

Report on corporate income tax information for the year ended 31 March 2024
NIDEC

Section 1 – General information

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| Name and registered office of a single subsidiary undertaking which has published the report on income tax information of an undertaking that is not governed by the law of a member state | NIDEC ORADEA SRL Petre P. Carp, 20, Oradea, Bihor, Romania |
| Name of the ultimate parent of the group / of the standalone undertaking | NIDEC CORPORATION |
| Country where the ultimate parent has its registered office | Japan |
| Financial Year – start date | 2023-04-01 |
| Financial Year – end date | 2024-03-31 |
| Reporting currency | JPY |
| Is the information in the report based on reporting instructions used for tax purposes, pursuant to Section III, Parts B and C, of Annex III to Council Directive 2011/16/EU as implemented in the national law? | The information included in the report is based on the private CbCR data prepared according to the Japanese instructions |

Section 2 – Overview of information on a country-by-country basis

| No. | Tax jurisdiction | Country code | Revenues | Profit (loss) before income tax | Income tax paid – on cash basis | Income tax accrued – current year | Accumulated earnings | Number of employees |
|-----|--|--------------|-------------------|---------------------------------|---------------------------------|-----------------------------------|----------------------|---------------------|
| 1 | Austria | AT | 1,561,479,000 | 1,078,007,000 | 10,014,000 | 29,097,000 | 761,783,000 | 289 |
| 2 | Belgium | BE | 1,646,534,000 | 50,530,000 | - 27,000 | 18,340,000 | 155,285,000 | 23 |
| 3 | Bulgaria | BG | 924,290,000 | 57,409,000 | 8,834,000 | 8,834,000 | 60,938,000 | 68 |
| 4 | Czechia | CZ | 25,738,190,000 | 448,168,000 | 177,608,000 | 112,263,000 | 2,641,642,000 | 768 |
| 5 | Germany | DE | 186,169,230,000 | 2,073,852,000 | 431,098,000 | 753,908,000 | 2,313,088,000 | 1,910 |
| 6 | Denmark | DK | 1,882,102,000 | 101,973,000 | - | 22,559,000 | 287,802,000 | 11 |
| 7 | Spain | ES | 26,066,774,000 | 1,137,475,000 | 197,848,000 | 267,711,000 | 7,579,572,000 | 421 |
| 8 | France | FR | 181,021,690,000 | 4,086,764,000 | - 162,715,000 | 528,153,000 | 13,683,163,000 | 2,758 |
| 9 | Greece | GR | 487,547,000 | 70,956,000 | 5,718,000 | 17,979,000 | 143,557,000 | 36 |
| 10 | Hungary | HU | 21,960,549,000 | - 1,779,776,000 | 22,803,000 | 142,871,000 | 8,590,612,000 | 784 |
| 11 | Ireland | IE | 2,544,315,000 | 113,075,000 | 23,179,000 | 14,543,000 | 1,137,348,000 | 1 |
| 12 | Italy | IT | 149,412,065,000 | 4,162,822,000 | 86,839,000 | 1,791,505,000 | 10,306,204,000 | 2,102 |
| 13 | Luxembourg | LU | 138,263,000 | 12,541,000 | 256,000 | 751,000 | 22,303,000 | - |
| 14 | Malaysia | MY | 2,244,502,000 | 77,404,000 | 6,662,000 | 4,670,000 | 983,293,000 | 504 |
| 15 | Netherlands (the) | NL | 21,223,980,000 | 462,989,000 | - 92,031,000 | 138,997,000 | 7,002,555,000 | 85 |
| 16 | Norway | NO | 35,950,000 | - 210,829,000 | - | - 698,000 | - 159,183,000 | 2 |
| 17 | Poland | PL | 38,210,772,000 | - 8,970,252,000 | - 334,063,000 | - | - 13,719,131,000 | 1,513 |
| 18 | Romania | RO | 14,103,535,000 | - 717,257,000 | 14,978,000 | 126,411,000 | 421,761,000 | 878 |
| 19 | Russian Federation (the) | RU | 5,449,752,000 | 667,129,000 | 148,885,000 | 166,012,000 | 2,400,134,000 | 53 |
| 20 | Sweden | SE | 60,329,000 | - 2,423,000 | - | - | 66,116,000 | 3 |
| 21 | Slovakia | SK | 36,435,875,000 | 3,327,427,000 | 693,076,000 | 724,794,000 | 21,466,732,000 | 1,471 |
| 22 | Turkey | TR | 2,404,851,000 | 135,623,000 | - 124,587,000 | 163,430,000 | - 590,996,000 | 29 |
| 23 | Viet Nam | VN | 148,713,020,000 | 8,505,893,000 | 1,106,111,000 | 1,482,872,000 | 94,275,165,000 | 14,740 |
| 24 | Samoa | WS | - | - 2,000 | - | - | 2,361,306,000 | - |
| 25 | All other tax jurisdictions (aggregated basis) | | 3,041,499,948,000 | 221,171,907,000 | 47,039,178,000 | 79,257,240,000 | 1,536,553,748,000 | 91,216 |

