

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2017</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2017 or fiscal plan year beginning <u>10/01/2017</u> and ending <u>09/30/2018</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☒
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information										
1a Name of plan <u>NIDEC RETIREMENT PLAN</u> 2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>NIDEC MOTOR CORPORATION</u> <u>8050 WEST FLORISSANT AVE</u> <u>ST. LOUIS, MO 63136</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>003</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>04/08/1998</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>27-3330722</u></td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number <u>314-595-8000</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>335900</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>003</u>	1c Effective date of plan <u>04/08/1998</u>		2b Employer Identification Number (EIN) <u>27-3330722</u>		2c Plan Sponsor's telephone number <u>314-595-8000</u>		2d Business code (see instructions) <u>335900</u>	
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2c Plan Sponsor's telephone number <u>314-595-8000</u>											
2d Business code (see instructions) <u>335900</u>											

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	07/12/2019	CARLA OTTO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2017)
v. 170203

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 892
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).	
a(1) Total number of active participants at the beginning of the plan year	6a(1) 587
a(2) Total number of active participants at the end of the plan year	6a(2) 500
b Retired or separated participants receiving benefits	6b 145
c Other retired or separated participants entitled to future benefits	6c 196
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 841
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 8
f Total. Add lines 6d and 6e	6f 849
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 0
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 60
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

1A 1B

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1)** ☒ **R** (Retirement Plan Information)
- (2)** ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3)** ☒ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1)** ☒ **H** (Financial Information)
- (2)** ☐ **I** (Financial Information – Small Plan)
- (3)** ☒ 1 **A** (Insurance Information)
- (4)** ☒ **C** (Service Provider Information)
- (5)** ☒ **D** (DFE/Participating Plan Information)
- (6)** ☐ **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2017 Form M-1 annual report. If the plan was not required to file the 2017 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2017 This Form is Open to Public Inspection
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For calendar plan year 2017 or fiscal plan year beginning 10/01/2017 and ending 09/30/2018	
A Name of plan NIDEC RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 NIDEC MOTOR CORPORATION	D Employer Identification Number (EIN) 27-3330722

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier PRINCIPAL LIFE INSURANCE COMPANY
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(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
42-0127290	61271	530051	875	10/01/2017	09/30/2018

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).
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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	0
5 Current value of plan's interest under this contract in separate accounts at year end	5	3498026

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☐ other ▶

b Balance at the end of the previous year	7b	0
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c Additions: (1) Contributions deposited during the year	7c(1)		
(2) Dividends and credits	7c(2)		
(3) Interest credited during the year	7c(3)		
(4) Transferred from separate account	7c(4)		
(5) Other (specify below)	7c(5)		
▶			

(6) Total additions	7c(6)	0
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d Total of balance and additions (add lines 7b and 7c(6))	7d	0
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e Deductions:			
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)		
(2) Administration charge made by carrier	7e(2)		
(3) Transferred to separate account	7e(3)		
(4) Other (specify below)	7e(4)		
▶			

(5) Total deductions	7e(5)	0
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	0
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Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	0
b Benefit charges (1) Claims paid	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.	10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).</div> <div>▶ File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2017</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2017 or fiscal plan year beginning 10/01/2017 and ending 09/30/2018

▶ Round off amounts to nearest dollar.
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan NIDEC RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF NIDEC MOTOR CORPORATION	D Employer Identification Number (EIN) 27-3330722

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500
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Part I	Basic Information
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1 Enter the valuation date: Month 10 Day 01 Year 2017			
2 Assets:			
a Market value	2a	29280478	
b Actuarial value	2b	28050776	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	133	8331892	8331892
b For terminated vested participants	172	2700136	2700136
c For active participants	587	12217658	12650562
d Total	892	23249686	23682590
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	5.94 %	
6 Target normal cost	6	2299368	

Statement by Enrolled Actuary
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		
Signature of actuary	07/08/2019	Date
ELIZABETH M. ASHMORE	17-07176	Most recent enrollment number
WILLIS TOWERS WATSON US LLC	314-719-5900	Telephone number (including area code)
101 SOUTH HANLEY ROAD SUITE 900 ST. LOUIS, MO 63105-3437	Firm name	
Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	678850	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	678850	0
10 Interest on line 9 using prior year's actual return of <u>12.68</u> %	86078	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		5460436
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.11</u> %		333633
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		5794069
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	764928	0

Part III Funding Percentages

14 Funding target attainment percentage	14	115.21%
15 Adjusted funding target attainment percentage	15	118.44%
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	108.14%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
06/04/2019	2200000	0			
Totals ▶			18(b)	2200000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1997318

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.16 %	2nd segment: 5.72 %	3rd segment: 6.48 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age.....				22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	2299368	
b Excess assets, if applicable, but not greater than line 31a	31b	2299368	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	1997318	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	1997318	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42	0	
43 Excess installment acceleration amount to be carried over to future plan years	43	0	

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2017
		This Form is Open to Public Inspection.

For calendar plan year 2017 or fiscal plan year beginning 10/01/2017 and ending 09/30/2018	
A Name of plan NIDEC RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 NIDEC MOTOR CORPORATION	D Employer Identification Number (EIN) 27-3330722

Part I	Service Provider Information (see instructions)
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You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. ☐ Yes ☒ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50 64	CONTRACT ADMINISTRATOR	55137	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

(a) Enter name and EIN or address (see instructions)

LOCKTON INVESTMENT ADVISORS

20-8874282

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 99	INVESTMENT ADVISORY	0	Yes ☒ No ☐	Yes ☐ No ☒	40000	Yes ☐ No ☒

(a) Enter name and EIN or address (see instructions)

BROWN SMITH WALLACE

43-1001367

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	ACCOUNTANT	10000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
LOCKTON INVESTMENT ADVISORS	27 99	40000
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PRINCIPAL LIFE INSURANCE COMPANY 42-0127290	INVESTMENT ADVISORY (PLAN)	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 <div style="border: 1px solid black; padding: 5px; font-size: 1.2em; font-weight: bold;">2017</div> This Form is Open to Public Inspection.
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For calendar plan year 2017 or fiscal plan year beginning 10/01/2017 and ending 09/30/2018

A Name of plan <u>NIDEC RETIREMENT PLAN</u>	B Three-digit plan number (PN) ►	<u>003</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>NIDEC MOTOR CORPORATION</u>	D Employer Identification Number (EIN) <u>27-3330722</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
--------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LIQUID ASSETS SEP ACCT-Z</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-024</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>379242</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL U.S. PROPERTY SA-Z</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-027</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3118784</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LGCP S&P 500 INDEX SA-Z</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-016</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN SMCAP S&P 600 INDEX SA-Z</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-028</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN MIDCAP S&P 400 IDX SA-Z</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-023</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN HIGH YIELD SEP ACCT-Z</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-137</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE:			
b Name of sponsor of entity listed in (a):			
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2017 This Form is Open to Public Inspection
For calendar plan year 2017 or fiscal plan year beginning 10/01/2017 and ending 09/30/2018		
A Name of plan NIDEC RETIREMENT PLAN	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 NIDEC MOTOR CORPORATION	D Employer Identification Number (EIN) 27-3330722	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)		
	(2) Participant contributions	1b(2)		
	(3) Other.....	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
	(2) U.S. Government securities.....	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other.....	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property)	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans	1c(8)		
	(9) Value of interest in common/collective trusts.....	1c(9)		
	(10) Value of interest in pooled separate accounts.....	1c(10)	7481794	3498026
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	15986432	26897015
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
	(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	23468226	30395041

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	23468226	30395041
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Part II Income and Expense Statement

- 2** Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	6000000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		6000000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		1029441
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		858855
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		7888296

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	833994	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		833994
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	65939	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	61548	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		127487
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		961481

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		6926815
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: BROWN SMITH & WALLACE LLP

(2) EIN: 43-1001367

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)

	Yes	No	Amount
4a		X	
4b		X	

		Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		10000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No
 If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ☒ Yes ☐ No ☐ Not determined
 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 4134848. (See instructions.)

<div>SCHEDULE R (Form 5500) <div>Department of the Treasury Internal Revenue Service</div><div>Department of Labor Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div>		<div>Retirement Plan Information</div> <div>This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).</div> <div>▶ File as an attachment to Form 5500.</div>		<div>OMB No. 1210-0110</div> <div>2017</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2017 or fiscal plan year beginning 10/01/2017 and ending 09/30/2018					
A Name of plan NIDEC RETIREMENT PLAN				B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 NIDEC MOTOR CORPORATION				D Employer Identification Number (EIN) 27-3330722	
Part I Distributions					
All references to distributions relate only to payments of benefits during the plan year.					
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions				1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 42-0127290 36-3608252					
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.					
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year				3	1
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)					
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☒ No ☐ N/A If the plan is a defined benefit plan, go to line 8.					
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month Day Year If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.					
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)				6a	
b Enter the amount contributed by the employer to the plan for this plan year				6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)				6c	
If you completed line 6c, skip lines 8 and 9.					
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A					
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☒ N/A					
Part III Amendments					
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ☐ Increase ☐ Decrease ☐ Both ☒ No					
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.					
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No					
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No					
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No					
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No					
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.					
Schedule R (Form 5500) 2017 v. 170203					

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

- a** Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%
- b** Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more
- c** What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____



Independent Auditor's Report

To the Plan Administrator of the
Nidec Retirement Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Nidec Retirement Plan (the Plan), which comprise the statements of net assets available for benefits as of September 30, 2018 and 2017, and the related statements of changes in net assets available for benefits for the year ended September 30, 2018 and the period of February 1, 2017 to September 30, 2017, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the summarized in Note I, which was certified by the Principal Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the trustee for the year ended September 30, 2018 and the period of February 1, 2017 to September 30, 2017, that the information provided to the Plan Administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements. Accordingly, we do not express an opinion on the financial statements referred to in the first paragraph.

Other Matter—Supplemental Schedules

The supplemental Schedules of Assets (Held at End of Year) and Reportable Transactions as of and for the year ended September 30, 2018, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules referred to above.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Brown Smith Wallace, LLP

St. Louis, Missouri
July 12, 2019

NIDEC RETIREMENT PLAN**Statements of Net Assets Available for Benefits**

September 30, 2018 and 2017

(See Independent Auditor's Report)

	<u>2018</u>	<u>2017</u>
ASSETS		
Investments, at fair value	\$ 30,395,041	\$ 23,468,226
Contributions receivable	<u>2,200,000</u>	<u>6,000,000</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 32,595,041</u></u>	<u><u>\$ 29,468,226</u></u>

The accompanying notes are an integral part of these financial statements.

NIDEC RETIREMENT PLAN

Statements of Changes in Net Assets Available for Benefits

Year Ended September 30, 2018 and the
Period of February 1, 2017 to September 30, 2017
(See Independent Auditor's Report)

	Year ended September 30, 2018	Period of February 1, 2017 to September 30, 2017
Additions:		
Employer contributions	\$ 2,200,000	\$ 6,000,000
Net appreciation in fair value of investments	1,063,037	2,264,868
Interest and dividend income	825,259	450,361
Total additions:	4,088,296	8,715,229
Deductions:		
Benefits paid directly to participants	833,994	703,182
Plan expenses	127,487	300,406
Total deductions:	961,481	1,003,588
NET INCREASE	3,126,815	7,711,641
Net assets available for benefits at beginning of year	29,468,226	21,756,585
Net assets available for benefits at end of year	\$ 32,595,041	\$ 29,468,226

The accompanying notes are an integral part of these financial statements.

NIDEC RETIREMENT PLAN

Notes to Financial Statements

September 30, 2018

(See Independent Auditor's Report)

Note A – Description of the Plan

The following description of the Nidec Retirement Plan (formerly the Pension Plan for Kato Engineering, Inc. Employee Member of International Brotherhood of Electrical Workers Local 1999) (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan is a defined benefit plan sponsored by Nidec Motor Corporation (the Company) covering employees of the following subsidiaries of the Company:

- Control Techniques – Americas, LLC
- Leroy-Somer North America Division (Lexington)
- Leroy-Somer Alternators North America/Kato
- Kato Engineering Employee Members of International Brotherhood of Electrical Workers Local 1999

Effective February 1, 2017, Nidec Corporation became the Plan's sponsor. Prior to February 1, 2017, the Plan was sponsored by Emerson Electric Company.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

The non-union portion of the Plan has been closed to new hires prior to Nidec becoming the Plan Sponsor. On April 1, 2019, the Company amended the Plan to freeze accruals for all non-union participants effective April 1, 2019, close the Plan to union new hires effective September 29, 2019 and increase the dollar per month multiplier for union participants by \$0.25 effective October 1, 2019.

Pension Benefits

Under terms of the Plan, participants are eligible for monthly benefit payments upon reaching the normal retirement age of 65. However, a participant whose employment with the Employer is terminated, is eligible for early retirement benefit payments commencing at age 55, provided the credited service of the employee at separation is at least 10 years. Early retirement benefits are available and require age and service requirements under certain appendices of the Plan. Death benefits are paid pursuant to the applicable appendix of the Plan and applicable laws.

The Plan also contains provisions for disability death and automatic survivor benefits.

NIDEC RETIREMENT PLAN

Notes to Financial Statements - Continued

September 30, 2018

(See Independent Auditor's Report)

Note A – Description of the Plan (Continued)

Vesting

Under the terms of the Plan, a participant who terminates before becoming entitled to retirement pension benefits is eligible for a pension benefit if the participant has completed five years or more of vesting services.

