

Supplementary Financial Data  
 <Fiscal 3rd Quarter (October – December) of Year Ending March 31, 2024>

January 24, 2024

1. Financial Highlights

(Yen in millions)	IFRS											
	FY2020			FY2021			FY2022			FY2023		
	1st Half	2nd Half	Full Year	1st Half	2nd Half	Full Year	1st Half	2nd Half	Full Year	1st Half	2nd Half(e)	Full Year(e)
Net Sales	751,794	866,270	1,618,064	910,668	1,007,506	1,918,174	1,130,767	1,112,057	2,242,824	1,160,662	1,139,338	2,300,000
Operating Profit (Operating Profit Ratio)	69,174 9.2%	90,796 10.5%	159,970 9.9%	89,144 9.8%	81,230 8.1%	170,374 8.9%	96,368 8.5%	3,586 0.3%	99,954 4.5%	115,759 10.0%	64,241 5.6%	180,000 7.8%
Profit Before Income Taxes	65,999	86,938	152,937	87,103	82,929	170,032	118,375	2,091	120,466	145,336	59,664	205,000
Profit attributable to owners of the parent	48,778	73,167	121,945	66,612	69,147	135,759	86,649	(41,739)	44,910	106,064	28,936	135,000
EPS (Basic) (Yen)	83.28	124.91	208.19	113.79	118.61	232.40	150.31	(72.67)	78.03	184.59	50.36	234.95
Dividend Per Share (Yen)	30.00	30.00	60.00	30.00	35.00	65.00	35.00	35.00	70.00	35.00	40.00	75.00

(Yen in millions)	IFRS											
	FY2021				FY2022				FY2023			
	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
Net Sales	447,470	463,198	496,542	510,964	540,369	590,398	568,980	543,077	566,055	594,607	594,026	
Operating Profit (Operating Profit Ratio)	44,555 10.0%	44,589 9.6%	44,343 8.9%	36,887 7.2%	44,660 8.3%	51,708 8.8%	28,036 4.9%	(24,450) -4.5%	60,141 10.6%	55,618 9.4%	53,562 9.0%	
Profit Before Income Taxes	43,752	43,351	42,307	40,622	56,989	61,386	23,569	(21,478)	86,070	56,266	48,408	
Profit attributable to owners of the parent	33,451	33,161	32,700	36,447	41,321	45,328	17,428	(59,167)	64,033	42,031	39,844	
EPS (Basic) (Yen)	57.14	56.65	55.94	62.70	71.50	78.83	30.32	(102.82)	111.44	73.15	69.34	

2. Sales and Operating Profit (OP) by Product Category

(Yen in millions)		IFRS											
		FY2020			FY2021			FY2022			FY2023		
		1st Half	2nd Half	Full Year	1st Half	2nd Half	Full Year	1st Half	2nd Half	Full Year	1st Half	2nd Half	Full Year
Small Precision Motors	Sales	223,462	220,136	443,598	205,111	219,796	424,907	226,311	91,551	425,333	207,078		
	OP	33,099	33,824	66,923	23,095	19,343	42,438	24,035	2,645	26,680	17,025		
Automotive Products	Sales	149,135	208,940	358,075	197,197	220,446	417,643	254,150	265,504	519,654	282,176		
	OP	4,397	15,129	19,526	8,337	2,338	10,675	5,463	(47,754)	(42,291)	16,363		
Appliance, Commercial and Industrial Products	Sales	273,334	328,277	601,611	378,021	408,567	786,588	453,396	460,590	913,986	479,663		
	OP	22,022	31,003	53,025	40,528	37,639	78,167	38,292	32,525	70,817	58,624		
Machinery	Sales	74,650	75,925	150,575	95,365	120,223	215,588	153,365	143,117	296,482	146,445		
	OP	12,323	14,041	26,364	19,446	21,786	41,232	27,959	17,452	45,411	23,391		
Electronic & Optical Components	Sales	29,607	31,217	60,824	33,146	36,553	69,699	41,501	41,510	83,011	42,986		
	OP	3,317	2,998	6,315	4,446	6,583	11,029	7,694	5,888	13,582	7,844		
Others	Sales	1,606	1,775	3,381	1,828	1,921	3,749	2,044	2,314	4,358	2,314		
	OP	181	210	391	191	143	334	229	474	239			
Eliminations/Corporate	OP	(6,165)	(6,409)	(12,574)	(6,899)	(6,602)	(13,501)	(7,304)	(7,415)	(14,719)	(7,727)		

