

Report on corporate income tax information for the year ended 31 March 2025  
NIDEC

Section 1 – General information

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	2024-04-01
Financial Year – end date	2025-03-31
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	1,421,506,000	953,819,000	11,420,000	123,267,000	1,406,877,000	241
2	Belgium	BE	1,687,364,000	102,965,000	30,007,000	30,029,000	224,820,000	22
3	Bulgaria	BG	1,070,890,000	45,329,000	-	-	106,745,000	68
4	Czechia	CZ	26,444,519,000	486,436,000	93,722,000	123,036,000	2,904,827,000	687
5	Germany	DE	189,617,633,000	(3,028,727,000)	789,788,000	658,101,000	1,164,833,000	1,760
6	Denmark	DK	2,359,566,000	148,546,000	-	32,651,000	401,381,000	11
7	Spain	ES	24,101,495,000	996,987,000	240,096,000	224,870,000	8,092,881,000	401
8	France	FR	270,381,131,000	6,683,472,000	(1,956,708,000)	714,192,000	4,702,312,000	3,812
9	Greece	GR	496,678,000	130,386,000	-	7,363,000	-	27
10	Hungary	HU	26,123,084,000	142,919,000	76,215,000	9,094,000	4,048,811,000	753
11	Ireland	IE	2,992,291,000	140,504,000	13,634,000	15,695,000	1,257,101,000	1
12	Italy	IT	151,874,391,000	4,158,362,000	1,398,068,000	1,438,101,000	17,806,945,000	2,080
13	Luxembourg	LU	139,703,000	(68,482,000)	47,763,000	59,022,000	-	-
14	Netherlands (the)	NL	23,458,297,000	618,590,000	(43,078,000)	840,294,000	21,699,998,000	91
15	Norway	NO	751,000	(396,985,000)	-	88,000	(416,235,000)	3
16	Poland	PL	55,543,146,000	(14,438,663,000)	(6,564,000)	304,576,000	2,345,329,000	1,314
17	Romania	RO	12,649,514,000	(786,503,000)	126,116,000	92,591,000	(860,799,000)	800
18	Russian Federation (the)	RU	5,841,564,000	365,483,000	126,517,000	103,478,000	2,604,863,000	55
19	Sweden	SE	104,135,000	15,438,000	-	-	80,419,000	3
20	Slovakia	SK	37,428,730,000	2,098,793,000	805,980,000	560,980,000	22,731,474,000	1,462
21	Turkey	TR	1,814,549,000	619,429,000	(61,595,000)	17,761,000	226,010,000	30
22	Virgin Islands (British)	VG	2,062,000	712,230,000	-	-	23,425,512,000	-
23	Viet Nam	VN	147,378,056,000	8,483,423,000	1,402,713,000	1,581,246,000	101,417,293,000	11,206
24	Samoa	WS	1,000	230,776,000	-	-	1,418,063,000	-
25	All other tax jurisdictions (aggregated basis)		3,257,866,370,000	230,529,517,000	69,272,345,000	52,069,079,000	1,356,823,948,000	78,736