Death and Disability Benefits

If an employee dies after becoming vested, the participant's surviving spouse shall be paid a survivor annuity for the life of the surviving spouse, equal to the annuity that would be payable to the surviving spouse under an automatic survivor benefit commencing at the date the employee would have become eligible for an early retirement benefit had the employee lived. Active employees who become totally disabled receive annual disability in accordance with the terms of the Plan document.

Contribution and Funding

Contributions from the Company are subject to Internal Revenue Code (IRC) limitations and are based on actuarial calculations of normal cost. The Company satisfied the minimum funding requirements of ERISA. During May 2018, the Company made a contribution that was attributable to the year ended September 30, 2017 in the amount of \$6,000,000. The September 30, 2017 ending net assets, contributions receivable and employer contributions have been adjusted to reflect this activity. On June 4, 2019, the Company made a contribution to the Plan in the amount of \$2,200,000 attributable to the year ending September 30, 2018.

Note B – Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and changes therein, disclosure of contingent assets and liabilities, the actuarial present value of accumulated Plan benefits at the date of the financial statements, and changes therein. Actual results could differ from those estimates.

NIDEC RETIREMENT PLAN

Notes to Financial Statements - Continued

September 30, 2018

(See Independent Auditor's Report)

Note B – Summary of Significant Accounting Policies (Continued)

Investment Valuation

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (See Note C). The Plan's Administrative Committee determines the Plan's valuation policies utilizing information provided by investment advisors and the investment custodian.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held.

Expenses

Investment management and certain administrative expenses are paid by the Plan. Expenses include Pension Benefit Guaranty Corporation (PBGC) premiums and professional fees. Certain investments related expenses are included in net appreciation of fair value of investments presented in the accompanying statements of changes in net assets available for benefits.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Subsequent Events

Management has evaluated all subsequent events through July 12, 2019, which represents the date the financial statements were available to be issued.

Note C – Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

NIDEC RETIREMENT PLAN

Notes to Financial Statements - Continued

September 30, 2018

(See Independent Auditor's Report)

Note C – Fair Value Measurements (Continued)

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from, or corroborated by, observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at September 30, 2018 and 2017.

Mutual funds: Valued at the daily closing price as reported by the funds. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Pooled separate accounts: Valued at the NAV of units of an insurance company pooled separate account. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by these investments less its liabilities. This practical expedient is not used when it is determined to be probable that the investment will sell for an amount different than the reported NAV.

NIDEC RETIREMENT PLAN

Notes to Financial Statements - Continued

September 30, 2018

(See Independent Auditor's Report)

Note C – Fair Value Measurements (Continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of September 30:

	2018			Total
	Level 1	Level 2	Level 3	
Mutual funds	\$26,897,015	\$ -	\$ -	\$26,897,015
Total investments in the fair value hierarchy	\$26,897,015	\$ -	\$ -	26,897,015
Investments measured at net asset value:				
Pooled separate accounts				3,498,026
Total investments at fair value				\$30,395,041

	2017			Total
	Level 1	Level 2	Level 3	
Mutual funds	\$15,986,432	\$ -	\$ -	\$15,986,432
Total investments in the fair value hierarchy	\$15,986,432	\$ -	\$ -	15,986,432
Investments measured at net asset value:				
Pooled separate accounts				7,481,794
Total investments at fair value				\$23,468,226

Note D – Investments Measured Using the Net Asset Value per Share Practical Expedient

The following table summarizes investments measured at fair value based on NAV per share as of September 30:

Investment	2018			
	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Pooled separate accounts	\$3,498,026	-	Daily	Daily

Investment	2017			
	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Pooled separate accounts	\$7,481,794	-	Daily	Daily

NIDEC RETIREMENT PLAN

Notes to Financial Statements - Continued

September 30, 2018

(See Independent Auditor's Report)

Note E – Plan Termination and PBGC Matters

The Company has not expressed any intention to terminate the Plan. However, in the event that the Plan is terminated, the net assets of the Plan will be allocated for payment of Plan benefits to the participants in an order of priority determined in accordance with ERISA, applicable regulations thereunder and the Plan document.

Should the Plan be terminated at some future time, all participants become 100% vested in benefits earned as of the termination date.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivors' pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations.

Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination, subject to a statutory ceiling on the amount of an individual's monthly benefit.

Whether all participants receive their benefits should the Plan be terminated at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits, the priority of those benefits to be paid, and the level and type of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guaranty, while other benefits may not be provided for at all.

Note F – Actuarial Present Value of Accumulated Plan Benefits

Accumulated Plan benefits are those future periodic payments that are attributable under the Plan's provisions to the service employees have rendered. Accumulated Plan benefits include benefits expected to be paid to (1) retired or terminated employees or their beneficiaries, (2) beneficiaries of employees who have died and (3) present employees of their beneficiaries.

The actuarial present value of accumulated Plan benefits is determined by an independent actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated Plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment.

NIDEC RETIREMENT PLAN

Notes to Financial Statements - Continued

September 30, 2018

(See Independent Auditor's Report)

Note F – Actuarial Present Value of Accumulated Plan Benefits (Continued)

The significant actuarial assumptions used in the valuation as of October 1, 2017 are as follows:

Discount rate	3.80%
Mortality	RP-2014 Mortality Table, with no collar adjustments adjusted backwards to 2006 with scale MP-2014 projections removed and projected generationally with scale MP-2017 were used.
Retirement age	Varies by age between 55 and 69 with 100% retired by age 70.

The foregoing assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated Plan benefits.

The actuarial present value of accumulated Plan benefits as of October 1, 2017 is as follows:

Actuarial present value of accumulated Plan benefits

Vested benefits	
Participants and/or beneficiaries currently receiving benefits	\$ 10,142,278
Other participants	<u>21,432,768</u>
Total vested benefits	31,575,046
Non-vested benefits	<u>425,494</u>
Total actuarial present value of accumulated Plan benefits	<u>\$ 32,000,540</u>

NIDEC RETIREMENT PLAN

Notes to Financial Statements - Continued

September 30, 2018

(See Independent Auditor's Report)

Note F – Actuarial Present Value of Accumulated Plan Benefits (Continued)

The changes in actuarial present value of accumulated Plan benefits for the year ended September 30, 2017, consist of the following:

Actuarial present value of accumulated Plan benefits, October 1, 2016	\$ 29,679,828
Increase during the year attributable to	
Benefits accumulated	2,945,410
Actuarial (gain) losses	371,006
Increase for interest due to the decrease in discount period	1,053,877
Benefits paid	(703,182)
Assumption changes	(1,549,024)
Plan amendments	202,625
Net increase	<u>2,320,712</u>
Actuarial present value of accumulated Plan benefits, September 30, 2017	<u>\$ 32,000,540</u>

Changes in assumptions since the prior valuation are as follows:

- The discount rate was updated from 3.50% to 3.80%.
- The mortality was changed to the RP-2014 mortality tables with no collar adjustments adjusted backward to 2006 with scale MP-2014 projections removed and projected generationally with scale MP-2017.

Note G – Income Tax Status

The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated September 20, 2016, that the Plan was designed in accordance with the applicable regulations of the IRC. The Plan has been amended since receiving the determination letter; however, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and that the Plan continues to be tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

NIDEC RETIREMENT PLAN

Notes to Financial Statements - Continued

September 30, 2018

(See Independent Auditor's Report)

Note G – Income Tax Status (Continued)

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS or other applicable taxing authorities. The Plan administrator has analyzed the tax positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any periods in progress.

Note H – Risks and Uncertainties

The Plan's investments are exposed to various risks, such as interest rate, credit and overall market volatility risks. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for benefits and may impact the funded position of the Plan. As a result, the Plan may require additional funding in subsequent years.

Plan contributions are made and the actuarial present value of accumulated Plan benefits is reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

Note I – Information Certified by the Trustee

All investment information disclosed in the accompanying financial statements and supplemental schedules, including investments held at September 30, 2018 and 2017, and net appreciation in fair value of investments, interest, dividends, investment expenses for the year ended September 30, 2018 and the period of February 1, 2017 to September 30, 2017, was obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by the Principal Trust Company.

NIDEC RETIREMENT PLAN

Notes to Financial Statements - Continued

September 30, 2018

(See Independent Auditor's Report)

Note J – Parties-In-Interest

The Plan's investments were held at the Principal Trust Company, the trustee. The trustee charges fees for the management of the accounts. Fees charged to the Trust are ordinary and customary. These fees qualify as permitted party-in-interest transactions under ERISA.

Note K – Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at September 30, 2018 and 2017 to the Form 5500:

	<u>2018</u>	<u>2017</u>
Net assets available for benefits per the financial statements	\$ 32,595,041	\$ 29,468,226
Less: Contributions receivable	<u>2,200,000</u>	<u>6,000,000</u>
Net assets available for plan benefits per the Form 5500	<u>\$ 30,395,041</u>	<u>\$ 23,468,226</u>

The following is a reconciliation of the net increase in net assets available for benefits per the financial statements at September 30, 2018 to the Form 5500:

Change in net assets available for benefits per the financial statements	\$ 3,126,815
Add: Employer contributions, net	<u>3,800,000</u>
Change in net assets available for benefits per Form 5500	<u>\$ 6,926,815</u>

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26 Schedule of Active Participant Data as of October 1, 2017

Attained Age	Years of Credited Service																			
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & Over	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	1		2		0		0		0		0		0		0		0		0	
25 - 29	6		8		6		5		0		0		0		0		0		0	
30 - 34	3		9		17		10		0		0		0		0		0		0	
35 - 39	1		3		21	76,885	8		6		1		0		0		0		0	
40 - 44	0		3		12		11		14		1		0		0		0		0	
45 - 49	2		5		7		19		40	59,344	3		7		0		0		0	
50 - 54	0		8		13		13		36	65,439	3		3		2		0		0	
55 - 59	0		6		15		16		45	62,414	4		13		6		34	74,866	9	
60 - 64	1		2		9		8		42	58,156	3		5		3		21	116,499	22	78,370
65 - 69	0		1		3		4		9		2		0		3		0		2	
70 & Over	0		0		2		0		0		0		0		0		0		0	

Plan Name: Nidec Retirement Plan
 EIN / PN: 27-3330722 / 003
 Plan Sponsor: Nidec Motor Corporation
 Valuation Date: October 1, 2017

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest rate basis

■ Applicable month	June 2017
■ Interest rate basis	3-Segment Rates

Interest rates

	Reflecting Stabilization	Not Reflecting Stabilization
■ First segment rate	4.16%	1.71%
■ Second segment rate	5.72%	3.83%
■ Third segment rate	6.48%	4.75%
■ Effective interest rate	5.94%	4.17%

Annual rates of increase

■ Compensation	3.25%
■ Future Social Security wage bases	3.00%

Plan-related expenses	\$130,000
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Rates not reflecting stabilization are used to determine PBGC variable rate premiums if the alternative method is used, and are used to determine the PBGC FTAP and the PBGC 4010 FS.

Plan Name:	Nidec Retirement Plan
EIN / PN:	27-3330722 / 003
Plan Sponsor:	Nidec Motor Corporation
Valuation Date	October 1, 2017

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Inclusion date The valuation date coincident with or next following the date on which the employee becomes a participant.

New or rehired employees It was assumed there will be no new or rehired employees.

Mortality

- **Healthy** Separate rates for non-annuitants (based on RP-2000 "Employees" table without collar or amount adjustments, projected to 2032 using Scale AA) and annuitants (based on RP-2000 "Healthy Annuitants" table without collar or amount adjustments, projected to 2024 using Scale AA).
- **Disabled** RP-2000 "Employees" table without collar or amount adjustments, projected to 2032 using Scale AA.

Termination Rates varying by age and service, per 1,000 participants as follows:

Representative Termination Rates

Attained Age	Percentage leaving during the year		
	Years of Service		
	0-3	3-5	5+
20	200	150	150
25	200	150	150
30	200	150	120
35	200	150	100
40	200	150	90
45	200	150	80
50	200	150	70
55	200	150	60
60	200	150	50
65	0	0	0

Plan Name: Nidec Retirement Plan
EIN / PN: 27-3330722 / 003
Plan Sponsor: Nidec Motor Corporation
Valuation Date: October 1, 2017

SCHEDULE SB ATTACHMENTS

Disability

The rates at which participants become disabled by age and gender, per 1,000 participants as follows:

Percentage becoming disabled during the year		
Age	Males	Females
39 or less	0.68	0.82
40-44	1.41	2.38
45-49	2.70	3.29
50-54	5.11	4.72
55-59	9.28	7.18
60-64	12.42	8.14

Retirement

Rates varying by age, per 1,000 participants as follows:

Percentage retiring during the year	
Age	Rate
55-59	70
60-61	110
62	300
63-64	210
65-69	300
70	1,000

Benefit commencement date:

- Preretirement death benefit The later of the death of the active participant or the date the participant would have attained age 55.
- Deferred vested benefit Age 65.
- Disability benefit Upon disablement.
- Retirement benefit Upon termination of employment.

Form of payment

Employees are assumed to take the normal form of payment.

Percent married

80%

Spouse age

Wife three years younger than husband.