Section 3 – List of entities and activities

| No. | Member State or tax jurisdiction | Country code | Name of each entity in the Member State or tax jurisdiction | Brief description of the nature of activities in the Member State or tax jurisdiction |
|-----|----------------------------------|--------------|---|--|
| 1 | Austria | AT | NIDEC DEUTSCHLAND GMBH NIEDERLASSUNG OESTERREICH | Sales, marketing or distribution |
| 2 | Austria | AT | NIDEC GLOBAL APPLIANCE AUSTRIA GMBH | Research & Development/Manufacturing or production |
| 3 | Austria | AT | NIDEC GRAESSNER AUSTRIA GMBH | Holding or managing intellectual property/Purchasing or procurement/Sales, marketing or distribution |
| 4 | Belgium | BE | NIDEC INDUSTRIAL AUTOMATION BELGIUM NV | Sales, marketing or distribution |
| 5 | Bulgaria | BG | NIDEC ELESYS RND EUROPE BULGARIA EOOD | Other |
| 6 | Czechia | CZ | CONTROL TECHNIQUES BRNO S.R.O. | Sales, marketing or distribution |
| 7 | Czechia | CZ | M.L.S. HOLICE, SPOL. S R. O. | Purchasing or procurement/Manufacturing or production/Sales, marketing or distribution |
| 8 | Germany | DE | MARBAISE HANLO LS GMBH | Other |
| 9 | Germany | DE | NIDEC AMEC EUROPE GMBH | Administrative, management / support services |
| 10 | Germany | DE | NIDEC COMPONENTS (EUROPE) GMBH | Sales, marketing or distribution |
| 11 | Germany | DE | NIDEC COPAL GMBH | Dormant |
| 12 | Germany | DE | NIDEC DESCH ANTRIEBSTECHNIK GMBH & CO. KG | Research & Development/Holding or managing intellectual property/Purchasing or procurement/Manufacturing or production/Sales, marketing or distribution |
| 13 | Germany | DE | NIDEC DESCH DIENSTLEISTUNGS GMBH | Purchasing or procurement/Manufacturing or production |
| 14 | Germany | DE | NIDEC DESCH GLOBAL SERVICES GMBH | Purchasing or procurement/Sales, marketing or distribution/Administrative, management / support services/Provision of services to unrelated parties |
| 15 | Germany | DE | NIDEC DESCH VERWALTUNGS GMBH | Other |
| 16 | Germany | DE | NIDEC DEUTSCHLAND GMBH | Sales, marketing or distribution |
| 17 | Germany | DE | NIDEC DRIVE TECHNOLOGY EUROPE GMBH | Sales, marketing or distribution/Administrative, management / support services |
| 18 | Germany | DE | NIDEC DRIVEXPERT GMBH | Other |
| 19 | Germany | DE | NIDEC EUROPE SALES B.V. German Branch | Sales, marketing or distribution |
| 20 | Germany | DE | NIDEC GENMARK AUTOMATION GMBH | Sales, marketing or distribution/Provision of services to unrelated parties |
| 21 | Germany | DE | NIDEC GPM GMBH | Research & Development/Holding or managing intellectual property/Purchasing or procurement/Manufacturing or production/Sales, marketing or distribution |
| 22 | Germany | DE | NIDEC GRAESSNER GMBH & CO. KG | Research & Development/Holding or managing intellectual property/Purchasing or procurement/Manufacturing or production/Sales, marketing or distribution/Administrative, management / support services/Internal Group Finance |
| 23 | Germany | DE | NIDEC GRAESSNER VERWALTUNGS GMBH | Holding shares or other equity instruments |
| 24 | Germany | DE | NIDEC INSTRUMENTS (EUROPE) GMBH | Purchasing or procurement/Sales, marketing or distribution |
| 25 | Germany | DE | NIDEC MOBILITY GERMANY GMBH | Sales, marketing or distribution |
