

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

| | | | |
|---|---|---|-----------------------------|
| 1 Issuer's name Nidec Corporation | | 2 Issuer's employer identification number (EIN) 98-0556557 | |
| 3 Name of contact for additional information Koji Hayashi | 4 Telephone No. of contact +81-75-935-6572 | 5 Email address of contact hayashi.koji@nidec.com | |
| 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 338 Tonoshiro-cho, Kuze, | | 7 City, town, or post office, state, and Zip code of contact Minami-ku, Kyoto 601-8205 | |
| 8 Date of action Distributed on April 11, 2014 | | 9 Classification and description Two-for-one Stock Split | |
| 10 CUSIP number 654090109 | 11 Serial number(s) | 12 Ticker symbol NJ | 13 Account number(s) |

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ **At a meeting of the Board of Directors of Nidec Corporation held on March 8, 2014, a two-for-one stock split was declared.**

To effectuate the stock split for the American Depositary Share (ADS) program, ADS holders received one additional ADS for every one ADS held. Existing ADSs continued to be valid and didn't have to be exchanged for new ADSs.

The additional ADSs were issued to ADS holders of record on March 28, 2014.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ **The ADS holders' tax basis in the existing ADSs is divided by two, with the other half of the tax basis being allocated to the new ADSs received.**

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ **Total market value of ADSs immediately after the two-for-one stock split is the same as before the split.**

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Internal Revenue Code(IRC) section 305(a) and IRC section 307(a)

18 Can any resulting loss be recognized? ▶ N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Reportable tax-year is 2014 for calendar year taxpayers.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶ *M. Yoshimatsu* Date ▶ May 12th, 2014

Print your name ▶ Masuo Yoshimatsu Title ▶ First Senior Vice President and CFO

Paid Preparer Use Only

| | | | | |
|----------------------------|----------------------|------|---|------|
| Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| Firm's name ▶ | | | Firm's EIN ▶ | |
| Firm's address ▶ | | | Phone no. | |