Plan Name: Nidec Retirement Plan
EIN / PN: 27-3330722 / 003
Plan Sponsor: Nidec Motor Corporation
Valuation Date: October 1, 2017

SCHEDULE SB ATTACHMENTS

Covered pay 2017 calendar year pay, projected to the measurement date using the salary increase assumption.

Timing of benefit payments Annuity payments are payable mid-year.

Methods

Valuation date First day of plan year.

Funding target Present value of accrued benefits as required by regulations under IRC §430.

Target normal cost Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430.

Actuarial value of assets for determining minimum required contributions Average of the fair market value of assets on the valuation date and the two immediately preceding valuation dates, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable.

The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets.

Benefits not valued All benefits described in the Plan Provisions section of this report were valued

Plan Name: Nidec Retirement Plan
EIN / PN: 27-3330722 / 003
Plan Sponsor: Nidec Motor Corporation
Valuation Date: October 1, 2017

SCHEDULE SB ATTACHMENTS

Sources of Data and Other Information

The plan sponsor furnished participant data as of 10/1/2017. Information on assets, contributions and plan provisions was supplied by the plan sponsor as well. Data and other information were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the plan sponsor, assumptions or estimates were made when data were not available, and the data was adjusted to reflect any significant events that occurred between the date the data was collected and the measurement date.

We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Assumptions Rationale - Significant Economic Assumptions

Discount rate	The basis chosen was selected by the plan sponsor from among choices prescribed by law, all of which are based on observed market data over certain periods of time.
Plan-related expenses	Assumed plan related expenses are set based on a combination of recent plan experiences and expectations for the current year.

Assumptions Rationale - Significant Demographic Assumptions

Healthy Mortality	Assumptions used for funding purposes are as prescribed by IRC §430(h).
Termination	<p>Termination rates were based on an experience study conducted in 2012, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.</p> <p>Assumed termination rates differ by age and service because of observed differences in termination rates by service.</p>
Retirement	<p>Retirement rates were based on an experience study conducted in 2012, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.</p> <p>Retirement rates differ by eligibility for enhanced early retirement benefits because of the observed effects the availability of these benefits has on retirement rates.</p>

Plan Name:	Nidec Retirement Plan
EIN / PN:	27-3330722 / 003
Plan Sponsor:	Nidec Motor Corporation
Valuation Date	October 1, 2017

SCHEDULE SB ATTACHMENTS

Commencement dates	Commencement dates were based on an annual high-level review of experience, including considerations of whether any conditions have changed that would be expected to produce different results in the future.
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Prescribed Methods

Funding methods	The methods used for funding purposes as described in Appendix A, including the method of determining plan assets, are “prescribed methods set by law”, as defined in the actuarial standards of practice (ASOPs). These methods are required by IRC §430, or were selected by the plan sponsor from a range of methods permitted by IRC §430.
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Changes in Assumptions and Methods

Change in assumptions since prior valuation	<p>The segment interest rates used to calculate the funding target and target normal cost were updated to the current valuation date as required by IRC §430.</p> <p>The mortality table used to calculate the funding target and target normal cost was updated to include one additional year of projected mortality improvement, as required by IRC §430.</p> <p>The assumed plan-related expenses added to the target normal cost were changed from \$170,000 for the prior valuation to \$130,000 for the current valuation to account for expected expenses to be paid from the trust.</p>
Change in methods since prior valuation	There have been no significant changes in methods from the prior valuation.

Plan Name:	Nidec Retirement Plan
EIN / PN:	27-3330722 / 003
Plan Sponsor:	Nidec Motor Corporation
Valuation Date	October 1, 2017

NIDEC RETIREMENT PLAN
EIN#27-3330722 Plan 003

Schedule of Reportable Transactions

Form 5500 - Schedule H - Item 4j

For the year ended September 30, 2018

(See Independent Auditor's Report)

a) Identity of the party involved	b) Description of asset	Number of transactions	c) Purchase price	d) Selling Price	i) Net gain or loss
Principal US Property Separate Account	Pooled Separate Accounts	4	\$ 2,295,122	\$ -	\$ -
Principal Largecap S&P 500 Index	Pooled Separate Accounts	4	-	5,667,473	4,647,473
Vanguard Long-Term Bond Index	Mutual Fund	18	6,293,987	-	-
Vanguard Total Stock Market Index	Mutual Fund	7	6,637,632	-	-
American Funds Europacific Growth R6	Mutual Fund	6	1,898,726	-	-
American Funds Europacific Growth R6	Mutual Fund	3	-	3,261,521	2,529,599

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2017 This Form is Open to Public Inspection
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For calendar plan year 2017 or fiscal plan year beginning 10/01/2017 and ending 09/30/2018

► **Round off amounts to nearest dollar.**

► **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan Nidec Retirement Plan	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%;">B Three-digit plan number (PN) ►</td> <td style="width:30%; text-align: center;">003</td> </tr> </table>	B Three-digit plan number (PN) ►	003
B Three-digit plan number (PN) ►	003		
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Nidec Motor Corporation	D Employer Identification Number (EIN) 27-3330722		
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B			
F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500			

Part I Basic Information				
1	Enter the valuation date: Month <u>10</u> Day <u>01</u> Year <u>2017</u>			
2	Assets:			
	a Market value.....	2a		29,280,478
	b Actuarial value.....	2b		28,050,776
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
	a For retired participants and beneficiaries receiving payment.....	133	8,331,892	8,331,892
	b For terminated vested participants.....	172	2,700,136	2,700,136
	c For active participants.....	587	12,217,658	12,650,562
	d Total.....	892	23,249,686	23,682,590
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐			
	a Funding target disregarding prescribed at-risk assumptions.....	4a		
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b		
5	Effective interest rate.....	5	5.94%	
6	Target normal cost.....	6	2,299,368	

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	Elizabeth M. Ashmore <i>EMA</i> <div style="text-align: center;">Signature of actuary</div>	<div style="text-align: center; font-size: 1.5em;">7/8/2019</div> <div style="text-align: center;">Date</div>
	Elizabeth M. Ashmore <div style="text-align: center;">Type or print name of actuary</div>	1707176 <div style="text-align: center;">Most recent enrollment number</div>
	Willis Towers Watson US LLC <div style="text-align: center;">Firm name</div>	314-719-5900 <div style="text-align: center;">Telephone number (including area code)</div>
	101 South Hanley Road Suite 900 St. Louis MO 63105-3437 <div style="text-align: center;">Address of the firm</div>	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2017

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	678,850	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year).....	0	0
9 Amount remaining (line 7 minus line 8).....	678,850	0
10 Interest on line 9 using prior year's actual return of <u>12.68%</u>	86,078	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year).....		5,460,436
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.11%</u>		333,633
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return.....		0
c Total available at beginning of current plan year to add to prefunding balance.....		5,794,069
d Portion of (c) to be added to prefunding balance.....		0
12 Other reductions in balances due to elections or deemed elections.....	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	764,928	0

Part III Funding Percentages

14 Funding target attainment percentage.....	14	115.21%
15 Adjusted funding target attainment percentage.....	15	118.44%
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	108.14%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
06/04/2019	2,200,000	0			
Totals ▶			18(b)	2,200,000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date.....	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	1,997,318

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:			
a Segment rates:	1st segment: 4.16 %	2nd segment: 5.72 %	3rd segment: 6.48 %
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 4
22 Weighted average retirement age			22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	2,299,368	
b Excess assets, if applicable, but not greater than line 31a	31b	2,299,368	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	1,997,318	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	1,997,318	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected ☐ 2 plus 7 years ☐ 15 years			
b Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011			
42 Amount of acceleration adjustment	42	0	
43 Excess installment acceleration amount to be carried over to future plan years	43	0	

SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Nidec Motor Corporation
EIN/PN	27-3330722 / 003
Plan Name	Nidec Retirement Plan
Valuation Date	October 1, 2017
Enrolled Actuary	Elizabeth M. Ashmore
Enrollment Number	17-07176

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22 Description of Weighted Average Retirement Age as of October 1, 2017

The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

For illustration purposes only, below is a hypothetical determination of the average retirement age based on retirement as the only decrement.

Age	Retirement Rate	Assumed Number Eligible	Assumed Number Retiring	Age * Number Retiring
55	7%	1,000	70	3,850
56	7%	930	65	3,640
57	7%	865	61	3,477
58	7%	804	56	3,248
59	7%	748	52	3,068
60	11%	696	77	4,620
61	11%	619	68	4,148
62	30%	551	165	10,230
63	21%	386	81	5,103
64	21%	305	64	4,096
65	30%	241	72	4,680
66	30%	169	51	3,366
67	30%	118	35	2,345
68	30%	83	25	1,700
69	30%	58	17	1,173
70	100%	41	41	2,870
Average age at retirement			1000	61,614 / 1000
Weighted Average Retirement Age				62

Plan Name: Nidec Retirement Plan
EIN / PN: 27-3330722 / 003
Plan Sponsor: Nidec Motor Corporation
Valuation Date: October 1, 2017

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest rate basis

- Applicable month June 2017
- Interest rate basis 3-Segment Rates

Interest rates

	Reflecting Stabilization	Not Reflecting Stabilization
■ First segment rate	4.16%	1.71%
■ Second segment rate	5.72%	3.83%
■ Third segment rate	6.48%	4.75%
■ Effective interest rate	5.94%	4.17%

Annual rates of increase

- Compensation 3.25%
- Future Social Security wage bases 3.00%

Plan-related expenses \$130,000

Rates not reflecting stabilization are used to determine PBGC variable rate premiums if the alternative method is used, and are used to determine the PBGC FTAP and the PBGC 4010 FS.

Plan Name: Nidec Retirement Plan
EIN / PN: 27-3330722 / 003
Plan Sponsor: Nidec Motor Corporation
Valuation Date: October 1, 2017

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Inclusion date The valuation date coincident with or next following the date on which the employee becomes a participant.

New or rehired employees It was assumed there will be no new or rehired employees.

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- **Healthy** Separate rates for non-annuitants (based on RP-2000 "Employees" table without collar or amount adjustments, projected to 2032 using Scale AA) and annuitants (based on RP-2000 "Healthy Annuitants" table without collar or amount adjustments, projected to 2024 using Scale AA).
- **Disabled** RP-2000 "Employees" table without collar or amount adjustments, projected to 2032 using Scale AA.

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Representative Termination Rates

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50	200	150	70
55	200	150	60
60	200	150	50
65	0	0	0

Plan Name: Nidec Retirement Plan
EIN / PN: 27-3330722 / 003
Plan Sponsor: Nidec Motor Corporation
Valuation Date: October 1, 2017

SCHEDULE SB ATTACHMENTS

Disability

The rates at which participants become disabled by age and gender, per 1,000 participants as follows:

Percentage becoming disabled during the year		
Age	Males	Females
39 or less	0.68	0.82
40-44	1.41	2.38
45-49	2.70	3.29
50-54	5.11	4.72
55-59	9.28	7.18
60-64	12.42	8.14

Retirement

Rates varying by age, per 1,000 participants as follows:

Percentage retiring during the year	
Age	Rate
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60-61	110
62	300
63-64	210
65-69	300
70	1,000

Benefit commencement date:

- Preretirement death benefit The later of the death of the active participant or the date the participant would have attained age 55.
- Deferred vested benefit Age 65.
- Disability benefit Upon disablement.
- Retirement benefit Upon termination of employment.

Form of payment

Employees are assumed to take the normal form of payment.

Percent married

80%

Spouse age

Wife three years younger than husband.

Plan Name: Nidec Retirement Plan
EIN / PN: 27-3330722 / 003
Plan Sponsor: Nidec Motor Corporation
Valuation Date: October 1, 2017

SCHEDULE SB ATTACHMENTS

Covered pay 2017 calendar year pay, projected to the measurement date using the salary increase assumption.

Timing of benefit payments Annuity payments are payable mid-year.

Methods

Valuation date First day of plan year.

Funding target Present value of accrued benefits as required by regulations under IRC §430.

Target normal cost Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430.

Actuarial value of assets for determining minimum required contributions Average of the fair market value of assets on the valuation date and the two immediately preceding valuation dates, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable.

The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets.

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Plan Name: Nidec Retirement Plan
EIN / PN: 27-3330722 / 003
Plan Sponsor: Nidec Motor Corporation
Valuation Date: October 1, 2017

SCHEDULE SB ATTACHMENTS

Sources of Data and Other Information

The plan sponsor furnished participant data as of 10/1/2017. Information on assets, contributions and plan provisions was supplied by the plan sponsor as well. Data and other information were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the plan sponsor, assumptions or estimates were made when data were not available, and the data was adjusted to reflect any significant events that occurred between the date the data was collected and the measurement date.

We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Assumptions Rationale - Significant Economic Assumptions

Discount rate	The basis chosen was selected by the plan sponsor from among choices prescribed by law, all of which are based on observed market data over certain periods of time.
Plan-related expenses	Assumed plan related expenses are set based on a combination of recent plan experiences and expectations for the current year.

