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### Notice Regarding Transfer upon Merger of Certified Public Accountants, etc.

Nidec Corporation (TSE: 6594; OTC US: NJDCY) (the “Company”) announced today that, based on the provisions of Article 193, Paragraph 2, Items 1 and 2 of the Financial Instruments and Exchange Act, the certified public accountants, etc. who are in charge of the Company’s audit certification are planned to be transferred, as outlined below.

1. Date of the transfer  
December 1, 2023 (plan)

2. Details of the transfer  
PricewaterhouseCoopers Kyoto (as the absorbed audit firm), the Company’s accounting auditor, will merge with PricewaterhouseCoopers Aarata LLC (as the surviving audit firm) on December 1, 2023, and the name of the new firm will be changed to PricewaterhouseCoopers Japan LLC as of the same date. Accordingly, PricewaterhouseCoopers Japan LLC will become the certified public accountants, etc. to be in charge of the Company’s audit certification.

3. Outline of the surviving audit firm after the merger

(1) Name	PricewaterhouseCoopers Japan LLC
(2) Address	1-1-1 Otemachi, Chiyoda-ku, Tokyo
(3) Name of engagement partners	Tsuyoshi Yamamoto, Minamoto Nakamura, and Tatsuro Iwai
(4) Status of registration to Registration System for Auditors that Engage in Audits of Listed Companies and Similar Companies based on the Certified Public Accountants Act	The auditor is deemed registered based on the provisions of Supplementary Provision of Article 3, Paragraph 3 of the revised Certified Public Accountants Act.

4. Outline of the absorbed audit firm after the merger

(1) Name	PricewaterhouseCoopers Kyoto
(2) Address	8 Naginataboko-cho, Karasuma-Higashi, Shijodori, Shimogyo-ku, Kyoto, Kyoto
(3) Name of engagement partners	Tsuyoshi Yamamoto, Minamoto Nakamura, and Tatsuro Iwai

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## NIDEC CORPORATION

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