those calculated by other rational valuation techniques in case a quoted price is not available. Since variation factors are incorporated to calculate this fair value, the use of different preconditions may change the value.

2. Fair Values of Financial Instruments

Carrying amounts of financial instruments in the consolidated balance sheet, their fair values, and differences as of March 31, 2013, are listed in the table below. Any financial instruments whose fair values cannot be reliably determined are not included (see Note 2).

(Millions of yen)

	Carrying Amount	Fair Value	Difference
(1) Cash and time deposits	224,157	224,157	-
(2) Notes and accounts receivable-trade	65,424	65,424	-
(3) Securities and investment securities			
Available-for-sale securities	53,267	53,267	-
(4) Refundable income taxes	3,474	3,474	-
Total assets	346,324	346,324	-
(1) Notes and accounts payable-trade	17,557	17,557	-
(2) Accounts payable-other	18,507	18,507	-
(3) Accrued income taxes	1,348	1,348	-
Total liabilities	37,413	37,413	-

(Note)

1. Methods for calculating fair values

Assets

(1) Cash and time deposits, (2) Notes and accounts receivable-trade and (4) Refundable income taxes

The carrying values of these assets approximate fair value because of their short maturities.

(3) Securities and investment securities

The fair value of securities and investment securities are measured at the quoted market price of the stock exchange for equity instruments and at the quoted price obtained from financial institutions for certain debt instruments.

Liabilities

(1) Notes and accounts payable-trade, (2) Accounts payable-other and (3) Accrued income taxes

The carrying values of these liabilities approximate fair value because of their short maturities.

2. Financial instruments whose fair values cannot be reliably determined

(Millions of yen)

Category	Carrying Amount
Unlisted stocks	429
Rights under limited partnership agreements for investment	83
Stocks of unconsolidated subsidiaries and associated companies	704

These financial instruments are expected to have no quoted market price and, therefore, their fair values cannot be reliably determined. As a result, these financial instruments are not included in the "Assets (3) 'Securities and investment securities'."

3. Maturity analysis for financial assets 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 time deposits	224,157	-	-	-
Notes and accounts receivable-trade	65,424	-	-	-
Securities and investment securities				
Available-for-sale securities with contractual maturities (Japanese government bonds, local government bonds, etc.)	-	2	-	-
Available-for-sale securities with contractual maturities (corporate bonds)	6,592	13,088	940	-
Available-for-sale securities with contractual maturities (other)	8,400	25	-	1,030
Refundable income taxes	3,474	-	-	-
Total	308,049	13,115	940	1,030

Notes to Per Share Information

Net assets per share	5,688.21 yen
Net loss per share	486.63 yen

Independent Auditor's Report on Consolidated Financial Statements

(TRANSLATION)

INDEPENDENT AUDITOR'S REPORT

May 3, 2013

To the Board of Directors of
ROHM CO., LTD.:

Deloitte Touche Tohmatsu LLC

Designated Unlimited Liability Partner,
Engagement Partner,
Certified Public Accountant:

Hiroyasu Kawai

Designated Unlimited Liability Partner,
Engagement Partner,
Certified Public Accountant:

Tomoyuki Suzuki

Pursuant to the fourth paragraph of Article 444 of the Companies Act, we have audited the consolidated financial statements, namely, the consolidated balance sheet as of March 31, 2013 of ROHM CO., LTD. (the "Company") and its consolidated subsidiaries, and the related consolidated statements of income and changes in net assets for the fiscal year from April 1, 2012 to March 31, 2013, and the related notes.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in conformity with accounting principles generally accepted in Japan, and for such internal control as management determines is necessary to enable the preparation of the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in Japan. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Audit Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Company and its consolidated subsidiaries as of March 31, 2013, and the results of their operations for the year then ended in conformity with accounting principles generally accepted in Japan.

Interest

Our firm and the engagement partners do not have any interest in the Company for which disclosure is required under the provisions of the Certified Public Accountants Act.