| 26 | Germany | DE | NIDEC MOTORS & ACTUATORS (GERMANY) GMBH | Research & Development/Holding or managing intellectual property/Purchasing or procurement/Manufacturing or production/Sales, marketing or distribution/Administrative, management / support services/Internal Group Finance |
| 27 | Germany | DE | NIDEC OKK EUROPE GMBH | Sales, marketing or distribution/Provision of services to unrelated parties |
| 28 | Germany | DE | NIDEC PRESS & AUTOMATION GMBH | Purchasing or procurement/Sales, marketing or distribution/Provision of services to unrelated parties |
| 29 | Germany | DE | NIDEC SSB WIND SYSTEMS GMBH | Research & Development/Purchasing or procurement/Manufacturing or production/Sales, marketing or distribution/Holding shares or other equity instruments |
| 30 | Germany | DE | NIDEC SYS GMBH | Research & Development/Holding or managing intellectual property/Purchasing or procurement/Manufacturing or production/Sales, marketing or distribution |
| 31 | Germany | DE | NMA PROPERTY VERWALTUNGSGESELLSCHAFT MBH | Other |
| 32 | Germany | DE | PAMA WERKZEUGMASCHINEN GMBH | Sales, marketing or distribution/Provision of services to unrelated parties |
| 33 | Denmark | DK | NIDEC INDUSTRIAL AUTOMATION DENMARK AS | Sales, marketing or distribution |
| 34 | Spain | ES | NIDEC ARISA S.L.U. | Research & Development/Holding or managing intellectual property/Purchasing or procurement/Manufacturing or production/Sales, marketing or distribution/Provision of services to unrelated parties |
| 35 | Spain | ES | NIDEC INDUSTRIAL AUTOMATION IBERIA SA | Sales, marketing or distribution |
| 36 | Spain | ES | NIDEC MOTORS & ACTUATORS SPAIN SA | Holding or managing intellectual property/Purchasing or procurement/Manufacturing or production/Sales, marketing or distribution/Administrative, management / support services/Provision of services to unrelated parties |
| 37 | France | FR | BERTRAND POLICO SAS | Manufacturing or production |
| 38 | France | FR | CONSTRUCTIONS ELECTRIQUES DE BEAUCOURT SAS | Purchasing or procurement/Manufacturing or production |
| 39 | France | FR | ESO IDF NORMANDIE SARL | Sales, marketing or distribution/Provision of services to unrelated parties |
| 40 | France | FR | ESO NORD EST SARL | Sales, marketing or distribution/Provision of services to unrelated parties |
| 41 | France | FR | ESO SAS | Holding shares or other equity instruments |
| 42 | France | FR | ESO SUD OUEST SARL | Sales, marketing or distribution/Provision of services to unrelated parties |
| 43 | France | FR | ESO SUR LOIRE SARL | Sales, marketing or distribution/Provision of services to unrelated parties |
| 44 | France | FR | GIRARD TRANSMISSIONS SAS | Manufacturing or production |
| 45 | France | FR | MOTEURS LEROY-SOMER SAS | Research & Development/Holding or managing intellectual property/Purchasing or procurement/Manufacturing or production/Sales, marketing or distribution/Provision of services to unrelated parties/Internal Group Finance |
| 46 | France | FR | NIDEC ASI SAS | Research & Development/Purchasing or procurement/Manufacturing or production/Sales, marketing or distribution/Administrative, management / support services |

