# COMPLIANCE
# CODE OF CONDUCT

June 08, 2026.

# The Nidec ACIM Code of Conduct

The Nidec Group's business philosophy is to grow healthily and contribute to the global society (the "royal road of business management"). Our reputation for honesty and integrity among our customers, shareholders, investors, and other stakeholders is a key to the growth and prosperity of the Group. We will not achieve any results through violations of laws or regulations or through unscrupulous business transactions.

This Nidec Group Compliance Code of Conduct (this "Code of Conduct") along with Nidec ACIM Policies provides for specific guidance for all Nidec ACIM executives and employees to comply with not only domestic/foreign laws, rules and regulations but also social rules, ethics, etc. in the Company's daily business activities, in order to keep the royal road of business management and in response to the increasing demand for compliance with Nidec's globalization.

This Code of Conduct will apply to Nidec Corporation, its consolidated companies, and all of their executives and employees after undergoing these companies' required procedures.

# The Nidec ACIM Code of Conduct

## THE BASIC PHILOSOPHY

### The Seven Compliance Principles

We hereby establish the following “Seven Compliance Principles” as the basic philosophy of this Code of Conduct, and, as the global society’s legal, regulatory, and corporate requirements change with the times, we will always keep in mind the spirit of the Principles, promote healthy business activities, and stay on the “royal road of business management” as a global manufacturer that contributes to establishing a sustainable society.

1. We will comply with all laws and regulations and act based on noble business ethics.

2. We, as a global manufacturing company, will ensure we produce defect-free and quality products.

3. We will ensure we disclose timely and accurate information.

4. We will ensure we properly manage and use Company information and assets.

5. We will ensure we keep our work environment safe and comfortable.

6. We will compete freely and fairly, and we will not engage in any anticompetitive conduct.

7. We will ensure we create and maintain a compliance system that is necessary and sufficient to comply with the Nidec Group Compliance Code of Conduct.

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## COMPLIANCE WITH ALL LAWS, REGULATIONS AND BUSINESS

*We will comply with all laws and regulations and act based on noble business ethics.*

### Staying on the “royal road of business management”

We must recognize ourselves as members of the international society, comply with each country’s domestic and international laws and regulations, fulfill the Company’s social responsibilities based on high business ethics and stay on the “royal road of business management.”

We will avoid acts that can be misunderstood by society as improper or against corporate ethics.

### Respecting basic human rights and banning discriminatory treatments

In all of our business activities, we must respect basic human rights, and not engage in any discriminatory treatment.

### Ban on bribery, etc., and maintaining transparent political and governmental relations

We must maintain healthy and transparent political and governmental relations.

Inside or outside our country, we do not provide or promise any improper money, goods, or any other economic profit to any government officials or those equivalents.

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## Ban on insider trading

We do not engage in any act that violates insider trading regulations, such as trading in the Company's securities while in possession of material non-public information regarding the Company and/or tip or pass on inside information to any other person.

## Environmental protection

We realize that global environmental protection is a social responsibility of a global company, comply with individual countries' environmental regulations, use resources proactively and effectively, and make sure to conserve energy.

## Securing self-correcting functions

If we identify any violation of laws, regulations, internal rules, etc. by our executives or employees, we will correct such violation immediately, and strictly handle such violation.

## Compliance with this Code of Conduct

We recognize that we must comply with this Code of Conduct and that any violation of this Code of Conduct may result in a disciplinary action, etc. based on applicable laws, regulations, internal rules, etc.

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## 2. SECURING PRODUCT SAFETY AND QUALITY

*We, as a global manufacturing company, will ensure we produce defect-free and quality products.*

### Securing product safety

To secure the safety of our products, we must comply with each country's relevant laws, regulations, rules, etc. on product safety, quality and reliability, and otherwise properly ensure the safety of all of our products.

### Prevention of misrepresentation, accidents and disputes

We will not present or advertise any information in any misleading way to our customers, and we will do our very best to prevent accidents and disputes by preparing easy-to-understand specifications, user manuals, etc.