The above represents a translation, for convenience only, of the original report issued in the Japanese language.

Non-consolidated Balance Sheet

As of March 31, 2013

(Millions of yen)

Accounts	Amount	Accounts	Amount
(Assets)		(Liabilities)	
Current assets	192,550	Current liabilities	55,094
Cash and time deposits	68,200	Accounts payable-trade	37,037
Notes receivable-trade	1,329	Accounts payable-other	9,615
Accounts receivable-trade	59,517	Accrued expenses	5,134
Securities	10,796	Deferred tax liabilities	297
Merchandise and finished products	14,242	Deposits received	2,893
Work in process	2,513	Other	116
Raw materials and supplies	3,624		
Prepaid expenses	282	Long-term liabilities	5,048
Prepaid pension cost	489	Other long-term liabilities	2,662
Short-term loans receivable	10,734	Deferred tax liabilities	2,357
Accounts receivable-other	16,949	Liability for retirement benefits	14
Refundable income taxes	2,772	Asset retirement obligations	13
Other	1,098		
Allowance for doubtful notes and accounts	△ 2		
		Total liabilities	60,143
Fixed assets	271,438	(Net assets)	
Tangible fixed assets	59,818	Shareholders' equity	399,106
Buildings	14,379	Common stock	86,969
Structures	384	Capital surplus	97,253
Machinery and equipment	269	Additional paid-in capital	97,253
Vehicles	0	Retained earnings	264,970
Furniture and fixtures	488	Legal reserve	2,464
Land	40,802	Other retained earnings	262,505
Construction in progress	3,492	Reserve for research and development	1,500
Intangible fixed assets	1,589	Reserve for losses of overseas investments	36
Goodwill	100	Other reserve	243,500
Patents	1,309	Retained earnings carried forward	17,469
Software	146	Treasury stock	△ 50,087
Other	34		
Investments and other assets	210,030	Valuation and translation adjustments	4,739
Investment securities	37,571	Net unrealized gain on available-for-sale securities	4,739
Stocks of subsidiaries and associated companies	110,057		
Long-term loans receivable	62,649		
Long-term prepaid expenses	6,335		
Other	4,296		
Allowance for doubtful accounts	△ 10,879		
		Total net assets	403,845
Total assets	463,989	Total liabilities and net assets	463,989

(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, 2012 to March 31, 2013

(Millions of yen)

Accounts	Amount	
Net sales		249,741
Cost of sales		218,375
Gross profit		31,365
Selling, general and administrative expenses		47,299
Operating loss (△)		△ 15,933
Non-operating income		
Interest and dividends income	30,534	
Foreign currency exchange gain	7,655	
Technical advisory fees	4,040	
Other	2,455	44,687
Non-operating expenses		
Commission fees	925	
Taxes and dues	647	
Provision for allowance for doubtful accounts	5,729	
Other	34	7,337
Ordinary income		21,416
Extraordinary gains		
Gain on sale of fixed assets	367	
Gain on sale of investment securities	388	756
Extraordinary losses		
Loss on sale and disposal of fixed assets	315	
Loss on impairment of fixed assets	6,892	
Loss on valuation of investment securities	251	
Loss on valuation of stocks of subsidiaries and associated companies	1,608	
Special retirement expenses	2,948	
Loss on revision of retirement benefit plan	2,175	
Loss on quality compensation	3,670	17,863
Income before income taxes		4,309
Income taxes-current	145	
Income taxes-deferred	△ 35	109
Net Income		4,200

(Note) In the figures above, amounts less than one million yen are rounded down to the nearest unit.

