

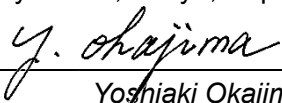
Greenhouse Gas Emissions Verification Report

To: NIDEC CORPORATION

March 13, 2025

Japan Audit and Certification Organization
for Environment and Quality (JACO)
3-4 Kandakajicho Chiyoda-ku, Tokyo, Japan

President


Yoshiaki Okajima

Japan Audit and Certification Organization for Environment and Quality (JACO) has been engaged by NIDEC CORPORATION including its domestic and overseas consolidated companies (hereinafter referred to as “the Organization”) to conduct independent verification of its Greenhouse gas emissions data.

1. Purpose and scope of verification

With regard to Greenhouse gas emissions information for the fiscal year 2023 (from April 1, 2023 to March 31, 2024) the verification was conducted.

- 1) Scope 1 and Scope 2 Greenhouse gas emissions from 349 domestic and overseas sites
- 2) Scope 3 Category 1 and 11 Greenhouse gas emissions as defined by the Organization

The responsibility for preparing a calculation report and reporting GHG emissions is in the Organization and our responsibility is to express an opinion on GHG emissions stated in the calculation report by independent standpoint.

2. Verification procedure

JACO conducted the verification in accordance with ISO 14064-3:2019, Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements. We conducted the following activities as part of limited assurance:

- Hearing or inquiries to the Organization's officials who are responsible for identifying and calculating greenhouse gas emissions;
- Evaluation of the information (data) used to determine the greenhouse gas emissions, the method of applying the calculation criteria, the method of measuring the data and the assumptions adopted by the company, and examination of description of the GHG report; and
- Verification by sampling in order to confirm accuracy of GHG emissions.

Verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.

3. Conclusion

Based on the process and procedures conducted, there is no evidence that the Organization's GHG statement:

- is not materially correct and is not a fair representation of GHG data and information;
- has not been prepared in accordance with the related International Standards on GHG quantification, monitoring and reporting, or to relevant national standards or practices.

Verified greenhouse gas emissions

Scope 1: 253 ktCO₂e,

Scope 2: 895 ktCO₂e (Location based), 774 ktCO₂e (Market based)

Scope 3 Category 1: 5,552 ktCO₂e, Category 11: 273,540 ktCO₂e.

The Organization and JACO verification team did not have any specific conflicts of interest and carried out the verification on an independent basis.