If a defect is found or suspected in any of our Company's products, we must report it to an appropriate senior officer and must consider the product user's interest as the first priority. We must also immediately take all actions to minimize negative consequences such as quickly communicating the defect to the product's users.

### Providing high-quality products

To respond to society's and our customers' expectations, we will ensure that we efficiently produce and supply high-quality products.

## 3. PROPER INFORMATION DISCLOSURE

*We will ensure we disclose timely and accurate information.*

### Timely disclosure of Company information

To ensure our business management's transparency, we will disclose our Company information to our shareholders, investors, and other stakeholders proactively, timely, properly, and coherently as a listed company.

### Accurate recording and document filing

We will properly record all work-related information based on laws, regulations, internal rules, etc., ensure that no misleading or false statement or error will be on internal documents, and comply with the rule of keeping such documents for a specific period of time.

### Proper accounting and account reporting

We must always ensure accuracy of our Company's accounting reports based on the proper accounting in compliance with relevant laws, regulations, and standards.

# The Nidec ACIM Code of Conduct

## 4. PROTECTING AND PROPER USE OF COMPANY INFORMATION

*We will ensure we properly manage and use Company information and assets.*

### Treating confidential information

Company information and assets includes all Nidec Group Companies' information and assets.

We must strictly manage personal information and other confidential information of the Company both during and after employment, based on internal rules, etc. to prevent improper disclosure or leak of such information, and we will not use such information either improperly or unfairly.

We will not unfairly obtain any information on our customers, suppliers or any other business partners, etc., and will use such information we properly obtained in the course of business only for fair purposes.

### Appropriate management of Company property

We must promote the reasonable management and use of the Company's assets and ensure that they are used efficiently and for legitimate business purposes, and must not use any Company assets, tangible or intangible, for personal purposes, or lose or damage any of such assets unfairly.

# The Nidec ACIM Code of Conduct

## Appropriate use of intellectual property rights and non-violation of intellectual property rights of others

The creation of intellectual property rights such as patent rights, trademarks, copyrights, and similar rights, is actively sought, and such rights will be used in an appropriate manner. Violation of the intellectual property rights of others is not tolerated.

If intellectual property is created during the course of professional duty, employees shall cooperate with the patent application process of the company, conduct appropriate patent maintenance, and ensure its integrity.

## Ban on acts that cause conflict of interest

We will not tolerate any personal act of our executives or employees that results in detriment to the Nidec Group’s corporate activities, or that interferes with or conflicts, or has the potential to interfere or conflict, with the interests of the Nidec Group.

# The Nidec ACIM Code of Conduct

## 5. SAFE AND COMFORTABLE WORK ENVIRONMENT

*We will ensure we keep our work environment safe and comfortable.*

We will give first priority to the respect of human rights, comply with labor-related laws and regulations, and realize safe and comfortable work environments.

Based on the understanding that the most important management resource of a company is its employment force, we endeavor to create comfortable work environments, in which all Nidec Group executives and employees can fully exercise their abilities.

## 6. BAN OF UNFAIR COMPETITION

*We will compete freely and fairly, and we will not engage in any anticompetitive conduct.*

### Fair trade and free competition

We comply with all individual countries' competition and anti monopoly laws, and engage in fair business transactions.

We do not engage in cartel, price fixing, bid-rigging, market allocations, or any other act that impedes fair and free competitions or engage in any act that would cause suspicion for such act.

# The Nidec ACIM Code of Conduct

## Ensuring transparency in transactions with customers and vendors

When selecting vendors, a fair and transparent evaluation, based on the strict observance of the applicable law, with such selection standards as safety, quality, environmental aspects, price and delivery time, is conducted. There is no differentiation between domestic and non-Japanese service providers, and our attitude and approach is that of a company open to the entire world.

## Ensuring transparent relations with stakeholders

When communicating with our stakeholders, we will be open, honest, and moderate.

We do not offer our private customers any personal rebates, commissions, or any other conveniences.