Non-consolidated Statement of Changes in Net Assets

From April 1, 2012 to March 31, 2013

(Millions of yen)

	Shareholders' Equity											Total Shareholders' Equity
	Common Stock	Capital Surplus			Legal Reserve	Retained Earnings				Total Retained Earnings	Treasury Stock	
		Additional Paid-in Capital	Other Capital Surplus	Total Capital Surplus		Other Retained Earnings						
						Reserve for Research and Development	Reserve for Losses of Overseas Investments	Other Reserve	Retained Earnings Carried Forward			
Balance at the beginning of the year	86,969	97,253	-	97,253	2,464	1,500	43	303,500	△ 41,886	265,621	△ 50,084	399,760
Changes in the year												
Reversal of reserve for losses of overseas investments							△ 6		6	-		-
Reversal of other reserve								△ 60,000	60,000	-		-
Dividends									△ 4,851	△ 4,851		△ 4,851
Net income									4,200	4,200		4,200
Purchase of treasury stock											△ 2	△ 2
Net changes in items other than shareholders' equity												
Total changes in the year	-	-	-	-	-	-	△ 6	△ 60,000	59,355	△ 651	△ 2	△ 653
Balance at the end of the year	86,969	97,253	-	97,253	2,464	1,500	36	243,500	17,469	264,970	△ 50,087	399,106

	Valuation and Translation Adjustments		Total Net Assets
	Net Unrealized Gain on Available-for-sale Securities	Total Valuation and Translation Adjustments	
Balance at the beginning of the year	3,750	3,750	403,511
Changes in the year			
Reversal of reserve for losses of overseas investments			-
Reversal of other reserve			-
Dividends			△ 4,851
Net income			4,200
Purchase of treasury stock			△ 2
Net changes in items other than shareholders' equity	988	988	988
Total changes in the year	988	988	334
Balance at the end of the year	4,739	4,739	403,845

(Note) In the figures above, amounts less than one million yen are rounded down to the nearest unit.

Notes to Non-consolidated Financial Statements

Notes to Significant Accounting Policies

1. Valuation Basis and Method for Securities

Investment securities in subsidiaries and associated companies are stated at cost determined by the moving-average method. Marketable securities classified as available-for-sale securities are reported at fair value (based on market prices, etc., at the balance sheet date), with unrealized gains and losses reported as a separate component of net assets. The cost of available-for-sale securities sold is principally determined based on the moving-average method. Non-marketable securities are stated at cost determined by the moving-average method.

2. Valuation Basis and Method for Inventories

Merchandise, finished products, work in process and raw materials are stated at cost determined by the moving-average method, and supplies are stated at cost determined by the last purchase cost method.

(The amounts recorded on the non-consolidated balance sheet are written down when decreases in profitability have occurred.)

3. Depreciation of Fixed Assets

(1) Tangible fixed assets excluding leased assets

Depreciation of tangible fixed assets is computed by the declining-balance method, while the straight-line method is applied to buildings (excluding fixtures) 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 fixed assets excluding leased assets

Amortization of intangible fixed assets is computed by the straight-line method.

(3) Leased assets

There are no leased assets related to finance lease transactions without transfer of ownership of which the inception dates are on and after April 1, 2008.

4. 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.

5. Accounting for Significant Allowances

(1) Allowance for doubtful notes and accounts

In order to provide for losses on doubtful notes and accounts, an allowance for ordinary receivables is provided based on past actual loss ratios, and the allowance for certain identified doubtful notes and accounts is provided based on individually estimated collectibility.

(2) Liability for retirement benefits

Liability for retirement benefits is stated based on the projected benefit obligations and plan assets at the balance sheet date.

Actuarial gains and losses are amortized by the straight-line method over a fixed number of years (10 years) within the average remaining service period of employees at the time of their occurrence in each fiscal year. Amortization of such gains and losses begins in the year following the year when they occur.

Past service liability is amortized by the straight-line method over a fixed number of years (10 years) within the average remaining service period of the employees at the time of its occurrence.

6. Hedge Accounting

(1) Hedge accounting

Accounts receivable denominated in foreign currencies for which foreign exchange forward contracts are used to hedge the foreign currency fluctuations are translated at the contracted rate.

