

FOR IMMEDIATE RELEASE

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**Notice regarding the record of provisions for loss on contract,
impairment losses on non-financial assets,
and liabilities related to the settlement of claims from suppliers**

Nidec Corporation (TSE: 6594; OTC US: NJDCY) (the “Company”) announces the Company recorded provisions for loss on contract and impairment losses on non-financial assets, as well as liabilities arising from the settlement of claims from suppliers in the first and second quarters of the fiscal year ending March 2026, as outlined below.

1. Record of provisions for loss on contract, impairment losses, and indemnification liabilities. (*1)

(1) Record of provisions for loss on contract

The Company has recorded a provision of 36,471 million yen to cover losses that are likely to arise from fulfilling contracts with customers in the AMEC segment (Automotive products).

(2) Record of impairment losses on non-financial assets

Regarding certain non-financial assets held in the AMEC segment (Automotive products), considering their future recoverability, the Company has recorded impairment losses of 31,674 million yen.

(3) Record of liabilities arising from settlement of claims from suppliers

Regarding the reimbursement claims from supplier, the Company has recorded indemnification liability of 19,495 million yen as a result of reaching an agreement with the supplier in the MOEN segment (Appliance, commercial and industrial products)

All of the above cases are applicable to the adjusting events after the reporting period for the first quarter of the fiscal year ending March 2026, and the Company has reflected the revisions in the financial figures for the first and second quarters of the fiscal year ending March 2026.

Therefore, there are changes in the amounts of net sales and each profit in the financial statement summary for the first quarter of the fiscal year ending March 2026, compared to those stated in the "Preliminary Report on Performance Values (First Quarter of Fiscal Year 2025) " disclosed on 24 July 2025.

Above cases are those that have been included or have possibility of being included within the scope of the investigation by the Third-Party Committee, therefore, misstatements on amount, timing of recognition and notes may be identified in the investigation by the Third-Party Committee.

(*1) The amount disclosed above is converted by the average exchange rate for the first half of fiscal year ending March 2026 (For 6 months).

2. Difference between the preliminary results of performance values and the financial figures for the first quarter of the fiscal year ending March 2026.

(Amount Unit: Yen in millions)

	Net sales	Operating profit	Profit before income taxes	Profit attributable to owners of the parent
Q1 Preliminary Performance Values (A)	637,899	61,450	58,951	45,515
Q1 Financial Results (B)	638,026	△26,407	△27,771	△9,383
Increase or decrease (B-A)	127	△87,857	△86,722	△54,898
Ratio of change (%)	0.02%	-	-	-

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