



FOR IMMEDIATE RELEASE

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Notice regarding the record of impairment losses on non-financial assets, provisions for loss of contract, liabilities related to the settlement of claims from suppliers and special investigation and related expenses

As announced in “Notice regarding the record of provisions for loss on contract, impairment losses on non-financial assets, and liabilities related to the settlement of claims from suppliers” dated November 14, 2025, Nidec Corporation (TSE: 6594; OTC US: NJDCY) (the “Company”) had recorded impairment losses on non-financial assets, provisions for loss of contract and liabilities related to the settlement of claims from suppliers in the first and second quarters of the fiscal year ended March 2026. The Company hereby announces additional record of impairment losses on non-financial assets, provisions for loss of contract and liabilities related to the settlement of claims from suppliers, and new record of special investigation and related expenses, as outlined below.

The Company sincerely apologizes for any inconvenience and concern this may cause to our shareholders, investors and other stakeholders.

1. The record of impairment losses on non-financial assets, provisions for loss of contract, liabilities related to the settlement of claims from suppliers and special investigation and related expenses

(1) Impairment losses on non-financial assets

As a result of evaluating the future recoverability of certain assets including goodwill, the Company recorded impairment losses of ¥1,935 million in SPMS segment (Hard disk drives spindle motors and other small precision motors), ¥18,387 million in AMEC segment (Automotive products), ¥298,800 million in ACIM segment (Appliance, commercial and industrial products), ¥116,287 million in MOEN segment (Appliance, commercial and industrial products), ¥7,027 million in Nidec Machinery and Automation segment (Machinery, machine tools) and ¥189,699 million in Group Company Business segment, totaling ¥632,135 million.

(2) Provisions for loss of contract

In AMEC segment (Automotive products), based on contracts with customers, as the unavoidable costs of meeting the obligations under the contracts exceed the economic benefits expected to be received under them, the Company recorded provisions for loss of contract of ¥22,496 million.

(3) Liabilities related to the settlement of claims from suppliers

Regarding the reimbursement claims from supplier, the Company has recorded indemnification liability of ¥4,207 million as a result of reaching an agreement with the supplier in the MOEN segment (Appliance, commercial and industrial products).

(4) Special investigation and related expenses

As announced in “Notice Regarding Recording of Extraordinary Losses and Gains in Non-Consolidated Financial Results” dated today, expenses incurred for the investigations into this series of issues and the subsequent review of financial statements were recorded as extraordinary losses as “Special investigations and related expenses” of ¥30,522 million.

2. Future outlook

The impairment losses on non-financial assets, provisions for loss of contract, liabilities related to the settlement of claims from suppliers and special investigation and related expenses have been reflected in the Annual Securities Report for the Fiscal Year Ended March 31, 2026, and the Financial Statements Summary for the Year Ended March 31, 2026 [IFRS] (Consolidated), both disclosed today.

The Company also will make a disclosure promptly if any matters requiring disclosure arise in the future.