(2) Hedging instruments and hedged assets/liabilities

Hedging instruments and hedged assets/liabilities are as follows:

(Hedging instruments)	(Hedged assets/liabilities)
Foreign exchange forward contracts	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) Assessment of hedge effectiveness

The Company confirms that hedging instruments meet the criteria for the hedge accounting described in "(1) Hedge accounting."

7. Other Significant Conditions in Preparing Non-consolidated Financial Statements

Accounting for consumption taxes

Transactions subject to consumption taxes are stated by the tax excluded method.

Notes to Non-consolidated Balance Sheet

1. Accumulated Depreciation of Tangible Fixed Assets

102,206 million yen

2. Accumulated Condensed Booking of Tangible Fixed Assets

The accumulated condensed booking deducted from the acquisition cost of tangible fixed assets consists of 245 million yen received as fire insurance benefits and other and 289 million yen received as governmental subsidies and other.

The breakdown of the accumulated condensed booking deducted from the acquisition cost of tangible fixed assets is as follows:

Buildings	180 million yen
Machinery and equipment	81
Furniture and fixtures	0
Land	272

3. Guarantee Liabilities

The Company guarantees the following subsidiary's liabilities.

SICRYSTAL AG	181 million yen
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4. Receivables from and Payables to Subsidiaries and Associated Companies

Short-term receivables from subsidiaries and associated companies	58,764 million yen
Long-term receivables from subsidiaries and associated companies	62,342
Short-term payables to subsidiaries and associated companies	37,359

Notes to Non-consolidated Statement of Income

1. Transactions with subsidiaries and associated companies

Operating transactions	Net sales	157,323 million yen
	Purchase and subcontract processing	188,721
	Other operating expenses	5,037
Non-operating transactions	Non-operating income	6,728
	Non-operating expenses	925
	Sale of assets	18,880
	Purchase of assets	1,712

2. Loss on Impairment of Fixed Assets

The Company recognized impairment loss on the following asset groups for the fiscal year ended March 31, 2013.

Use of Asset	Location	Account	Amount (Millions of yen)
Operating assets	Kyoto and others	Machinery and equipment	1,910
		Intangible fixed assets (excluding goodwill)	658
		Furniture and fixtures	302
		Construction in progress and others	47
Idle assets	Kyoto and others	Land	3,114
		Buildings	453
		Construction in progress	160
		Structures and others	105
Other	—	Goodwill	140
Total			6,892

To determine impairment loss on fixed assets, the Company identifies asset groups for operating assets according to the groupings used in management accounting, by which income and expenditures are controlled continually, while identifying each of the individual idle assets as a stand-alone asset group.

(Operating assets)

Because the estimated future cash flows fell below the carrying amounts of the asset groups listed above due to deterioration of the revenue environment, their carrying amounts were reduced to the recoverable amounts, and the reduced amounts were recorded as "Loss on impairment of fixed assets" in extraordinary losses.

The recoverable amounts were measured at their value in use and the discount rate used for computation of the present value of future cash flows was 7.9%.

(Idle assets)

Because it was judged 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 "Loss on impairment of fixed assets" in extraordinary losses.

The recoverable amounts were measured at their net selling prices, which were mainly calculated based on the appraised real-estate value for land, and based on a reasonable estimation in consideration of market value for other assets.

(Other)

Because the earnings projected at the time of acquiring the business are not expected to be realized, carrying amounts of goodwill were revaluated and were reduced to their recoverable amounts. The reduced amounts were recorded as "Loss on impairment of fixed assets" in extraordinary losses.

The recoverable amounts were measured at their value in use and the discount rate used for computation of the present value of future cash flows was 7.9%.

