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Notice Regarding Submission of Extraordinary Report Related to Transfer upon Merger of Certified Public Accountants, etc.

Nidec Corporation (TSE: 6594; OTC US: NJDCY) (the “Company”) announced today that, based on the provisions of Article 193, Paragraph 2, Items 1 and 2 of the Financial Instruments and Exchange Act, the certified public accountants, etc. who are in charge of the Company’s audit certification were transferred, as outlined below. The Company is filing the Extraordinary Report pursuant to Article 24-5, Paragraph 4 of the Financial Instruments and Exchange Act and Article 19, Paragraph 2, Item 9-4 of the Cabinet Office Ordinance relating to the Disclosure of Corporate Affairs, Etc..

1. Name of the audit firm related to the transfer
 - (1) Name of the surviving audit firm after the merger
PricewaterhouseCoopers Japan LLC
 - (2) Name of the absorbed audit firm after the merger
PricewaterhouseCoopers Kyoto

2. Date of the transfer
December 1, 2023

3. Date of appointment of the absorbed audit firm
1985

(Note) The above-mentioned date is the result of an investigation based on the time when the Company was listed on the stock because the investigation was extremely difficult, and the continuous audit period may exceed this period.

4. Opinions on auditors’ report and other documents prepared by the absorbed audit firm over the past three years
Not applicable.

5. Reasons and circumstances leading to change or decision to transfer
PricewaterhouseCoopers Kyoto (as the absorbed audit firm), the Company’s accounting auditor, merged with PricewaterhouseCoopers Aarata LLC (as the surviving audit firm) on December 1, 2023, and the name of the new firm was changed to PricewaterhouseCoopers Japan LLC as of the same date. Accordingly, PricewaterhouseCoopers Japan LLC became the certified public accountants, etc. to be in charge of the Company’s audit certification.

6. Opinions of absorbed audit firm regarding reasons and circumstances in 5 above stated in the contents of auditors’ report
The Company has received a response that it has no particular opinion on the matter.

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NIDEC CORPORATION

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