Assumptions Rationale - Significant Demographic Assumptions

Healthy Mortality	Assumptions used for funding purposes are as prescribed by IRC §430(h).
Termination	<p>Termination rates were based on an experience study conducted in 2012, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.</p> <p>Assumed termination rates differ by age and service because of observed differences in termination rates by service.</p>
Retirement	<p>Retirement rates were based on an experience study conducted in 2012, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.</p> <p>Retirement rates differ by eligibility for enhanced early retirement benefits because of the observed effects the availability of these benefits has on retirement rates.</p>

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Commencement dates	Commencement dates were based on an annual high-level review of experience, including considerations of whether any conditions have changed that would be expected to produce different results in the future.
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Prescribed Methods

Funding methods	The methods used for funding purposes as described in Appendix A, including the method of determining plan assets, are "prescribed methods set by law", as defined in the actuarial standards of practice (ASOPs). These methods are required by IRC §430, or were selected by the plan sponsor from a range of methods permitted by IRC §430.
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Changes in Assumptions and Methods

Change in assumptions since prior valuation	<p>The segment interest rates used to calculate the funding target and target normal cost were updated to the current valuation date as required by IRC §430.</p> <p>The mortality table used to calculate the funding target and target normal cost was updated to include one additional year of projected mortality improvement, as required by IRC §430.</p> <p>The assumed plan-related expenses added to the target normal cost were changed from \$170,000 for the prior valuation to \$130,000 for the current valuation to account for expected expenses to be paid from the trust.</p>
Change in methods since prior valuation	There have been no significant changes in methods from the prior valuation.

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Schedule SB, Line 24 Change in Actuarial Assumptions

The assumed plan-related expenses added to the target normal cost were changed from \$170,000 for the prior valuation to \$130,000 for the current valuation to account for expected expenses to be paid from the trust.

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Schedule SB, Part V Summary of Plan Provisions

Nidec Retirement Plan

Plan Provisions

Plan Name	Kato Local #1999	Plan Effective	04/08/98
Appendix Number	N/A	Last Change Effective	1/31/17
Type of Plan	Flat Dollar	Normal Form	Life Annuity

Plan Eligibility First of Month Following 1 Year of Service

Credited Service From Date of Employment

Pension Earnings N/A

EE Contributions None

Class Union Employees

Accumulated Benefit

(A) minus (B):

(A) \$390 times Credited Service for terminations on or after 09/26/11 and before 09/26/12
 \$396 times Credited Service for terminations on or after 09/26/12 and before 09/26/13
 \$402 times Credited Service for terminations on or after 09/26/13 and before 10/01/14
 \$408 times Credited Service for terminations on or after 10/01/14 and before 10/01/15
 \$414 times Credited Service for terminations on or after 10/01/15 and before 10/01/16
 \$420 times Credited Service for terminations on or after 10/01/16 and before 10/01/17
 \$426 times Credited Service for terminations on or after 10/01/17

(B) Reliance Benefit effective 04/07/98

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	--		AB, payable immediately
	62	10		
Early	55	10		AB, reduced actuarially for early payment
Postponed	>65	--		AB, including service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	--		Not provided
Deferred	--	--		AB, payable at NRD

Plan Name: Nidec Retirement Plan
 EIN / PN: 27-3330722 / 003
 Plan Sponsor: Nidec Motor Corporation
 Valuation Date: October 1, 2017

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Plan Provisions (for legacy service purposes only)

Plan Name	Corporate	Plan Effective	01/01/75
Appendix Number	10	Last Change Effective	10/01/16
Type of Plan	Final Pay (Highest Consecutive 5 Year Avg), Excess Plan (frozen for participants with less than 45 points on 10/01/16)		
Normal Form	5 Year Certain and Continuous		
Optional Forms	10 Year Certain and Continuous, 50%/66⅔%/75%/100% Joint and Survivor, Social Security Option		
Actuarial Equivalence	UP-1984 Mortality Table, 6.5% Interest Rate		
Plan Eligibility	January 1, April 1, or October 1 following one Year of Service. Employees must be hired before 01/01/16, and no further employees shall become participants after 10/01/16.		
Credited Service	From Date of Employment, 1 Year of Service for each calendar year with at least 1,000 hours		
Pension Earnings	All cash pay received during the calendar year		
EE Contributions	Made to Prior Plan		
Class	All Non-Union Employees of the Corporate Division		
Accumulated Benefit	Frozen benefit as of 09/30/16 for participants with less than 45 points on 10/01/16. For all other participants, Sum of (A) and (B):		
	(A) For Credited Service limited to 35 years, sum of (i), (ii) and (iii) where:		
	(i) .85%/1.00%*FAE (bkpt \$16,000) times Credited Service prior to 01/01/75 (\$85 min)		
	(ii) 1.40%/2.00%*FAE (bkpt \$16,000) times Contributory Service (limited to 35 years) prior to 01/01/75		
	(iii) 1.00%/1.50%*FAE (bkpt Covered Compensation) times Credited Service after 01/01/75 (\$85 min)		
	(B) 1.00%*FAE times Credited Service in excess of 35 years		
	For Corporate employees (completion of 1 hour of service on or after 01/01/91) only, the total Pre-75 benefit is subject to a minimum benefit equal to 1.00%*FAE times Pre-75 Credited Service.		

Plan Name: Nidec Retirement Plan
 EIN / PN: 27-3330722 / 003
 Plan Sponsor: Nidec Motor Corporation
 Valuation Date: October 1, 2017

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Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	--		AB, payable immediately
Early	55	10		AB, reduced 4% per year first five years, then 5% per year
Postponed	>65	--		AB, including service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability:				
Immediate	--	15		If eligible for SS, \$1,200 payable until NRD
Deferred	--	--		If eligible for SS, service accrual continues to NRD
Pre Ret Death	55	10		50% of ERB, reduced for J&S, payable for life of spouse
	40	10		40% of AB, payable until earliest of (i) 10 years, (ii) remarriage or (iii) death
	--	5		50% of the earliest ERB, reduced for J&S, deferred to date first eligible to retire, payable for life of spouse
	60	10		ERB payable for one year

The Nidec Retirement Plan was amended to include the future service and pay accruals for former Emerson Retirement Plan participants acquired by Nidec Motor Corporation on January 31, 2017. Nidec is only responsible for the portion of the benefit earned after this date.

Plan Name:	Nidec Retirement Plan
EIN / PN:	27-3330722 / 003
Plan Sponsor:	Nidec Motor Corporation
Valuation Date	October 1, 2017

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Plan Provisions (for legacy service purposes only)

Plan Name	Liebert Corporation Non-Union	Plan Effective	01/01/76
Appendix Number	14	Last Change Effective	10/01/16
Type of Plan	Final Pay (Highest Consecutive 5 Year Avg), Excess Plan (frozen for participants with less than 45 points on 10/01/16)		
Normal Form	5 Year Certain and Continuous		
Optional Forms	10 Year Certain and Continuous, 50%/66⅔%/75%/100% Joint and Survivor, Social Security Option		
Actuarial Equivalence	UP-1984 Mortality Table, 6.5% Interest Rate		
Plan Eligibility	January 1, April 1, or October 1 Following 1 Year of Service. Mexicali employees must be hired before 01/01/15, all other employees must be hired before 01/01/16, and no further employees shall become participants after 10/01/16.		
Credited Service	From Date of Employment, 1 Year of Service for each calendar year with at least 1,000 hours		
Pension Earnings	All cash pay received during the calendar year		
EE Contributions	Made to Prior Plan		
Class	All Non-Union Employees of Liebert Corporation in Irvine, CA and Salaried Employees at the Mexicali location		
Accumulated Benefit	Frozen benefit as of 09/30/16 for participants with less than 45 points on 10/01/16). For all other participants, Sum of (A) and (B):		
	(A) For Credited Service limited to 35 years, sum of (i), (ii), (iii) and (iv) where:		
	(i) .85%/1.00%*FAE (bkpt \$16,000) times Credited Service prior to 01/01/76 (\$85 min)		
	(ii) 1.40%/2.00%*FAE (bkpt \$16,000) times Contributory Service prior to 01/01/76		
	(iii) .95%/1.45%*FAE (bkpt Covered Compensation) times Credited Service after 01/01/76 (\$85 min)		
	(iv) Prior Borg-Warner Benefit: .95%/1.45%*FAE (Covered Compensation) times Credited Service prior to 09/01/73 (\$85 min)		
	(B) .95%*FAE times Credited Service in excess of 35 years		

Plan Name: Nidec Retirement Plan
 EIN / PN: 27-3330722 / 003
 Plan Sponsor: Nidec Motor Corporation
 Valuation Date: October 1, 2017

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Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	--		AB, payable immediately
Early	55	10		AB, reduced 4% per year to age 60, then 5% per year
Postponed	>65	--		AB, including earnings and service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	15		If eligible for SS, \$1,200 payable until NRD
Deferred	--	--		If eligible for SS, service accrual continues to NRD
Pre Ret Death	55	10		50% of ERB, reduced for J&S, payable for life of spouse
	40	5		40% of AB, payable until the earliest of (i) 10 years; (ii) remarriage; or (iii) death
	--	5		50% of the earliest ERB, reduced for J&S, deferred to date first eligible to retire, payable for life of spouse
	60	10		ERB, payable for 1 year

The Nidec Retirement Plan was amended to include the future service and pay accruals for former Emerson Retirement Plan participants acquired by Nidec Motor Corporation on January 31, 2017. Nidec is only responsible for the portion of the benefit earned after this date.

Plan Name: Nidec Retirement Plan
 EIN / PN: 27-3330722 / 003
 Plan Sponsor: Nidec Motor Corporation
 Valuation Date: October 1, 2017

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Plan Provisions (for legacy service purposes only)

Plan Name	White-Rodgers	Plan Effective	02/04/75
Appendix Number	25	Last Change Effective	10/01/15
Type of Plan	Final Pay (5 Year Avg), Excess Plan (frozen for participants with less than 45 points on 10/01/16)		
Normal Form	5 Year Certain and Continuous		
Optional Forms	10 Year Certain and Continuous, 50%/66⅔%/75%/100% Joint and Survivor, Social Security Option		
Actuarial Equivalence	UP-1984 Mortality Table, 6.5% Interest Rate		
Plan Eligibility	January 1, April 1, or October 1 following 1 Year of Service. Employees must be hired before 01/01/16, and no further employees shall become participants after 10/01/16.		
Credited Service	From Date of Employment (No service earned at Logansport, Indiana after 07/01/95)		
Pension Earnings	All cash pay received during the calendar year		
EE Contributions	Made to Prior Plan		
Class	All Non-Union Employees (Harrison, Arkansas; Batesville, Arkansas; Affton, Missouri; El Paso, Texas; Logansport, Indiana)		
Accumulated Benefit	Frozen benefit as of 09/30/16 for participants with less than 45 points on 10/01/16. For all other participants, Sum of (A) and (B):		
	(A) For Credited Service limited to 35 years, sum of (i), (ii) and (iii) where:		
	(i) .85%/1.00%*FAE (bkpt \$16,000) times Credited Service prior to 01/01/75 (\$85 min)		
	(ii) 1.40%/2.00%*FAE (bkpt \$16,000) times Contributory Service prior to 01/01/75		
	(iii) 1.00%/1.50%*FAE (bkpt Covered Compensation) times Credited Service after 01/01/75 (\$85 min)		
	(B) 1.00%*FAE times Credited Service in excess of 35 years		

Plan Name: Nidec Retirement Plan
 EIN / PN: 27-3330722 / 003
 Plan Sponsor: Nidec Motor Corporation
 Valuation Date: October 1, 2017

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Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	--		AB, payable immediately
Early	55	10		AB, reduced 4% per year first five years, then 5% per year
Postponed	>65	--		AB, including earnings and service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	15		If eligible for SS, \$1,200 payable until NRD
Deferred	--	--		If eligible for SS, service accrual continues to NRD
Pre Ret Death	55	10		50% of ERB, reduced by J&S, payable for life of spouse
	40	10		40% of AB, payable until earliest of (i) 10 years, (ii) remarriage or (iii) death
	--	5		50% of the earliest ERB, reduced for J&S, deferred to date first eligible to retire, payable for life of spouse
	60	10		ERB payable for one year

The Nidec Retirement Plan was amended to include the future service and pay accruals for former Emerson Retirement Plan participants acquired by Nidec Motor Corporation on January 31, 2017. Nidec is only responsible for the portion of the benefit earned after this date.

Plan Name: Nidec Retirement Plan
 EIN / PN: 27-3330722 / 003
 Plan Sponsor: Nidec Motor Corporation
 Valuation Date: October 1, 2017

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Plan Provisions (for legacy service purposes only)

Plan Name	Copeland Salaried	Plan Effective	07/01/55
Appendix Number	47	Last Change Effective	10/01/16
Type of Plan	Final Pay (Highest Consecutive 60 months/12), Excess Plan (frozen for participants with less than 45 points on 10/01/16)		
Normal Form	10 Year Certain and Continuous		
Optional Forms	Life Annuity, 50%/66%\$/75%/100% Joint and Survivor, Social Security Option		
Actuarial Equivalence	1971 GAT Mortality Table (70% Male), 6.5% Interest Rate		
Plan Eligibility	From Date of Employment. Employees must be hired before 01/01/16, and no further employees shall become participants after 10/01/16.		
Credited Service	From Date of Employment, 1/365 for each day of employment (No service earned at Humboldt, TN after 09/30/89; for Former Flow Control Employees, service begins at 01/01/10)		
Pension Earnings	Total cash pay received each month		
EE Contributions	None		
Class	Salaried Employees of Copeland Corporation		
Accumulated Benefit	Frozen benefit as of 09/30/16 for participants with less than 45 points on 10/01/16. For all other participants, Greater of (A) and (B) less (C): (A) .95%/1.45%*FAE (bkpt Covered Compensation) times Credited Service limited to 35 years (B) \$156 times Credited Service limited to 35 years (C) Accrued Benefit as of 08/27/85		

Plan Name: Nidec Retirement Plan
 EIN / PN: 27-3330722 / 003
 Plan Sponsor: Nidec Motor Corporation
 Valuation Date: October 1, 2017

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Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	--		AB, payable immediately
Early	55	5		AB, reduced 6% per year for the first three years, then reduced by 4% per year
Postponed	>65	--		AB, including earnings and service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	--		Not provided
Deferred	--	--		Not provided
Pre Ret Death	55	5		50% of ERB, reduced for J&S, payable for life of spouse
	--	5		50% of the earliest ERB, reduced for J&S, deferred to date first eligible to retire, payable for life of spouse

The Nidec Retirement Plan was amended to include the future service and pay accruals for former Emerson Retirement Plan participants acquired by Nidec Motor Corporation on January 31, 2017. Nidec is only responsible for the portion of the benefit earned after this date.