Notes to Non-consolidated Statement of Changes in Net Assets

Type and number of treasury stock as of March 31, 2013

Common stock 5,586,081 shares

Notes to Tax Effect Accounting

Breakdown of the tax effects of significant temporary differences that resulted in deferred tax assets and liabilities

Deferred tax assets	
Securities	26,277 million yen
Inventories	4,681
Depreciation	1,226
Accrued enterprise tax	36
Accrued expenses	2,287
Liability for retirement benefits	5
Allowance for doubtful notes and accounts	3,863
Tax credits for research and development expenses	4,564
Tax loss carryforwards	4,561
Loss on impairment of fixed assets	2,846
Other	114
<u>Subtotal</u>	<u>50,463</u>
<u>Valuation allowance</u>	<u>△ 50,463</u>
Total	-
Deferred tax liabilities	
Prepaid pension cost	△ 185
Net unrealized gain on available-for-sale securities	△ 2,451
Other	△ 16
<u>Total</u>	<u>△ 2,654</u>
<u>Net deferred tax liabilities</u>	<u>△ 2,654</u>

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	Capital loan *1	30,500	Short-term loans receivable Long-term loans receivable	3,600 23,900
	ROHM TSUKUBA CO., LTD.	100%	Processing subcontractor for ROHM	Capital loan *1	-	Long-term loans receivable *6	10,700
	LAPIS SEMICONDUCTOR CO., LTD.	100%	Products supplier for ROHM	Purchase of products and others *2	38,258	Accounts receivable-other Accounts payable-trade Accounts payable-other	407 3,198 98
				Capital loan *1	-	Short-term loans receivable Long-term loans receivable	4,400 5,600
	ROHM ELECTRONICS PHILIPPINES, INC.	100%	Processing subcontractor for ROHM	Product processing by contract *3	27,858	Accounts receivable-other Accounts payable-trade Accounts payable-other	6,068 8,866 11
	ROHM INTEGRATED SYSTEMS (THAILAND) CO., LTD.	100%	Processing subcontractor for ROHM	Product processing by contract *3	23,759	Accounts receivable-other Accounts payable-trade	3,134 6,508
				Sale of assets *4	11,436	Accounts payable-other Accrued expenses	13 0
	ROHM SEMICONDUCTOR (CHINA) CO., LTD.	100%	Processing subcontractor for ROHM	Capital loan *1	1,500	Short-term loans receivable Long-term loans receivable	1,254 12,658
	ROHM SEMICONDUCTOR (H.K.) CO., LTD.	100%	Wholesaler of ROHM products	Product sales *5	45,108	Accounts receivable-trade	7,753
	ROHM SEMICONDUCTOR TAIWAN CO., LTD.	100%	Wholesaler of ROHM products	Product sales *5	23,160	Accounts receivable-trade	5,481
	SICRYSTAL AG	100%	Raw materials supplier for ROHM	Capital loan *1	-	Long-term loans receivable *7	5,251

Terms and conditions of transactions and decision policies for them

(Notes) * Voting right ratio by subsidiaries mentioned above is 0%.

- *1. Economically reasonable interest rates based on market interest rates are used for the loan receivables.
- *2. Purchase prices are determined in consideration of fair value of products.
- *3. Purchase prices are determined in consideration of fair value of products and process cost of the subsidiaries.
- *4. Sale prices are determined in consideration of acquisition cost and expenses including transportation cost.
- *5. Terms and conditions for product sales are determined based on those generally used for transactions with third parties.
- *6. Regarding the long-term loans receivable to ROHM TSUKUBA CO., LTD., 9,393 million yen is recorded as "Allowance for doubtful accounts." 4,500 million yen is recorded as "Provision for allowance for doubtful accounts" for the fiscal year ended March 31, 2013.
- *7. Regarding the long-term loans receivable to SICRYSTAL AG, 324 million yen is recorded as "Allowance for doubtful accounts." 324 million yen is recorded as "Provision for allowance for doubtful accounts" for the fiscal year ended March 31, 2013.