Section 3 – List of entities and activities

| No. | Member State or tax jurisdiction | Country code | Name of each entity in the Member State or tax jurisdiction | Brief description of the nature of activities in the Member State or tax jurisdiction |
|-----|----------------------------------|--------------|---|---|
| 47 | France | FR | NIDEC BUSINESS MANAGEMENT SAS | Administrative, management / support services |
| 48 | France | FR | NIDEC LEROY-SOMER HOLDING | Holding or managing intellectual property/Administrative, management / support services/Internal Group Finance |
| 49 | France | FR | NIDEC MOTORS & ACTUATORS | Holding or managing intellectual property/Internal Group Finance |
| 50 | France | FR | PAMA FRANCE | Sales, marketing or distribution/Provision of services to unrelated parties |
| 51 | France | FR | SOCIETE ANONYME DE MECANIQUE ET D'OUTILLAGE DU VIVARAIS SA | Manufacturing or production |
| 52 | Greece | GR | ROBOTEQ GREECE SOLE PRIVATE CAPITAL COMPANY | Provision of services to unrelated parties/Other |
| 53 | Hungary | HU | IMI ELEKTROMOS GEPEKET GYARTO KORLATOLT FELELOSSEGU TARSASAG | Purchasing or procurement/Manufacturing or production/Sales, marketing or distribution |
| 54 | Hungary | HU | NIDEC GPM HUNGARY LLC | Purchasing or procurement/Manufacturing or production |
| 55 | Ireland | IE | NIDEC INDUSTRIAL AUTOMATION IRELAND | Sales, marketing or distribution |
| 56 | Italy | IT | MOTORTECNICA S.R.L. | Research & Development/Purchasing or procurement/Manufacturing or production/Sales, marketing or distribution |
| 57 | Italy | IT | NIDEC ASI S.P.A. | Research & Development/Holding or managing intellectual property/Purchasing or procurement/Manufacturing or production/Sales, marketing or distribution/Administrative, management / support services |
| 58 | Italy | IT | NIDEC FIR INTERNATIONAL S.R.L. | Holding or managing intellectual property/Purchasing or procurement/Manufacturing or production/Sales, marketing or distribution/Administrative, management / support services |
| 59 | Italy | IT | NIDEC FIR ITALIA SRL. | Research & Development/Holding or managing intellectual property/Purchasing or procurement/Manufacturing or production/Sales, marketing or distribution |
| 60 | Italy | IT | NIDEC GLOBAL APPLIANCE EUROPE S.R.L. | Research & Development/Holding or managing intellectual property/Purchasing or procurement/Manufacturing or production/Sales, marketing or distribution/Administrative, management / support services |
| 61 | Italy | IT | NIDEC INDUSTRIAL AUTOMATION ITALY SPA | Sales, marketing or distribution |
| 62 | Italy | IT | PAMA S.P.A. | Research & Development/Holding or managing intellectual property/Purchasing or procurement/Manufacturing or production/Sales, marketing or distribution/Provision of services to unrelated parties |
| 63 | Luxembourg | LU | KINETEK LUXCO S.À.R.L. | Holding shares or other equity instruments |
| 64 | Malaysia | MY | NIDEC ADVANCE TECHNOLOGY MALAYSIA SDN. BHD. | Sales, marketing or distribution/Provision of services to unrelated parties |
| 65 | Malaysia | MY | NIDEC COPAL (MALAYSIA) SDN. BHD. | Other |
| 66 | Malaysia | MY | NIDEC INSTRUMENTS (MALAYSIA) SDN. BHD. | Manufacturing or production/Sales, marketing or distribution |
| 67 | Malaysia | MY | NIDEC PRECISION MALAYSIA SDN. BHD. | Sales, marketing or distribution/Internal Group Finance |
| 68 | Netherlands (the) | NL | NIDEC EUROPE B.V. | Administrative, management / support services/Internal Group Finance/Holding shares or other equity instruments |
| 69 | Netherlands (the) | NL | NIDEC EUROPE SALES B.V. | Sales, marketing or distribution |
| 70 | Netherlands (the) | NL | NIDEC NETHERLANDS B.V. | Sales, marketing or distribution |
| 71 | Norway | NO | NIDEC ENERGY AS | Research & Development/Purchasing or procurement/Manufacturing or production/Sales, marketing or distribution |