(Yen in millions)		IFRS											
		FY2021				FY2022				FY2023			
		1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
Small Precision Motors	Sales	101,306	103,805	116,114	103,682	111,122	115,189	107,471	91,551	95,760	111,318	112,013	
	OP	12,305	10,790	14,031	5,312	13,030	11,005	4,882	(2,237)	6,001	11,024	12,992	
Automotive Products	Sales	97,747	99,450	103,921	116,525	113,280	140,870	140,359	125,145	137,600	144,576	151,990	
	OP	4,892	3,445	2,492	(154)	(32)	5,495	(8,025)	(39,729)	11,028	5,335	6,104	
Appliance, Commercial and Industrial Products	Sales	186,432	191,589	197,757	210,810	222,686	230,710	227,908	232,682	238,879	240,784	237,528	
	OP	19,619	20,909	17,388	20,251	17,903	20,389	20,631	11,894	30,905	27,719	27,358	
Machinery	Sales	44,651	50,714	58,889	61,334	73,090	80,275	69,556	73,561	70,770	75,675	71,683	
	OP	8,609	10,837	10,633	11,153	13,353	14,606	10,588	6,864	11,048	12,343	8,196	
Electronic & Optical Components	Sales	16,417	16,729	18,842	17,711	19,235	22,266	22,612	18,898	21,858	21,128	19,768	
	OP	2,302	2,144	2,903	3,680	3,453	4,241	4,584	1,304	4,224	3,620	3,214	
Others	Sales	917	911	1,019	902	956	1,088	1,074	1,240	1,188	1,126	1,044	
	OP	88	103	133	10	84	145	79	166	166	73	36	
Eliminations/Corporate	OP	(3,260)	(3,639)	(3,237)	(3,365)	(3,131)	(4,173)	(4,703)	(2,712)	(3,231)	(4,496)	(4,338)	

Notes:

NIDEC adopts the provisions of IFRS 3 "Business Combinations". During the three months ended December 31, 2023, NIDEC revised its valuation of the assets acquired and the liabilities assumed upon the share acquisition of PAMA S.p.A.. NIDEC's consolidated financial statements for the year ended March 31, 2023 reflect the revision of the initially allocated amounts of acquisition price as NIDEC revised the provisional accounting treatment for the business combination. Of the assets acquired and the liabilities assumed upon the acquisitions of companies in the year ended March 31, 2023 and the nine months ended December 31, 2023, the assets and liabilities which are currently under evaluation have been recorded on NIDEC's consolidated statements of financial position based on provisional management estimation as of December 31, 2023.

3. Capital Expenditure, Depreciation, R&D

(Yen in millions)	IFRS											
	FY2020			FY2021			FY2022			FY2023		
	1st Half	2nd Half	Full Year	1st Half	2nd Half	Full Year	1st Half	2nd Half	Full Year	1st Half	2nd Half(e)	Full Year(e)
Capital Expenditure	47,529	41,382	88,911	44,657	53,923	98,580	66,649	71,165	137,814	54,634	45,366	100,000
Depreciation	47,990	48,812	96,802	50,350	54,582	104,932	58,320	61,276	119,596	61,849	58,151	120,000
R & D	31,242	36,038	67,280	37,739	40,276	78,015	38,742	42,595	81,337	40,845	47,155	88,000