Notes to Per Share Information

Net assets per share	3,745.76 yen
Net income per share	38.95 yen

Independent Auditor's Report on Non-consolidated Financial Statements

(TRANSLATION)

INDEPENDENT AUDITOR'S REPORT

May 3, 2013

To the Board of Directors of
ROHM CO., LTD.:

Deloitte Touche Tohmatsu LLC

Designated Unlimited Liability Partner,
Engagement Partner,
Certified Public Accountant:

Hiroyasu Kawai

Designated Unlimited Liability Partner,
Engagement Partner,
Certified Public Accountant:

Tomoyuki Suzuki

Pursuant to the first item, second paragraph of Article 436 of the Companies Act, we have audited the financial statements, namely, the non-consolidated balance sheet as of March 31, 2013 of ROHM CO., LTD. (the "Company"), and the related non-consolidated statements of income and changes in net assets for the 55th fiscal year from April 1, 2012 to March 31, 2013, and the related notes and the accompanying supplemental schedules.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements and the accompanying supplemental schedules in conformity with accounting principles generally accepted in Japan, and for such internal control as management determines is necessary to enable the preparation of financial statements and the accompanying supplemental schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements and the accompanying supplemental schedules based on our audit. We conducted our audit in accordance with auditing standards generally accepted in Japan. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements and the accompanying supplemental schedules are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements and the accompanying supplemental schedules. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements and the accompanying supplemental schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements and the accompanying supplemental schedules 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements and the accompanying supplemental schedules.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Audit Opinion

In our opinion, the financial statements and the accompanying supplemental schedules referred to above present fairly, in all material respects, the financial position of the Company as of March 31, 2013, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in Japan.

Interest

Our firm and the engagement partners do not have any interest in the Company for which disclosure is required under the provisions of the Certified Public Accountants Act.

The above represents a translation, for convenience only, of the original report issued in the Japanese language and "the accompanying supplemental schedules" referred to in this report are not included in the attached financial documents.

Certified Copy of the Board of Company Auditors Report (Translation)

Report of the Board of Company Auditors

The Board of Company Auditors, based on the audit reports prepared by and the discussions held with each of the Company Auditors regarding the execution of their duties as Directors of the Company for the 55th fiscal year from April 1, 2012 to March 31, 2013, has prepared this audit report and hereby reports as follows;

1. Auditing Methods and Contents of the Company Auditors and the Board of Company Auditors

The Board of Company Auditors has established the auditing policies, allocation of duties and other relevant matters, and received reports from each Company Auditor regarding their execution of audits and results thereof, as well as reports from the Directors and other officers, and the independent auditors of the Company regarding the execution of their duties, and requested necessary explanations.

Each Company Auditor has complied with the auditing standards for Company Auditors established by the Board of Company Auditors, followed the auditing policies, allocation of duties and other relevant matters, communicated with the Directors, the internal auditing division of the Company and other officers, made efforts to establish the environment for collecting information and auditing, and attended meetings of the Board of Directors and other important meetings, received reports from the Directors and other officers regarding the execution of their duties as Directors and officers of the Company, requested necessary explanations, examined important internal documents with appropriate approvals, made reviews of operations and conditions of assets of the head office and major business offices. In addition, as well as the resolution of the Board of Directors in the Business Report regarding the organization of the following systems, the Company Auditors have audited the systems established to ensure that the execution of duties of the Directors shall be in compliance with laws and regulations and the Articles of Incorporation, and the systems established to ensure that the operations shall be conducted appropriately (Internal Control System). With respect to the Basic Policies related to the Company's Ownership Control in the Business Report, the Company Auditors have reviewed the discussions of the Board of Directors and examined the contents. The Company Auditors have also communicated and exchanged information with the directors and the company auditors of the Company's subsidiaries, received the business reports regarding their operations and conditions of assets. Based on the above methods, the Company Auditors have examined the Business Report and the accompanying supplemental schedules for this fiscal year.

