

NOTICE TO THE HOLDERS OF THE OUTSTANDING
ROHM Co., Ltd. (the “Company”)
¥40,000,000,000 Zero Coupon Convertible Bonds due 2024

NOTICE IS HEREBY GIVEN by the Company to the holders (“**Bondholders**”) of the outstanding ¥40,000,000,000 Zero Coupon Convertible Bonds due 2024 (ISIN: XS2080209435 Common Code: 208020943) (the “**Bonds**”), of (i) a change in the definition of “Ex-Dividend Date” and (ii) its intention to exercise its option pursuant to Condition 7.2 (Acquisition at the Option of the Company).

Capitalised terms used but not otherwise defined herein shall have the meanings given to them in the Trust Deed dated 5 December 2019 (the “**Trust Deed**”) between the Company and MUFG Union Bank, N.A. relating to the Bonds. We were informed by U.S. Bank Global Corporate Trust that, as a result of its acquisition of MUFG Union Bank, N.A., U.S. Bank Global Corporate Trust has succeeded to the rights and obligations of MUFG Union Bank, N.A. as trustee under the Trust Deed. In addition, we were informed that as a result of the acquisition by U.S. Bank National Association of the agency business of MUFG Union Bank, N.A., U.S. Bank National Association has succeeded to the rights and obligations of MUFG Union Bank, N.A. as registrar and custodian under the Agency Agreement dated 5 December 2019 (the “**Agency Agreement**”) between the Company, MUFG Union Bank, N.A., MUFG Bank, Ltd., London Branch (the “**Principal Agent**”) and the other agents named therein relating to the Bonds.

Change in Definition of “Ex-Dividend Date”

As a result of a change in the settlement cycle of the Tokyo Stock Exchange, which affects the timing of ex-dividend dates, the Company hereby notify Bondholders in accordance with Condition 7.2.1 that the definition of “Ex-Dividend Date” shall be changed to the following, which changes it considers to be appropriate and fair in order to reflect the resulting change in practice:

“Ex-Dividend Date” means the Tokyo Business Day immediately prior to any Record Date for a dividend declared or to be declared by the Company (provided that if such Record Date falls on a date that is not a Tokyo Business Day, then the Ex-Dividend Date means the second Tokyo Business Day immediately prior to such Record Date); provided further that if in the opinion of the Company there has been a change to the mandatory provisions of Japanese law, regulation or practice which affects the timing or application of ex-dividend dates, the definition of Ex-Dividend Date may be amended by the Company, and/or the Company may make such other changes to this Condition 7.2.1 as it shall consider appropriate and fair, in each case, to the extent permitted by applicable law and to reflect such change in law, regulation or practice without the consent of the Trustee or the Bondholders, and notice thereof (together with the reason for such change) shall be given promptly by the Company to the Bondholders in accordance with Condition 19 and to the Trustee in writing.

Acquisition at the Option of Company

The Company hereby notify Bondholders that it intends to exercise its option under Condition 7.2 to acquire from the Bondholders all of the Bonds outstanding on 14 November 2024 (the “**Acquisition Option Date**”). This notice shall constitute an “Acquisition Notice” as defined in Condition 7.2.1.

The Relevant VWAP Period for calculating the Average VWAP per Share is expected to be from 24 September 2024 to 22 October 2024 (both dates inclusive). Assuming that the Company will pay an interim dividend to its shareholders in respect of the six months ending 30 September 2024, then the Company expects that there will be an Ex-Dividend Date on 27 September 2024 pursuant to the new definition of Ex-Dividend Date set out above.

The Determination Date will be 31 October 2024. The Company will notify Bondholders of the Average VWAP per Share as soon as reasonably practicable upon determination thereof.

In order to obtain delivery of the Acquisition Shares (if any) pursuant to Condition 7.2, each Bondholder must deliver to the specified office of an Agent, no later than the Determination Date, a duly completed Share Settlement Notice, a copy of which may be obtained from the specified office of any Agent, with respect to the Bonds held by such Bondholder.

This notice is given by
ROHM CO., LTD.

12 December 2023