

Cover

[Document Filed]	Amendment Report on Annual Securities Report ("Yukashoken Hokokusho no Teisei Hokokusho")
[Applicable Law]	Article 24, Paragraph 1 of the Financial Instruments and Exchange Act of Japan
[Filed with]	Director-General of the Kanto Local Finance Bureau
[Filing Date]	June 25, 2024
[Fiscal Year]	The 51st Business Term (from April 1, 2023 to March 31, 2024)
[Company Name]	Nidec Kabushiki Kaisha
[Company Name in English]	NIDEC CORPORATION
[Title and Name of Representative]	Mitsuya Kishida, Representative Director, President and Chief Executive Officer
[Address of Head Office]	338 Kuzetonoshiro-cho, Minami-ku, Kyoto
[Phone No.]	075-935-6200
[Contact Person]	Akinobu Samura, Senior Vice President and Chief Financial Officer
[Contact Address]	338 Kuzetonoshiro-cho, Minami-ku, Kyoto
[Phone No.]	075-935-6200
[Contact Person]	Akinobu Samura, Senior Vice President and Chief Financial Officer
[Place Where Available for Public Inspection]	Tokyo Stock Exchange, Inc. (2-1, Nihombashi Kabutocho, Chuo-ku, Tokyo)

1 **【Reason for filing】**

We submitted Annual Securities Report (From April 1, 2023 to March 31, 2024) on June 19, 2024. However, errors were founded in "Independent Auditors' Report" of the annual report, made by PricewaterhouseCoopers Japan LLC, so we submit an amendment report to correct errors.

2 **【Matters to be Amended】**

Independent auditors' report dated June 18, 2024

3 **【Contents of Amendment】**

Amendments are underlined.

**Independent Auditors' Report**

(filed under the Financial Instruments and Exchange Act of Japan)

**(Before Amendment)**

(Omitted)

**Audit of Internal Control**

*Audit Opinion*

Pursuant to the Article 193-2, Paragraph 2 of the Financial Instruments and Exchange Act, we have audited management's report on internal control over financial reporting of the Company as of March 31, 2024.

In our opinion, management's report on internal control over financial reporting referred to above, which represents that the internal control over financial reporting of the Company as of March 31, 2024 is effectively maintained, presents fairly, in all material respects, the results of the assessment of internal control over financial reporting in accordance with assessment standards for internal control over financial reporting generally accepted in Japan.

(Omitted)

**(After Amendment)**

(Omitted)

**Audit of Internal Control**

*Audit Opinion*

Pursuant to the Article 193-2, Paragraph 2 of the Financial Instruments and Exchange Act, we have audited management's report on internal control over financial reporting of the Company as of March 31, 2024.

In our opinion, management's report on internal control over financial reporting referred to above, which represents that the internal control over financial reporting of the Company as of March 31, 2024 is not effective because there is a material weakness, presents fairly, in all material respects, the results of the assessment of internal control over financial reporting in accordance with assessment standards for internal control over financial reporting generally accepted in Japan.

(Omitted)