Plan Name:	Nidec Retirement Plan
EIN / PN:	27-3330722 / 003
Plan Sponsor:	Nidec Motor Corporation
Valuation Date	October 1, 2017

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Plan Provisions (for legacy service purposes only)

Plan Name	Motors	Plan Effective	01/01/75
Appendix Number	53	Last Change Effective	10/01/16
Type of Plan	Final Pay (Highest Consecutive 5 Calendar Year Avg), Excess Plan (frozen for participants with less than 45 points on 10/01/16)		
Normal Form	5 Year Certain and Continuous		
Optional Forms	10 Year Certain and Continuous, 50%/66%/75%/100% Joint and Survivor, Social Security Option		
Actuarial Equivalence	UP-1984 Mortality Table, 6.5% Interest Rate		
Plan Eligibility	January 1, April 1, or October 1 following one Year of Service. Employees must be hired before 01/01/16, and no further employees shall become participants after 10/01/16.		
Credited Service	From Date of Employment, 1 Year of Service for each calendar year with at least 1,000 hours		
Pension Earnings	All cash pay received during the calendar year		
EE Contributions	Made to Prior Plan		
Class	All Non-Union Employees of Emerson Motor Company and Emerson Hermetic Motors		
Accumulated Benefit	Frozen benefit as of 09/30/16 for participants with less than 45 points on 10/01/16. For all other participants, Sum of (A) and (B):		
	(A) For Credited Service limited to 35 years, sum of (i), (ii) and (iii) where:		
	(i) .85%/1.00%*FAE (bkpt \$16,000) times Credited Service prior to 01/01/75 (\$85 min)		
	(ii) 1.40%/2.00%*FAE (bkpt \$16,000) times Contributory Service prior to 01/01/75		
	(iii) 1.00%/1.50%*FAE (bkpt Covered Compensation) times Credited Service after 01/01/75 (\$85 min)		
	(B) 1.00%*FAE times Credited Service in excess of 35 years		

Plan Name: Nidec Retirement Plan
 EIN / PN: 27-3330722 / 003
 Plan Sponsor: Nidec Motor Corporation
 Valuation Date: October 1, 2017

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Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	--		AB, payable immediately
Early	55	10		AB, reduced 4% per year first five years, then 5% per year
Postponed	>65	--		AB, including service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	15		If eligible for SS, \$1,200 payable until NRD
Deferred	--	--		If eligible for SS, service accrual continues to NRD
Pre Ret Death	55	10		50% of ERB, reduced for J&S, payable for life of spouse
	40	10		40% of AB, payable until earliest of (i) 10 years, (ii) remarriage or (iii) death
	--	5		50% of the earliest ERB, reduced for J&S, deferred to date first eligible to retire, payable for life of spouse
	60	10		ERB payable for one year

The Nidec Retirement Plan was amended to include the future service and pay accruals for former Emerson Retirement Plan participants acquired by Nidec Motor Corporation on January 31, 2017. Nidec is only responsible for the portion of the benefit earned after this date.

Plan Name: Nidec Retirement Plan
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 Plan Sponsor: Nidec Motor Corporation
 Valuation Date: October 1, 2017

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Plan Provisions (for legacy service purposes only)

Plan Name	ETC Salaried	Plan Effective	01/01/75
Appendix Number	55	Last Change Effective	10/01/16
Type of Plan	Final Pay (Highest Consecutive 5 Year Avg), Excess Plan (frozen for participants with less than 45 points on 10/01/16)		
Normal Form	5 Year Certain and Continuous		
Optional Forms	10 Year Certain and Continuous, 50%/66⅔%/75%/100% Joint and Survivor, Social Security Option		
Actuarial Equivalence	UP-1984 Mortality Table, 6.5% Interest Rate		
Plan Eligibility	January 1, April 1 or October 1 following one Year of Service. Employees must be hired before 01/01/16, and no further employees shall become participants after 10/01/16.		
Credited Service	From Date of Employment, 1 Year of Service for each calendar year with at least 1,000 hours		
Pension Earnings	All cash pay received during the calendar year		
EE Contributions	Made to Prior Plan		
Class	Salaried Employees of Emerson Tool Company		
Accumulated Benefit	Frozen benefit as of 09/30/16 for participants with less than 45 points on 10/01/16. For all other participants, Sum of (A) and (B)		
	(A) For Credited Service limited to 35 years, sum of (i), (ii) and (iii) where:		
	(i) .85%/1.00%*FAE (bkpt \$16,000) times Credited Service prior to 01/01/75 (\$85 min)		
	(ii) 1.40%/2.00%*FAE (bkpt \$16,000) times Contributory Service prior to 01/01/75		
	(iii) 1.00%/1.50%*FAE (bkpt Covered Compensation) times Credited Service after 01/01/75 (\$85 min)		
	(B) 1.00%*FAE times Credited Service in excess of 35 years		

Plan Name: Nidec Retirement Plan
 EIN / PN: 27-3330722 / 003
 Plan Sponsor: Nidec Motor Corporation
 Valuation Date: October 1, 2017

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Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	--		AB, payable immediately
Early	55	10		AB, reduced 4% per year first five years, then 5% per year
Postponed	>65	--		AB, including service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	15		If eligible for SS, \$1,200 payable until NRD
Deferred	--	--		If eligible for SS, service accrual continues to NRD
Pre Ret Death	55	10		50% of ERB, reduced for J&S, payable for life of spouse
	40	10		40% of AB, payable until earliest of (i) 10 years, (ii) remarriage or (iii) death
	--	5		50% of the earliest ERB, reduced for J&S, deferred to date first eligible to retire, payable for life of spouse
	60	10		ERB payable for one year

The Nidec Retirement Plan was amended to include the future service and pay accruals for former Emerson Retirement Plan participants acquired by Nidec Motor Corporation on January 31, 2017. Nidec is only responsible for the portion of the benefit earned after this date.

Plan Name: Nidec Retirement Plan
 EIN / PN: 27-3330722 / 003
 Plan Sponsor: Nidec Motor Corporation
 Valuation Date: October 1, 2017

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Plan Provisions

Plan Name	Control Techniques – Americas LLC	Plan Effective	10/01/88
Appendix Number	72	Last Change Effective	10/01/16
Type of Plan	Final Pay (Highest Consecutive 5 Year Avg), Excess Plan (frozen for participants with less than 45 points on 10/01/16)		
Normal Form	5 Year Certain and Continuous		
Optional Forms	10 Year Certain and Continuous, 50%/66%/75%/100% Joint and Survivor		
Actuarial Equivalence	UP-1984 Mortality Table, 6.5% Interest Rate		
Plan Eligibility	January 1, April 1, or October 1 following 1 Year of Service, no new participants as of 10/01/10		
Credited Service	From Date of Employment after 01/01/80, 1 Year of Service for each calendar year with at least 1,000 hours		
Pension Earnings	All cash pay received during the calendar year		
EE Contributions	None		
Class	Salaried Employees of Control Techniques – Americas LLC		
Accumulated Benefit	Frozen benefit as of 09/30/16 for participants with less than 45 points on 10/01/16. For all other participants, Sum of (A) and (B):		
	(A) For Credited Service limited to 35 years, greater of (i) and (ii) where:		
	(i) .75%/1.25%*FAE (bkpt Covered Compensation) times Credited Service		
	(ii) \$85 times Credited Service		
	(B) .75%*FAE times Credited Service in excess of 35 years		

Plan Name:
EIN / PN:
Plan Sponsor:
Valuation Date

Nidec Retirement Plan
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Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	5		AB, payable immediately
Early	55	10		AB, reduced 4% per year
Postponed	>65	5		AB, including earnings and service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	15		If eligible for SS, \$1,200 payable until NRD
Deferred	--	15		AB at disablement, payable at NRD
Pre Ret Death	55	10		50% of ERB, reduced for J&S, payable for life of spouse
	40	10		40% of AB, payable until the earliest of (i) 10 years, (ii) remarriage or (iii) death
	--	5		50% of the earliest ERB, reduced for J&S, deferred to date first eligible to retire, payable for life of spouse
	60	10		ERB, payable for 1 year

The Nidec Retirement Plan was amended to include the future service and pay accruals for former Emerson Retirement Plan participants acquired by Nidec Motor Corporation on January 31, 2017. Nidec is only responsible for the portion of the benefit earned after this date.

Plan Name: Nidec Retirement Plan
 EIN / PN: 27-3330722 / 003
 Plan Sponsor: Nidec Motor Corporation
 Valuation Date: October 1, 2017

SCHEDULE SB ATTACHMENTS

Plan Provisions (for legacy service purposes only)

Plan Name	Fisher Salaried	Plan Effective	10/01/92
Appendix Number	81	Last Change Effective	10/01/16
Type of Plan	Final Pay (Highest Consecutive 5 Year Avg), Excess Plan (frozen for participants with less than 45 points on 10/01/16)		
Normal Form	Life Annuity		
Optional Forms	10 Year Certain and Continuous, 50%/75%/100% Joint and Survivor, Social Security Option		
Actuarial Equivalence	1971 Towers, Perrin, Forster & Crosby Mortality Table using 1 year setback for the participant, Interest Rate equal to the 30-year Treasury Rate on the 1 st day of the calendar year. Optional Forms are based on the factors outlined below		
Plan Eligibility	From Date of Employment. Employees must be hired before 01/01/16, and no further employees shall become participants after 10/01/16		
Credited Service	From Date of Employment, Con-Tek Employees from 06/01/99, North Stonington, CT Employees from 01/01/91 (No service earned after 10/01/98 for Austin, TX Employees, and after 09/30/13 for Remote Automation Solutions Employees). 1/2,080 for each hour of employment, not more than one per year		
Pension Earnings	Total W-2 Compensation during a calendar year		
EE Contributions	None		
Class	Non-Union Salaried Employees of Fisher Controls International, Inc.		
Accumulated Benefit	Frozen benefit as of 09/30/16 for participants with less than 45 points on 10/01/16. For all other participants: Sum of (A) and (B) (A) 1.00%/1.30%*FAE (bkpt Covered Compensation) times Credited Service limited to 30 years (B) .50%*FAE times Credited Service in excess of 30 years (Minimum benefit of \$300 times Credited Service)		

The Nidec Retirement Plan was amended to include the future service and pay accruals for former Emerson Retirement Plan participants acquired by Nidec Motor Corporation on January 31, 2017. Nidec is only responsible for the portion of the benefit earned after this date.

Plan Name: Nidec Retirement Plan
 EIN / PN: 27-3330722 / 003
 Plan Sponsor: Nidec Motor Corporation
 Valuation Date: October 1, 2017

SCHEDULE SB ATTACHMENTS

Plan Provisions (for legacy service purposes only)

Plan Name	Fisher Salaried	Plan Effective	10/01/92
Appendix Number	81	Last Change Effective	10/01/16

Optional Form Factors

50% Joint and Survivor	0.9 at age 62 +/- 0.004 for each year younger/older than 62, +/- 0.004 for each year younger/older than the contingent annuitant. Factor shall not exceed 0.98
72% Joint and Survivor	0.86 at age 62 +/- 0.005 for each year younger/older than 62, +/- 0.005 for each year younger/older than the contingent annuitant. Factor shall not exceed 0.96
100% Joint and Survivor	0.82 at age 62 +/- 0.006 for each year younger/older than 62, +/- 0.006 for each year younger/older than the contingent annuitant. Factor shall not exceed 0.97
10 Year Certain and Continuous	0.94 at age 62 +/- 0.007 for each year younger/older than 62, +/- 0.005 for each year younger/older than the contingent annuitant. Factor shall not exceed 0.98
Social Security Option	Benefit payable for life is life annuity reduced by 0.008 for first 30 months prior to Social Security commencement; 0.006 for each of the next 30 months, 0.004 for each month in excess of 60

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	5		AB, payable immediately
	55	--	85	
Early	55	--	75	AB, reduced 6.0% per year from 62 (\$1,200 minimum)
Postponed	>65	5		AB, including service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	10		If eligible for SS, AB at disablement payable until NRD
Deferred	--	5		If eligible for SS, service accrual continues to NRD
Pre Ret Death	50	10		50% of AB, reduced by J&S factor, payable for life of spouse
	--	5		50% of the earliest ERB, reduced by J&S, deferred to date first eligible to retire, payable for life of spouse

The Nidec Retirement Plan was amended to include the future service and pay accruals for former Emerson Retirement Plan participants acquired by Nidec Motor Corporation on January 31, 2017. Nidec is only responsible for the portion of the benefit earned after this date.