In addition, the Company Auditors have audited whether the independent auditors of the Company have maintained their independence and carried out their audits in an appropriate manner, and received reports regarding the execution of their duties from and requested necessary explanations of the independent auditors of the Company. The Company Auditors have also received notification from the independent auditors of the Company that they have taken steps to improve the "System for ensuring that duties are performed properly" (matters set forth in each item of Article 131 of the Company Accounting Regulations) in compliance with the "Quality Management Standards Regarding Audits" (Business Accounting Council, October 28, 2005) and other relevant standards, and have requested necessary explanations. Based on the above methods, the Company Auditors have examined the non-consolidated financial statements (non-consolidated balance sheet, non-consolidated statement of income, non-consolidated statement of changes in net assets, and notes to non-consolidated financial statements) and the accompanying supplemental schedules, and consolidated financial statements (consolidated balance sheet, consolidated statement of income, consolidated statement of changes in net assets, and notes to consolidated financial statements) for this fiscal year.

2. Results of Audit

(1) Results of Audit of Business Report

- 1) The Business Report and the supplemental schedules are recognized as being in accordance with laws and regulations and the Articles of Incorporation and as properly indicating the conditions of the Company.
- 2) With respect to the execution of the duties of the Directors, no misconduct or material facts that violate laws and regulations or the Articles of Incorporation are recognized.
- 3) The content of the resolution by the Board of Directors regarding Internal Control Systems is appropriate, and, in this connection, there are no matters that ought to be pointed out with respect to the content of the Business Report and the execution of duties of the Directors.
- 4) With respect to the Basic Policies related to the Company's Ownership Control in the Business Report, there are no matters that ought to be pointed out.

(2) Results of Audit of Non-consolidated Financial Statements and the Accompanying Supplemental Schedules

The auditing methods and results of the independent auditors, Deloitte Touche Tohmatsu LLC, are recognized as being adequate.

(3) Results of Audit of Consolidated Financial Statements

The auditing methods and results of the independent auditors, Deloitte Touche Tohmatsu LLC, are recognized as being adequate.

May 9, 2013

Board of Company Auditors

ROHM CO., LTD.

Company Auditor (Full-time)

Company Auditor (Full-time)

Company Auditor

Company Auditor

Company Auditor

Yoshiaki Shibata (Seal)

Hideo Iwata (Seal)

Yasuhito Tamaki (Seal)

Shinya Murao (Seal)

Haruo Kitamura (Seal)

Note: All of the five Company Auditors are the outside Company Auditors as provided in Article 2, Item 16 and Article 335, Paragraph 3 of the Companies Act.

REFERENCE MATERIALS FOR THE EXERCISE OF VOTING RIGHTS

Proposal 1: Appropriation of Retained Earnings for the 55th Fiscal Year

Concerning the appropriation and year-end distribution of retained earnings, ROHM plans to pay out as specified below, in thorough consideration of relevant factors, including the results of the year ended March 31, 2013, financial forecasts, and future fund demands for investment in business to improve our corporate value. Accordingly, the total dividend for the year is 30 yen per share, including the interim dividend of 15 yen.

(1) Type of assets distributed: Cash

(2) Distribution of retained earnings and total distributed amount:

Distribution of each common share of the Company 15 yen

Total amount distributed 1,617,208,785 yen

(3) Date when the distribution takes effect: June 28, 2013

Proposal 2: Election of ten (10) Directors

The terms of office for all current directors expire at the closing of this Ordinary General Shareholders Meeting. It is proposed that ten (10) directors be elected.