**Section 3 – List of entities and activities**

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

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44	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
45	France	FR	NIDEC ASI SAS	Research & Development / Purchasing or procurement / Manufacturing or production / Sales, marketing or distribution / Administrative, management / support services
46	France	FR	NIDEC BUSINESS MANAGEMENT SAS	Administrative, management / support services
47	France	FR	NIDEC LEROY-SOMER HOLDING	Holding or managing intellectual property / Administrative, management / support services / Internal Group Finance
48	France	FR	NIDEC MOTORS & ACTUATORS	Holding or managing intellectual property / Internal Group Finance
49	France	FR	NIDEC PSA EMOTORS SAS	Research & Development / Purchasing or procurement / Manufacturing or production / Sales, marketing or distribution
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 (NIDEC CONTROL TECHNIQUES LIMITED - UK PE)	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 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
60	Italy	IT	NIDEC INDUSTRIAL AUTOMATION ITALY SPA	Sales, marketing or distribution
61	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
62	Luxembourg	LU	KINETEK LUXCO S.A.R.L.	Holding shares or other equity instruments
63	Netherlands (the)	NL	NIDEC EUROPE B.V.	Administrative, management / support services / Internal Group Finance / Holding shares or other equity instruments
64	Netherlands (the)	NL	NIDEC EUROPE SALES B.V.	Sales, marketing or distribution
65	Netherlands (the)	NL	NIDEC NETHERLANDS B.V.	Sales, marketing or distribution
66	Norway	NO	NIDEC ENERGY AS	Research & Development / Purchasing or procurement
67	Poland	PL	NIDEC INDUSTRIAL AUTOMATION POLAND SP. Z O. O.	Manufacturing or production / Sales, marketing or distribution
68	Poland	PL	NIDEC MOTORS & ACTUATORS (POLAND) SP. Z O. O.	Manufacturing or production / Sales, marketing or distribution / Administrative, management / support services
69	Romania	RO	NIDEC ASI RO S.R.L.	Holding or managing intellectual property / Purchasing or procurement / Manufacturing or production / Sales, marketing or distribution
70	Romania	RO	NIDEC MOTOR CORPORATION ROMANIA	Manufacturing or production
71	Romania	RO	NIDEC ORADEA SRL	Purchasing or procurement / Manufacturing or production / Sales, marketing or distribution / Administrative, management / support services
72	Russian Federation (the)	RU	A/O NIDEC ASI VEI	Purchasing or procurement / Sales, marketing or distribution
73	Russian Federation (the)	RU	EMBRACO RUS LLC	Sales, marketing or distribution
74	Russian Federation (the)	RU	NIDEC ASI S.P.A. RUSSIAN BRANCH (NIDEC ASI S.P.A. - IT PE)	Sales, marketing or distribution
75	Russian Federation (the)	RU	PAMA SERVICE OOO	Sales, marketing or distribution
76	Sweden	SE	NIDEC INDUSTRIAL AUTOMATION SWEDEN AB	Sales, marketing or distribution
77	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
78	Turkey	TR	NIDEC ACIM TURKEY ENDUSTRIYEL KONTROL SISTEMLERI SANAYI VE TICARET ANONIM SIRKETI	Sales, marketing or distribution
79	Virgin Islands (British)	VG	CONQUER WISDOM CO., LTD	Holding shares or other equity instruments
80	Viet Nam	VN	NIDEC ADVANCE TECHNOLOGY VIETNAM CO., LTD.	Purchasing or procurement / Manufacturing or production / Sales, marketing or distribution
81	Viet Nam	VN	NIDEC ADVANCED MOTOR (VIETNAM) CORPORATION	Purchasing or procurement / Manufacturing or production
82	Viet Nam	VN	NIDEC CHAUN CHOUNG VIETNAM CORPORATION	Purchasing or procurement / Manufacturing or production / Sales, marketing or distribution
83	Viet Nam	VN	NIDEC INSTRUMENTS (HANOI) CORPORATION	Research & Development / Purchasing or procurement / Manufacturing or production / Sales, marketing or distribution
84	Viet Nam	VN	NIDEC INSTRUMENTS (VIETNAM) CORPORATION	Research & Development / Purchasing or procurement / Manufacturing or production

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85	Viet Nam	VN	NIDEC MOBILITY VIETNAM CO., LTD	Sales, marketing or distribution
86	Viet Nam	VN	NIDEC POWERTRAIN SYSTEMS (VIETNAM) CO., LTD.	Research & Development / Purchasing or procurement / Manufacturing or production / Sales, marketing or distribution
87	Viet Nam	VN	NIDEC POWERTRAIN SYSTEMS PRECISION (VIETNAM) CO., LTD.	Manufacturing or production
88	Viet Nam	VN	NIDEC PRECISION VIETNAM CORPORATION	Purchasing or procurement / Manufacturing or production
89	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
90	Viet Nam	VN	NIDEC TECHNO MOTOR VIETNAM CORPORATION	Purchasing or procurement / Manufacturing or production
91	Viet Nam	VN	NIDEC VIETNAM CORPORATION	Purchasing or procurement / Manufacturing or production / Sales, marketing or distribution
92	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