Plan Name: Nidec Retirement Plan
 EIN / PN: 27-3330722 / 003
 Plan Sponsor: Nidec Motor Corporation
 Valuation Date: October 1, 2017

SCHEDULE SB ATTACHMENTS

Plan Provisions

Plan Name	LeRoy-Somer – Lexington	Plan Effective	04/26/99
Appendix Number	101	Last Change Effective	10/01/16
Type of Plan	Final Pay (Highest Consecutive 5 Year Avg) (frozen for participants with less than 45 points on 10/01/16)		
Normal Form	5 Year Certain and Continuous		
Optional Forms	10 Year Certain and Continuous, 50%/66⅔%/75%/100% Joint and Survivor, Social Security Option		
Actuarial Equivalence	UP-1984 Mortality Table, 6.5% Interest Rate		
Plan Eligibility	January 1, April 1, or October 1 following One Year of Service. Employees must be hired before 01/01/16, and no further employees shall become participants after 10/01/16.		
Credited Service	From Later of 04/26/99 or Date of Employment, 1 Year of Service for each calendar year with at least 1,000 hours		
Pension Earnings	All cash pay received during the calendar year		
EE Contributions	None		
Class	Salaried Employees in Lexington, TN (formerly Magnetek)		
Accumulated Benefit	<p>Frozen benefit as of 09/30/16 for participants with less than 45 points on 10/01/16. For all other participants, 1% times FAE5 times Credited Service after 04/26/99 with a minimum (for former Magnetek Employees) equal to the greater of (A) or (B):</p> <p>(A) 0.833% times FAE10 (at termination) times Credited Service (at termination) minus 04/26/99 Accrued Benefit</p> <p>(B) 0.833% times FAE10 (at termination) times Credited Service (prior to 04/26/99) plus, 1.00%*FAE5 (at termination) times Credited Service (after 04/26/99) minus 04/26/99 Accrued Benefit</p>		

Plan Name: Nidec Retirement Plan
 EIN / PN: 27-3330722 / 003
 Plan Sponsor: Nidec Motor Corporation
 Valuation Date: October 1, 2017

SCHEDULE SB ATTACHMENTS

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	--		AB, payable immediately
Early	55	10		AB, reduced by 4.0% per year to age 60, then 5.0% per year
Postponed	>65	--		AB, including service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	15		If eligible for SS, \$1,200 payable until NRD
Deferred	--	--		If eligible for SS, service accrual continues to NRD
Pre Ret Death	55	10		50% of ERB, reduced by J&S factor, payable for life of spouse
	40	10		40% of AB, payable until the earliest of (i) 10 years, (ii) remarriage or (iii) death
	--	5		50% of the earliest ERB, reduced by J&S, deferred to date first eligible to retire, payable for life of spouse
	60	10		ERB, payable for 1 year

The Nidec Retirement Plan was amended to include the future service and pay accruals for former Emerson Retirement Plan participants acquired by Nidec Motor Corporation on January 31, 2017. Nidec is only responsible for the portion of the benefit earned after this date.

Plan Name: Nidec Retirement Plan
 EIN / PN: 27-3330722 / 003
 Plan Sponsor: Nidec Motor Corporation
 Valuation Date: October 1, 2017

SCHEDULE SB ATTACHMENTS

Plan Provisions

Plan Name	Leroy Somer – Kato	Plan Effective	06/15/99
Appendix Number	104	Last Change Effective	10/01/16
Type of Plan	Final Pay (Highest Consecutive 5 Year Avg), Excess Plan (frozen for participants with less than 45 points on 10/01/16)		
Normal Form	5 Year Certain and Continuous		
Optional Forms	10 Year Certain and Continuous, 50%/66⅔%/75%/100% Joint and Survivor, Social Security Option		
Actuarial Equivalence	UP-1984 Mortality Table, 6.5% Interest Rate		
Plan Eligibility	January 1, April 1, or October 1 following One Year of Service. Employees must be hired before 01/01/16, and no further employees shall become participants after 10/01/16.		
Credited Service	From Date of Employment, 1 Year of Service for each calendar year with at least 1,000 hours		
Pension Earnings	All cash pay received during the calendar year		
EE Contributions	None		
Class	Non-Union Employees of Leroy Somer Alternators North America/Kato		
Accumulated Benefit	Frozen benefit as of 09/30/16 for participants with less than 45 points on 10/01/16. For all other participants, Greater of (A) and (B) minus (C)		
	(A) (i) 0.75%/1.25% of FAE5 (bkpt Covered Compensation) times Credited Service limited to 35 years plus (ii) 0.75% times FAE5 times Credited Service in excess of 35 years		
	(B) For date of hire before 06/15/99, 1.5% of FAE5 times Credited Service up to 16 years, plus 1% of FAE5 times Credited Service in excess of 16 years up to a maximum of 10 years		
	(C) Accrued benefit as of 06/15/99		

Plan Name: Nidec Retirement Plan
 EIN / PN: 27-3330722 / 003
 Plan Sponsor: Nidec Motor Corporation
 Valuation Date: October 1, 2017

SCHEDULE SB ATTACHMENTS

Benefit	Age	Cont Svc	Age +		Description
			Memb	Svc	
Normal Retirement	65	--			AB, payable immediately
Early	55	10			AB, reduced 4% per year for first five years, then 5% per year
Postponed	>65	--			AB, including earnings and service to actual retirement
Vesting	--	5			AB, payable at NRD
Disability					
Immediate	--	15			If eligible for SS, \$1,200 payable until NRD
Deferred	--	--			If eligible for SS, service accrual continues to NRD
Pre Ret Death	55	10			50% of ERB, reduced for J&S, payable for life of spouse
	--	5			50% of the earliest ERB, reduced for J&S, deferred to date first eligible to retire, payable for life of spouse
	40	10			40% of AB, payable until the earliest of (i) 10 years, (ii) remarriage or (iii) death
	60	10			ERB, payable for one year

The Nidec Retirement Plan was amended to include the future service and pay accruals for former Emerson Retirement Plan participants acquired by Nidec Motor Corporation on January 31, 2017. Nidec is only responsible for the portion of the benefit earned after this date.

Plan Name: Nidec Retirement Plan
 EIN / PN: 27-3330722 / 003
 Plan Sponsor: Nidec Motor Corporation
 Valuation Date: October 1, 2017

SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Nidec Motor Corporation
EIN/PN	27-3330722 / 003
Plan Name	Nidec Retirement Plan
Valuation Date	October 1, 2017
Enrolled Actuary	Elizabeth M. Ashmore
Enrollment Number	17-07176

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22 Description of Weighted Average Retirement Age as of October 1, 2017

The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

For illustration purposes only, below is a hypothetical determination of the average retirement age based on retirement as the only decrement.

Age	Retirement Rate	Assumed Number Eligible	Assumed Number Retiring	Age * Number Retiring
55	7%	1,000	70	3,850
56	7%	930	65	3,640
57	7%	865	61	3,477
58	7%	804	56	3,248
59	7%	748	52	3,068
60	11%	696	77	4,620
61	11%	619	68	4,148
62	30%	551	165	10,230
63	21%	386	81	5,103
64	21%	305	64	4,096
65	30%	241	72	4,680
66	30%	169	51	3,366
67	30%	118	35	2,345
68	30%	83	25	1,700
69	30%	58	17	1,173
70	100%	41	41	2,870
Average age at retirement			1000	61,614 / 1000
Weighted Average Retirement Age				62

Plan Name: Nidec Retirement Plan
EIN / PN: 27-3330722 / 003
Plan Sponsor: Nidec Motor Corporation
Valuation Date: October 1, 2017

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Summary of Plan Provisions

Nidec Retirement Plan

Plan Provisions

Plan Name	Kato Local #1999	Plan Effective	04/08/98
Appendix Number	N/A	Last Change Effective	1/31/17
Type of Plan	Flat Dollar	Normal Form	Life Annuity
Plan Eligibility	First of Month Following 1 Year of Service		
Credited Service	From Date of Employment		
Pension Earnings	N/A		
EE Contributions	None		
Class	Union Employees		
Accumulated Benefit	(A) minus (B):		

(A) \$390 times Credited Service for terminations on or after 09/26/11 and before 09/26/12
\$396 times Credited Service for terminations on or after 09/26/12 and before 09/26/13
\$402 times Credited Service for terminations on or after 09/26/13 and before 10/01/14
\$408 times Credited Service for terminations on or after 10/01/14 and before 10/01/15
\$414 times Credited Service for terminations on or after 10/01/15 and before 10/01/16
\$420 times Credited Service for terminations on or after 10/01/16 and before 10/01/17
\$426 times Credited Service for terminations on or after 10/01/17

(B) Reliance Benefit effective 04/07/98

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	--		AB, payable immediately
	62	10		
Early	55	10		AB, reduced actuarially for early payment
Postponed	>65	--		AB, including service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	--		Not provided
Deferred	--	--		AB, payable at NRD

Plan Name: Nidec Retirement Plan
EIN / PN: 27-3330722 / 003
Plan Sponsor: Nidec Motor Corporation
Valuation Date: October 1, 2017

SCHEDULE SB ATTACHMENTS

Plan Provisions (for legacy service purposes only)

Plan Name	Corporate	Plan Effective	01/01/75
Appendix Number	10	Last Change Effective	10/01/16
Type of Plan	Final Pay (Highest Consecutive 5 Year Avg), Excess Plan (frozen for participants with less than 45 points on 10/01/16)		
Normal Form	5 Year Certain and Continuous		
Optional Forms	10 Year Certain and Continuous, 50%/66⅔%/75%/100% Joint and Survivor, Social Security Option		
Actuarial Equivalence	UP-1984 Mortality Table, 6.5% Interest Rate		
Plan Eligibility	January 1, April 1, or October 1 following one Year of Service. Employees must be hired before 01/01/16, and no further employees shall become participants after 10/01/16.		
Credited Service	From Date of Employment, 1 Year of Service for each calendar year with at least 1,000 hours		
Pension Earnings	All cash pay received during the calendar year		
EE Contributions	Made to Prior Plan		
Class	All Non-Union Employees of the Corporate Division		
Accumulated Benefit	Frozen benefit as of 09/30/16 for participants with less than 45 points on 10/01/16. For all other participants, Sum of (A) and (B):		
	(A) For Credited Service limited to 35 years, sum of (i), (ii) and (iii) where:		
	(i) .85%/1.00%*FAE (bkpt \$16,000) times Credited Service prior to 01/01/75 (\$85 min)		
	(ii) 1.40%/2.00%*FAE (bkpt \$16,000) times Contributory Service (limited to 35 years) prior to 01/01/75		
	(iii) 1.00%/1.50%*FAE (bkpt Covered Compensation) times Credited Service after 01/01/75 (\$85 min)		
	(B) 1.00%*FAE times Credited Service in excess of 35 years		
	For Corporate employees (completion of 1 hour of service on or after 01/01/91) only, the total Pre-75 benefit is subject to a minimum benefit equal to 1.00%*FAE times Pre-75 Credited Service.		

Plan Name: Nidec Retirement Plan
 EIN / PN: 27-3330722 / 003
 Plan Sponsor: Nidec Motor Corporation
 Valuation Date: October 1, 2017

SCHEDULE SB ATTACHMENTS

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	--		AB, payable immediately
Early	55	10		AB, reduced 4% per year first five years, then 5% per year
Postponed	>65	--		AB, including service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability:				
Immediate	--	15		If eligible for SS, \$1,200 payable until NRD
Deferred	--	--		If eligible for SS, service accrual continues to NRD
Pre Ret Death	55	10		50% of ERB, reduced for J&S, payable for life of spouse
	40	10		40% of AB, payable until earliest of (i) 10 years, (ii) remarriage or (iii) death
	--	5		50% of the earliest ERB, reduced for J&S, deferred to date first eligible to retire, payable for life of spouse
	60	10		ERB payable for one year

The Nidec Retirement Plan was amended to include the future service and pay accruals for former Emerson Retirement Plan participants acquired by Nidec Motor Corporation on January 31, 2017. Nidec is only responsible for the portion of the benefit earned after this date.