## Prohibition of illegal acquisition of information and attentiveness towards wrongdoing of customers and vendors

Information about other companies must be obtained by appropriate methods and handled carefully. Due care with regards to wrongdoing of customers or partner companies is exercised.

## Prohibition of acts causing obstruction of business

Acts aimed at other companies that create barriers to their conducting business, as well as misleading representations of products and similar unfair business practices, are prohibited.

# The Nidec ACIM Code of Conduct

## 7. DESIGNING A COMPLIANCE SYSTEM

*We will ensure we create and maintain a compliance system that is necessary and sufficient to comply with the Nidec Group Compliance Code of Conduct.*

### Maintenance and operation of a compliance system

In order to continuously maintain and improve our compliance system, (i) the principal executive officer shall maintain and operate the compliance system based on the basic framework for internal control as established by the board of directors, and assume the responsibility for its evaluation, and (ii) management level employees shall be responsible for maintaining and operating a compliance system with regards to the sections and duty assignments under their control.

We will prepare and maintain a detailed compliance manual and systems, and ensure our ability to appropriately address various situations in our daily business activities.

The Compliance Committee, the Compliance Office as well as the compliance managers who shall be responsible for compliance in each department and at each business unit shall perform a central role at their respective stage in the system.

### Utilization of a whistle-blowing system

When it is discovered that one's own actions or the actions of any other executives or employees are in actual or possible violation of legal requirements or Company policies or procedures, we will immediately report to the Compliance Office or the Nidec ACIM Ethics Hotline available on our website.

# The Nidec ACIM Code of Conduct

Any executive or employee who is reporting any possible violation via the whistle-blowing system (Hotline available at our website) may choose to remain anonymous in reporting such possible violation. We prohibit retaliatory action against anyone who, in good faith, reports a possible violation.

## Systematic response to illegitimate organizations

If we are approached by illegitimate organizations, we will promptly take necessary actions including notifying the proper authorities. Illegitimate claims and requests for illegal transactions shall be met with a firm response as an organization.

## Awareness-raising for executives and employees

Parallel to informing and teaching about this Code of Conduct through educational and training activities, executives and employees should also deeply internalize the principles embodied in this Code of Conduct and carry out their proper compliance duties on a daily basis.

## Effective monitoring and evaluation

The Internal Audit Department will conduct monitoring and evaluation of the compliance system through systematic operational audits, and, in the event it identifies significant concerns and problems, it will recommend improved corporate controls or other practices to eliminate those concerns and problems.

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## Responsible conduct in a crisis

In the case of socially prohibited behavior, for example illegal or other improper activities occurring within the Company, or if there is a valid suspicion of such behavior, we will immediately take appropriate action, such as informing, and fully cooperating with any investigation by the competent authorities.

## Amendments to this Code of Conduct

Any amendment of this Code of Conduct will be made only by the Board of Directors and will be disclosed as required or indicated by law or stock exchange regulations.

# The Nidec ACIM Code of Conduct

## REPORTING SYSTEM

## Nidec Global Appliance HOTLINE:

| Country | Telephone |
|---|---|
| United States | 1-844-543-8359 |
| Brazil | 0-800-591-1627 |
| China | 400-1-200-262 |
| Italy | 800-819791 |
| Mexico | 800-266-0245 |
| Slovak | 0-800-601-182 |
| Russia | Online access only |
| Austria | 0800-298709 |
| Romania | 0800-890-658 |

## Nidec ACIM HOTLINE WEBSITE:

Scan the QrCode below and access our Reporting Channel/Hotline:

(https://secure.ethicspoint.com/domain/media/en/gui/66350/index.html)

# The Nidec ACIM Code of Conduct

I have carefully read the Nidec Global Appliance Compliance Code of Conduct

I understand and agree to comply with its purposes and provisions.

Signature of Employee _____

Employee Number _____

Typed or printed name of employee _____

Date _____

Name and address of business unit (Company) _____

Please complete and return this acknowledgment form to your Human Resources Department to be included in your employee personnel file.