The candidates for the directors are as follows:

(* New Candidate)

No.	Name (Date of Birth)	Profile, Experienced Positions and Duties, at the Company, and Important Duties outside the Company	Number of ROHM Shares Held
1	Satoshi Sawamura (Mar. 6, 1950)	Aug. 1977 Joined the Company Jun. 2005 Director of the Company, General Manager of Global Sales Headquarters and Western Japan Sales Headquarters Apr. 2010 President (Representative Director) (Current Position)	5,000
2	Hidemi Takasu (Jan. 5, 1948)	Mar. 1971 Joined the Company Jun. 1997 Director of the Company, Deputy General Manager of ULSI Research & Development Headquarters May 2013 Managing Director of the Company, In charge of Quality and General Manager of Research & Development Headquarters (Current Position)	29,600
3	Tadanobu Fujiwara (Oct. 1, 1953)	Sep. 1983 Joined the Company Jun. 2009 Director of the Company, General Manager of Eastern Japan Sales Headquarters Feb. 2013 Director of the Company, General Manager of Japanese Sales Headquarters (Current Position)	2,500
4	Eiichi Sasayama (Dec. 2, 1956)	Feb. 1982 Joined the Company Jun. 2007 Director of the Company, General Manager of Accounting & Finance Headquarters (Current Position)	3,300

No.	Name (Date of Birth)	Profile, Experienced Positions and Duties, at the Company, and Important Duties outside the Company	Number of ROHM Shares Held
5	Toshiki Takano (Aug. 31, 1954)	Jan. 1984 Joined the Company Jun. 2010 Director of the Company, General Manager of LSI Development Headquarters Jun. 2012 Director of the Company, General Manager of LSI Development System Headquarters (Current Position)	3,300
6	Masahiko Yamazaki (Jul. 27, 1959)	Mar. 1982 Joined the Company Jun. 2010 Director of the Company General Manager of Administrative Headquarters (Current Position)	4,400
7	Hachiro Kawamoto (Oct. 18, 1934)	Nov. 1995 Chairman of the Board of Trustees, The Ritsumeikan Trust Apr. 2007 Senior Advisor and Trustee, The Ritsumeikan Trust Jun. 2008 Director of the Company (Current Position) Jul. 2008 Advisor of The Ritsumeikan Trust (Current Position)	600
8	Koichi Nishioka (May 11, 1946)	Apr. 1971 Reporter working at the Editorial Office of Nikkei, Inc. Mar. 1991 Editorial Writer & Member of Nikkei, Inc. Apr. 2003 Columnist of Nikkei, Inc. Apr. 2008 Professor of Senshu University (Current Position) and Visiting Columnist of Nikkei, Inc. Jun. 2011 Director of the Company (Current Position)	0
9	*Isao Matsumoto (Jan. 25, 1961)	Apr. 1985 Joined the Company Oct. 2012 Deputy General Manager of LSI Production Headquarters (Current Position)	61
10	*Katsumi Azuma (Nov. 10, 1964)	Apr. 1989 Joined the Company Jun. 2011 Deputy General Manager of Discrete Production Headquarters (Current Position)	1,351

(Notes) 1. There are no special relationships of interest between the candidates and the Company

2. Hachiro Kawamoto and Koichi Nishioka are candidates for the position of Outside Director of the Company and the Company has designated them as Independent Directors pursuant to the rules of the Tokyo Stock Exchange and the Osaka Securities Exchange, and reported that information to both Exchanges.

3. Each candidate Outside Director is introduced as follows:

(1) Hachiro Kawamoto is recommended as an Outside Director because the Company is certain that he will contribute to the Company in terms of management and other issues by sharing broad-based insight and rich experience gained from longtime involvement in the management of an educational institution. As of the closing of this General Meeting, his term of office as an Outside Director will reach five years.

(2) Koichi Nishioka is recommended as an Outside Director because the Company is certain that he will contribute to the Company in terms of management and other issues by sharing broad-based insight and rich experience as a longtime economic press reporter. As of the closing of this General Meeting, his term of office as an Outside Director will reach two years.

For further information, please visit: <http://www.rohm.com/financial/index.html>

— End —