| 72 | Poland | PL | NIDEC INDUSTRIAL AUTOMATION POLAND SP. Z O. O. | Manufacturing or production/Sales, marketing or distribution |
| 73 | Poland | PL | NIDEC MOTORS & ACTUATORS (POLAND) SP. Z O. O. | Manufacturing or production/Sales, marketing or distribution/Administrative, management / support services |
| 74 | Romania | RO | NIDEC ASI RO S.R.L. | Holding or managing intellectual property/Purchasing or procurement/Manufacturing or production/Sales, marketing or distribution/Provision of services to unrelated parties |
| 75 | Romania | RO | NIDEC MOTOR CORPORATION ROMANIA | Manufacturing or production |
| 76 | Romania | RO | NIDEC ORADEA SRL | Purchasing or procurement/Manufacturing or production/Sales, marketing or distribution/Administrative, management / support services |
| 77 | Russian Federation (the) | RU | A/O NIDEC ASI VEI | Purchasing or procurement/Sales, marketing or distribution |
| 78 | Russian Federation (the) | RU | EMBRACO RUS LLC | Sales, marketing or distribution |
| 79 | Russian Federation (the) | RU | Nidec ASI S.P.A. RUSSIAN BRANCH | Sales, marketing or distribution |
| 80 | Russian Federation (the) | RU | PAMA SERVICE OOO | Sales, marketing or distribution |
| 81 | Sweden | SE | NIDEC INDUSTRIAL AUTOMATION SWEDEN AB | Sales, marketing or distribution |
| 82 | Slovakia | SK | EMBRACO SLOVAKIA S.R.O. | Research & Development/Holding or managing intellectual property/Purchasing or procurement/Manufacturing or production/Sales, marketing or distribution/Administrative, management / support services |
| 83 | Turkey | TR | NIDEC ACIM TURKEY ENDUSTRIYEL KONTROL SISTEMLERI SANAYI VE TICARET ANONIM SIRKETI | Sales, marketing or distribution |
| 84 | Viet Nam | VN | NIDEC ADVANCE TECHNOLOGY VIETNAM CO., LTD. | Purchasing or procurement/Manufacturing or production/Sales, marketing or distribution |
| 85 | Viet Nam | VN | NIDEC ADVANCED MOTOR (VIETNAM) CORPORATION | Purchasing or procurement/Manufacturing or production |
| 86 | Viet Nam | VN | NIDEC CHAUN CHOUNG VIETNAM CORPORATION | Purchasing or procurement/Manufacturing or production/Sales, marketing or distribution |
| 87 | Viet Nam | VN | NIDEC INSTRUMENTS (HANOI) CORPORATION | Research & Development/Purchasing or procurement/Manufacturing or production/Sales, marketing or distribution |
| 88 | Viet Nam | VN | NIDEC INSTRUMENTS (VIETNAM) CORPORATION | Purchasing or procurement/Manufacturing or production |
| 89 | Viet Nam | VN | NIDEC MOBILITY VIETNAM CO., LTD | Sales, marketing or distribution |
| 90 | Viet Nam | VN | NIDEC POWERTRAIN SYSTEMS (VIETNAM) CO., LTD. | Research & Development/Purchasing or procurement/Manufacturing or production/Sales, marketing or distribution |
| 91 | Viet Nam | VN | NIDEC POWERTRAIN SYSTEMS PRECISION (VIETNAM) CO., LTD. | Manufacturing or production |
| 92 | Viet Nam | VN | NIDEC PRECISION VIETNAM CORPORATION | Purchasing or procurement/Manufacturing or production |
| 93 | Viet Nam | VN | NIDEC SV PROBE VIETNAM CO., LTD. | Purchasing or procurement/Manufacturing or production/Sales, marketing or distribution/Provision of services to unrelated parties |
| 94 | Viet Nam | VN | NIDEC TECHNO MOTOR VIETNAM CORPORATION | Purchasing or procurement/Manufacturing or production |
| 95 | Viet Nam | VN | NIDEC TOSOK AKIBA (VIETNAM) CO., LTD. | Manufacturing or production |
| 96 | Viet Nam | VN | NIDEC VIETNAM CORPORATION | Purchasing or procurement/Manufacturing or production/Sales, marketing or distribution |
| 97 | Samoa | WS | TAKISAWA TECHNOLOGY INVESTMENT CO., LTD. | Holding shares or other equity instruments |

Section 4 – Omitted information

Information omitted (if any) for this financial year:

Not the case

Information omitted in previous financial years, which is disclosed in this financial year (if any):

Not the case