Plan Name:	Nidec Retirement Plan
EIN / PN:	27-3330722 / 003
Plan Sponsor:	Nidec Motor Corporation
Valuation Date	October 1, 2017

SCHEDULE SB ATTACHMENTS

Plan Provisions (for legacy service purposes only)

Plan Name	Liebert Corporation Non-Union	Plan Effective	01/01/76
Appendix Number	14	Last Change Effective	10/01/16
Type of Plan	Final Pay (Highest Consecutive 5 Year Avg), Excess Plan (frozen for participants with less than 45 points on 10/01/16)		
Normal Form	5 Year Certain and Continuous		
Optional Forms	10 Year Certain and Continuous, 50%/66⅔%/75%/100% Joint and Survivor, Social Security Option		
Actuarial Equivalence	UP-1984 Mortality Table, 6.5% Interest Rate		
Plan Eligibility	January 1, April 1, or October 1 Following 1 Year of Service. Mexicali employees must be hired before 01/01/15, all other employees must be hired before 01/01/16, and no further employees shall become participants after 10/01/16.		
Credited Service	From Date of Employment, 1 Year of Service for each calendar year with at least 1,000 hours		
Pension Earnings	All cash pay received during the calendar year		
EE Contributions	Made to Prior Plan		
Class	All Non-Union Employees of Liebert Corporation in Irvine, CA and Salaried Employees at the Mexicali location		
Accumulated Benefit	Frozen benefit as of 09/30/16 for participants with less than 45 points on 10/01/16). For all other participants, Sum of (A) and (B):		
	(A) For Credited Service limited to 35 years, sum of (i), (ii), (iii) and (iv) where:		
	(i) .85%/1.00%*FAE (bkpt \$16,000) times Credited Service prior to 01/01/76 (\$85 min)		
	(ii) 1.40%/2.00%*FAE (bkpt \$16,000) times Contributory Service prior to 01/01/76		
	(iii) .95%/1.45%*FAE (bkpt Covered Compensation) times Credited Service after 01/01/76 (\$85 min)		
	(iv) Prior Borg-Warner Benefit: .95%/1.45%*FAE (Covered Compensation) times Credited Service prior to 09/01/73 (\$85 min)		
	(B) .95%*FAE times Credited Service in excess of 35 years		

Plan Name: Nidec Retirement Plan
 EIN / PN: 27-3330722 / 003
 Plan Sponsor: Nidec Motor Corporation
 Valuation Date: October 1, 2017

SCHEDULE SB ATTACHMENTS

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	--		AB, payable immediately
Early	55	10		AB, reduced 4% per year to age 60, then 5% per year
Postponed	>65	--		AB, including earnings and service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	15		If eligible for SS, \$1,200 payable until NRD
Deferred	--	--		If eligible for SS, service accrual continues to NRD
Pre Ret Death	55	10		50% of ERB, reduced for J&S, payable for life of spouse
	40	5		40% of AB, payable until the earliest of (i) 10 years; (ii) remarriage; or (iii) death
	--	5		50% of the earliest ERB, reduced for J&S, deferred to date first eligible to retire, payable for life of spouse
	60	10		ERB, payable for 1 year

The Nidec Retirement Plan was amended to include the future service and pay accruals for former Emerson Retirement Plan participants acquired by Nidec Motor Corporation on January 31, 2017. Nidec is only responsible for the portion of the benefit earned after this date.

Plan Name:	Nidec Retirement Plan
EIN / PN:	27-3330722 / 003
Plan Sponsor:	Nidec Motor Corporation
Valuation Date	October 1, 2017

SCHEDULE SB ATTACHMENTS

Plan Provisions (for legacy service purposes only)

Plan Name	White-Rodgers	Plan Effective	02/04/75
Appendix Number	25	Last Change Effective	10/01/15
Type of Plan	Final Pay (5 Year Avg), Excess Plan (frozen for participants with less than 45 points on 10/01/16)		
Normal Form	5 Year Certain and Continuous		
Optional Forms	10 Year Certain and Continuous, 50%/66% 3 %/75%/100% Joint and Survivor, Social Security Option		
Actuarial Equivalence	UP-1984 Mortality Table, 6.5% Interest Rate		
Plan Eligibility	January 1, April 1, or October 1 following 1 Year of Service. Employees must be hired before 01/01/16, and no further employees shall become participants after 10/01/16.		
Credited Service	From Date of Employment (No service earned at Logansport, Indiana after 07/01/95)		
Pension Earnings	All cash pay received during the calendar year		
EE Contributions	Made to Prior Plan		
Class	All Non-Union Employees (Harrison, Arkansas; Batesville, Arkansas; Affton, Missouri; El Paso, Texas; Logansport, Indiana)		
Accumulated Benefit	Frozen benefit as of 09/30/16 for participants with less than 45 points on 10/01/16. For all other participants, Sum of (A) and (B): (A) For Credited Service limited to 35 years, sum of (i), (ii) and (iii) where: (i) .85%/1.00%*FAE (bkpt \$16,000) times Credited Service prior to 01/01/75 (\$85 min) (ii) 1.40%/2.00%*FAE (bkpt \$16,000) times Contributory Service prior to 01/01/75 (iii) 1.00%/1.50%*FAE (bkpt Covered Compensation) times Credited Service after 01/01/75 (\$85 min) (B) 1.00%*FAE times Credited Service in excess of 35 years		

Plan Name: Nidec Retirement Plan
 EIN / PN: 27-3330722 / 003
 Plan Sponsor: Nidec Motor Corporation
 Valuation Date: October 1, 2017

SCHEDULE SB ATTACHMENTS

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	--		AB, payable immediately
Early	55	10		AB, reduced 4% per year first five years, then 5% per year
Postponed	>65	--		AB, including earnings and service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	15		If eligible for SS, \$1,200 payable until NRD
Deferred	--	--		If eligible for SS, service accrual continues to NRD
Pre Ret Death	55	10		50% of ERB, reduced by J&S, payable for life of spouse
	40	10		40% of AB, payable until earliest of (i) 10 years, (ii) remarriage or (iii) death
	--	5		50% of the earliest ERB, reduced for J&S, deferred to date first eligible to retire, payable for life of spouse
	60	10		ERB payable for one year

The Nidec Retirement Plan was amended to include the future service and pay accruals for former Emerson Retirement Plan participants acquired by Nidec Motor Corporation on January 31, 2017. Nidec is only responsible for the portion of the benefit earned after this date.

Plan Name:	Nidec Retirement Plan
EIN / PN:	27-3330722 / 003
Plan Sponsor:	Nidec Motor Corporation
Valuation Date	October 1, 2017

SCHEDULE SB ATTACHMENTS

Plan Provisions (for legacy service purposes only)

Plan Name	Copeland Salaried	Plan Effective	07/01/55
Appendix Number	47	Last Change Effective	10/01/16
Type of Plan	Final Pay (Highest Consecutive 60 months/12), Excess Plan (frozen for participants with less than 45 points on 10/01/16)		
Normal Form	10 Year Certain and Continuous		
Optional Forms	Life Annuity, 50%/66⅔%/75%/100% Joint and Survivor, Social Security Option		
Actuarial Equivalence	1971 GAT Mortality Table (70% Male), 6.5% Interest Rate		
Plan Eligibility	From Date of Employment. Employees must be hired before 01/01/16, and no further employees shall become participants after 10/01/16.		
Credited Service	From Date of Employment, 1/365 for each day of employment (No service earned at Humboldt, TN after 09/30/89; for Former Flow Control Employees, service begins at 01/01/10)		
Pension Earnings	Total cash pay received each month		
EE Contributions	None		
Class	Salaried Employees of Copeland Corporation		
Accumulated Benefit	Frozen benefit as of 09/30/16 for participants with less than 45 points on 10/01/16. For all other participants, Greater of (A) and (B) less (C): (A) .95%/1.45%*FAE (bkpt Covered Compensation) times Credited Service limited to 35 years (B) \$156 times Credited Service limited to 35 years (C) Accrued Benefit as of 08/27/85		

Plan Name: Nidec Retirement Plan
 EIN / PN: 27-3330722 / 003
 Plan Sponsor: Nidec Motor Corporation
 Valuation Date: October 1, 2017

SCHEDULE SB ATTACHMENTS

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	--		AB, payable immediately
Early	55	5		AB, reduced 6% per year for the first three years, then reduced by 4% per year
Postponed	>65	--		AB, including earnings and service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	--		Not provided
Deferred	--	--		Not provided
Pre Ret Death	55	5		50% of ERB, reduced for J&S, payable for life of spouse
	--	5		50% of the earliest ERB, reduced for J&S, deferred to date first eligible to retire, payable for life of spouse

The Nidec Retirement Plan was amended to include the future service and pay accruals for former Emerson Retirement Plan participants acquired by Nidec Motor Corporation on January 31, 2017. Nidec is only responsible for the portion of the benefit earned after this date.

Plan Name:	Nidec Retirement Plan
EIN / PN:	27-3330722 / 003
Plan Sponsor:	Nidec Motor Corporation
Valuation Date	October 1, 2017

SCHEDULE SB ATTACHMENTS

Plan Provisions (for legacy service purposes only)

Plan Name	Motors	Plan Effective	01/01/75
Appendix Number	53	Last Change Effective	10/01/16
Type of Plan	Final Pay (Highest Consecutive 5 Calendar Year Avg), Excess Plan (frozen for participants with less than 45 points on 10/01/16)		
Normal Form	5 Year Certain and Continuous		
Optional Forms	10 Year Certain and Continuous, 50%/66⅔%/75%/100% Joint and Survivor, Social Security Option		
Actuarial Equivalence	UP-1984 Mortality Table, 6.5% Interest Rate		
Plan Eligibility	January 1, April 1, or October 1 following one Year of Service. Employees must be hired before 01/01/16, and no further employees shall become participants after 10/01/16.		
Credited Service	From Date of Employment, 1 Year of Service for each calendar year with at least 1,000 hours		
Pension Earnings	All cash pay received during the calendar year		
EE Contributions	Made to Prior Plan		
Class	All Non-Union Employees of Emerson Motor Company and Emerson Hermetic Motors		
Accumulated Benefit	Frozen benefit as of 09/30/16 for participants with less than 45 points on 10/01/16. For all other participants, Sum of (A) and (B): (A) For Credited Service limited to 35 years, sum of (i), (ii) and (iii) where: (i) .85%/1.00%*FAE (bkpt \$16,000) times Credited Service prior to 01/01/75 (\$85 min) (ii) 1.40%/2.00%*FAE (bkpt \$16,000) times Contributory Service prior to 01/01/75 (iii) 1.00%/1.50%*FAE (bkpt Covered Compensation) times Credited Service after 01/01/75 (\$85 min) (B) 1.00%*FAE times Credited Service in excess of 35 years		

Plan Name: Nidec Retirement Plan
 EIN / PN: 27-3330722 / 003
 Plan Sponsor: Nidec Motor Corporation
 Valuation Date: October 1, 2017

SCHEDULE SB ATTACHMENTS

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	--		AB, payable immediately
Early	55	10		AB, reduced 4% per year first five years, then 5% per year
Postponed	>65	--		AB, including service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	15		If eligible for SS, \$1,200 payable until NRD
Deferred	--	--		If eligible for SS, service accrual continues to NRD
Pre Ret Death	55	10		50% of ERB, reduced for J&S, payable for life of spouse
	40	10		40% of AB, payable until earliest of (i) 10 years, (ii) remarriage or (iii) death
	--	5		50% of the earliest ERB, reduced for J&S, deferred to date first eligible to retire, payable for life of spouse
	60	10		ERB payable for one year

The Nidec Retirement Plan was amended to include the future service and pay accruals for former Emerson Retirement Plan participants acquired by Nidec Motor Corporation on January 31, 2017. Nidec is only responsible for the portion of the benefit earned after this date.

Plan Name:	Nidec Retirement Plan
EIN / PN:	27-3330722 / 003
Plan Sponsor:	Nidec Motor Corporation
Valuation Date	October 1, 2017

SCHEDULE SB ATTACHMENTS

Plan Provisions (for legacy service purposes only)

Plan Name	ETC Salaried	Plan Effective	01/01/75
Appendix Number	55	Last Change Effective	10/01/16
Type of Plan	Final Pay (Highest Consecutive 5 Year Avg), Excess Plan (frozen for participants with less than 45 points on 10/01/16)		
Normal Form	5 Year Certain and Continuous		
Optional Forms	10 Year Certain and Continuous, 50%/66⅔%/75%/100% Joint and Survivor, Social Security Option		
Actuarial Equivalence	UP-1984 Mortality Table, 6.5% Interest Rate		
Plan Eligibility	January 1, April 1 or October 1 following one Year of Service. Employees must be hired before 01/01/16, and no further employees shall become participants after 10/01/16.		
Credited Service	From Date of Employment, 1 Year of Service for each calendar year with at least 1,000 hours		
Pension Earnings	All cash pay received during the calendar year		
EE Contributions	Made to Prior Plan		
Class	Salaried Employees of Emerson Tool Company		
Accumulated Benefit	Frozen benefit as of 09/30/16 for participants with less than 45 points on 10/01/16. For all other participants, Sum of (A) and (B)		
	(A) For Credited Service limited to 35 years, sum of (i), (ii) and (iii) where:		
	(i) .85%/1.00%*FAE (bkpt \$16,000) times Credited Service prior to 01/01/75 (\$85 min)		
	(ii) 1.40%/2.00%*FAE (bkpt \$16,000) times Contributory Service prior to 01/01/75		
	(iii) 1.00%/1.50%*FAE (bkpt Covered Compensation) times Credited Service after 01/01/75 (\$85 min)		
	(B) 1.00%*FAE times Credited Service in excess of 35 years		

Plan Name: Nidec Retirement Plan
 EIN / PN: 27-3330722 / 003
 Plan Sponsor: Nidec Motor Corporation
 Valuation Date: October 1, 2017

SCHEDULE SB ATTACHMENTS

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	--		AB, payable immediately
Early	55	10		AB, reduced 4% per year first five years, then 5% per year
Postponed	>65	--		AB, including service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	15		If eligible for SS, \$1,200 payable until NRD
Deferred	--	--		If eligible for SS, service accrual continues to NRD
Pre Ret Death	55	10		50% of ERB, reduced for J&S, payable for life of spouse
	40	10		40% of AB, payable until earliest of (i) 10 years, (ii) remarriage or (iii) death
	--	5		50% of the earliest ERB, reduced for J&S, deferred to date first eligible to retire, payable for life of spouse
	60	10		ERB payable for one year

The Nidec Retirement Plan was amended to include the future service and pay accruals for former Emerson Retirement Plan participants acquired by Nidec Motor Corporation on January 31, 2017. Nidec is only responsible for the portion of the benefit earned after this date.

