

Environmental Performance DataIndependent Verification Report

To: NIDEC CORPORATION

March 13, 2025

Japan Audit and Certification Organization  
for Environment and Quality (JACO)  
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President

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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 environmental data prepared under the responsibility of the Organization. The aim of this verification is to consider the accuracy of environmental data and to provide a verification opinion.

Verification was conducted as limited assurance according to the procedure agreed with the Organization based on JACO verification standards in accordance with International Assurance Business Standard (ISAE) 3000. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

**Summary of verification**

With regard to the following Environmental Performance Data for the fiscal year 2023 (April 1, 2023 to March 31, 2024) reported by the Organization, verification was conducted.

Verification scope	Sampling sites
<p>The Environmental Performance Data of business activities in the Organization's 349 sites:</p> <ul style="list-style-type: none"> <li>- Total electricity consumption</li> <li>- Renewable energy electricity consumption</li> <li>- Renewable energy introduction ratio</li> </ul>	<p>Sites visited: 2 sites</p> <p>Verification was conducted based on confirmation of related documents formulated, interviews with or inquiries to the responsible persons and persons in charge, confirmation of the method of obtaining data, and comparison between the reported data and its supporting documented information (evidence).</p> <p>Data sampling sites: 15 sites</p> <p>Verification was conducted based on comparison between the reported data and its supporting documented information (evidence).</p>

**Conclusion**

Based on the procedures we have performed and evidence we have obtained, nothing has come to our attention that causes us to believe that the Organization's Environmental Performance Data is not prepared, in all material respects, in accordance with the methodology implemented by the Organization.

Verified Environmental Performance Data:

- Total electricity consumption: 1,836,467 MWh
- Renewable energy electricity consumption: 231,801 MWh
- Renewable energy introduction ratio: 12.6 %

**Independence and Quality Control**

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. JACO applies International Standard on Quality Control 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable regulatory requirements.

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