Plan Name:	Nidec Retirement Plan
EIN / PN:	27-3330722 / 003
Plan Sponsor:	Nidec Motor Corporation
Valuation Date	October 1, 2017

SCHEDULE SB ATTACHMENTS

Plan Provisions			
Plan Name	Control Techniques – Americas LLC	Plan Effective	10/01/88
Appendix Number	72	Last Change Effective	10/01/16
Type of Plan	Final Pay (Highest Consecutive 5 Year Avg), Excess Plan (frozen for participants with less than 45 points on 10/01/16)		
Normal Form	5 Year Certain and Continuous		
Optional Forms	10 Year Certain and Continuous, 50%/66⅔%/75%/100% Joint and Survivor		
Actuarial Equivalence	UP-1984 Mortality Table, 6.5% Interest Rate		
Plan Eligibility	January 1, April 1, or October 1 following 1 Year of Service, no new participants as of 10/01/10		
Credited Service	From Date of Employment after 01/01/80, 1 Year of Service for each calendar year with at least 1,000 hours		
Pension Earnings	All cash pay received during the calendar year		
EE Contributions	None		
Class	Salaried Employees of Control Techniques – Americas LLC		
Accumulated Benefit	Frozen benefit as of 09/30/16 for participants with less than 45 points on 10/01/16. For all other participants, Sum of (A) and (B): (A) For Credited Service limited to 35 years, greater of (i) and (ii) where: (i) .75%/1.25%*FAE (bkpt Covered Compensation) times Credited Service (ii) \$85 times Credited Service (B) .75%*FAE times Credited Service in excess of 35 years		

Plan Name: Nidec Retirement Plan
 EIN / PN: 27-3330722 / 003
 Plan Sponsor: Nidec Motor Corporation
 Valuation Date: October 1, 2017

SCHEDULE SB ATTACHMENTS

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	5		AB, payable immediately
Early	55	10		AB, reduced 4% per year
Postponed	>65	5		AB, including earnings and service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	15		If eligible for SS, \$1,200 payable until NRD
Deferred	--	15		AB at disablement, payable at NRD
Pre Ret Death	55	10		50% of ERB, reduced for J&S, payable for life of spouse
	40	10		40% of AB, payable until the earliest of (i) 10 years, (ii) remarriage or (iii) death
	--	5		50% of the earliest ERB, reduced for J&S, deferred to date first eligible to retire, payable for life of spouse
	60	10		ERB, payable for 1 year

The Nidec Retirement Plan was amended to include the future service and pay accruals for former Emerson Retirement Plan participants acquired by Nidec Motor Corporation on January 31, 2017. Nidec is only responsible for the portion of the benefit earned after this date.

Plan Name:	Nidec Retirement Plan
EIN / PN:	27-3330722 / 003
Plan Sponsor:	Nidec Motor Corporation
Valuation Date	October 1, 2017

SCHEDULE SB ATTACHMENTS

Plan Provisions (for legacy service purposes only)

Plan Name	Fisher Salaried	Plan Effective	10/01/92
Appendix Number	81	Last Change Effective	10/01/16
Type of Plan	Final Pay (Highest Consecutive 5 Year Avg), Excess Plan (frozen for participants with less than 45 points on 10/01/16)		
Normal Form	Life Annuity		
Optional Forms	10 Year Certain and Continuous, 50%/75%/100% Joint and Survivor, Social Security Option		
Actuarial Equivalence	1971 Towers, Perrin, Forster & Crosby Mortality Table using 1 year setback for the participant, Interest Rate equal to the 30-year Treasury Rate on the 1 st day of the calendar year. Optional Forms are based on the factors outlined below		
Plan Eligibility	From Date of Employment. Employees must be hired before 01/01/16, and no further employees shall become participants after 10/01/16		
Credited Service	From Date of Employment, Con-Tek Employees from 06/01/99, North Stonington, CT Employees from 01/01/91 (No service earned after 10/01/98 for Austin, TX Employees, and after 09/30/13 for Remote Automation Solutions Employees). 1/2,080 for each hour of employment, not more than one per year		
Pension Earnings	Total W-2 Compensation during a calendar year		
EE Contributions	None		
Class	Non-Union Salaried Employees of Fisher Controls International, Inc.		
Accumulated Benefit	Frozen benefit as of 09/30/16 for participants with less than 45 points on 10/01/16. For all other participants: Sum of (A) and (B) (A) 1.00%/1.30%*FAE (bkpt Covered Compensation) times Credited Service limited to 30 years (B) .50%*FAE times Credited Service in excess of 30 years (Minimum benefit of \$300 times Credited Service)		

The Nidec Retirement Plan was amended to include the future service and pay accruals for former Emerson Retirement Plan participants acquired by Nidec Motor Corporation on January 31, 2017. Nidec is only responsible for the portion of the benefit earned after this date.

Plan Name:	Nidec Retirement Plan
EIN / PN:	27-3330722 / 003
Plan Sponsor:	Nidec Motor Corporation
Valuation Date	October 1, 2017

SCHEDULE SB ATTACHMENTS

Plan Provisions (for legacy service purposes only)

Plan Name	Fisher Salaried	Plan Effective	10/01/92
Appendix Number	81	Last Change Effective	10/01/16

Optional Form Factors

50% Joint and Survivor	0.9 at age 62 +/- 0.004 for each year younger/older than 62, +/- 0.004 for each year younger/older than the contingent annuitant. Factor shall not exceed 0.98
72% Joint and Survivor	0.86 at age 62 +/- 0.005 for each year younger/older than 62, +/- 0.005 for each year younger/older than the contingent annuitant. Factor shall not exceed 0.96
100% Joint and Survivor	0.82 at age 62 +/- 0.006 for each year younger/older than 62, +/- 0.006 for each year younger/older than the contingent annuitant. Factor shall not exceed 0.97
10 Year Certain and Continuous	0.94 at age 62 +/- 0.007 for each year younger/older than 62, +/- 0.005 for each year younger/older than the contingent annuitant. Factor shall not exceed 0.98
Social Security Option	Benefit payable for life is life annuity reduced by 0.008 for first 30 months prior to Social Security commencement, 0.006 for each of the next 30 months, 0.004 for each month in excess of 60

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	5		AB, payable immediately
	55	--	85	
Early	55	--	75	AB, reduced 6.0% per year from 62 (\$1,200 minimum)
Postponed	>65	5		AB, including service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	10		If eligible for SS, AB at disablement payable until NRD
Deferred	--	5		If eligible for SS, service accrual continues to NRD
Pre Ret Death	50	10		50% of AB, reduced by J&S factor, payable for life of spouse
	--	5		50% of the earliest ERB, reduced by J&S, deferred to date first eligible to retire, payable for life of spouse

The Nidec Retirement Plan was amended to include the future service and pay accruals for former Emerson Retirement Plan participants acquired by Nidec Motor Corporation on January 31, 2017. Nidec is only responsible for the portion of the benefit earned after this date.

Plan Name: Nidec Retirement Plan
 EIN / PN: 27-3330722 / 003
 Plan Sponsor: Nidec Motor Corporation
 Valuation Date: October 1, 2017

SCHEDULE SB ATTACHMENTS

Plan Provisions

Plan Name	Leroy-Somer – Lexington	Plan Effective	04/26/99
Appendix Number	101	Last Change Effective	10/01/16
Type of Plan	Final Pay (Highest Consecutive 5 Year Avg) (frozen for participants with less than 45 points on 10/01/16)		
Normal Form	5 Year Certain and Continuous		
Optional Forms	10 Year Certain and Continuous, 50%/66 $\frac{2}{3}$ %/75%/100% Joint and Survivor, Social Security Option		
Actuarial Equivalence	UP-1984 Mortality Table, 6.5% Interest Rate		
Plan Eligibility	January 1, April 1, or October 1 following One Year of Service. Employees must be hired before 01/01/16, and no further employees shall become participants after 10/01/16.		
Credited Service	From Later of 04/26/99 or Date of Employment, 1 Year of Service for each calendar year with at least 1,000 hours		
Pension Earnings	All cash pay received during the calendar year		
EE Contributions	None		
Class	Salaried Employees in Lexington, TN (formerly Magnetek)		
Accumulated Benefit	Frozen benefit as of 09/30/16 for participants with less than 45 points on 10/01/16. For all other participants, 1% times FAE5 times Credited Service after 04/26/99 with a minimum (for former Magnetek Employees) equal to the greater of (A) or (B): (A) 0.833% times FAE10 (at termination) times Credited Service (at termination) minus 04/26/99 Accrued Benefit (B) 0.833% times FAE10 (at termination) times Credited Service (prior to 04/26/99) plus, 1.00%*FAE5 (at termination) times Credited Service (after 04/26/99) minus 04/26/99 Accrued Benefit		

Plan Name: Nidec Retirement Plan
 EIN / PN: 27-3330722 / 003
 Plan Sponsor: Nidec Motor Corporation
 Valuation Date: October 1, 2017

SCHEDULE SB ATTACHMENTS

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	--		AB, payable immediately
Early	55	10		AB, reduced by 4.0% per year to age 60, then 5.0% per year
Postponed	>65	--		AB, including service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	15		If eligible for SS, \$1,200 payable until NRD
Deferred	--	--		If eligible for SS, service accrual continues to NRD
Pre Ret Death	55	10		50% of ERB, reduced by J&S factor, payable for life of spouse
	40	10		40% of AB, payable until the earliest of (i) 10 years, (ii) remarriage or (iii) death
	--	5		50% of the earliest ERB, reduced by J&S, deferred to date first eligible to retire, payable for life of spouse
	60	10		ERB, payable for 1 year

The Nidec Retirement Plan was amended to include the future service and pay accruals for former Emerson Retirement Plan participants acquired by Nidec Motor Corporation on January 31, 2017. Nidec is only responsible for the portion of the benefit earned after this date.

Plan Name:	Nidec Retirement Plan
EIN / PN:	27-3330722 / 003
Plan Sponsor:	Nidec Motor Corporation
Valuation Date	October 1, 2017

SCHEDULE SB ATTACHMENTS

Plan Provisions

Plan Name	Leroy Somer – Kato	Plan Effective	06/15/99
Appendix Number	104	Last Change Effective	10/01/16
Type of Plan	Final Pay (Highest Consecutive 5 Year Avg), Excess Plan (frozen for participants with less than 45 points on 10/01/16)		
Normal Form	5 Year Certain and Continuous		
Optional Forms	10 Year Certain and Continuous, 50%/66⅔%/75%/100% Joint and Survivor, Social Security Option		
Actuarial Equivalence	UP-1984 Mortality Table, 6.5% Interest Rate		
Plan Eligibility	January 1, April 1, or October 1 following One Year of Service. Employees must be hired before 01/01/16, and no further employees shall become participants after 10/01/16.		
Credited Service	From Date of Employment, 1 Year of Service for each calendar year with at least 1,000 hours		
Pension Earnings	All cash pay received during the calendar year		
EE Contributions	None		
Class	Non-Union Employees of Leroy Somer Alternators North America/Kato		
Accumulated Benefit	Frozen benefit as of 09/30/16 for participants with less than 45 points on 10/01/16. For all other participants, Greater of (A) and (B) minus (C)		
	(A) (i) 0.75%/1.25% of FAE5 (bkpt Covered Compensation) times Credited Service limited to 35 years plus		
	(ii) 0.75% times FAE5 times Credited Service in excess of 35 years		
	(B) For date of hire before 06/15/99, 1.5% of FAE5 times Credited Service up to 16 years, plus 1% of FAE5 times Credited Service in excess of 16 years up to a maximum of 10 years		
	(C) Accrued benefit as of 06/15/99		

Plan Name: Nidec Retirement Plan
 EIN / PN: 27-3330722 / 003
 Plan Sponsor: Nidec Motor Corporation
 Valuation Date: October 1, 2017

SCHEDULE SB ATTACHMENTS

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	--		AB, payable immediately
Early	55	10		AB, reduced 4% per year for first five years, then 5% per year
Postponed	>65	--		AB, including earnings and service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	15		If eligible for SS, \$1,200 payable until NRD
Deferred	--	--		If eligible for SS, service accrual continues to NRD
Pre Ret Death	55	10		50% of ERB, reduced for J&S, payable for life of spouse
	--	5		50% of the earliest ERB, reduced for J&S, deferred to date first eligible to retire, payable for life of spouse
	40	10		40% of AB, payable until the earliest of (i) 10 years, (ii) remarriage or (iii) death
	60	10		ERB, payable for one year

The Nidec Retirement Plan was amended to include the future service and pay accruals for former Emerson Retirement Plan participants acquired by Nidec Motor Corporation on January 31, 2017. Nidec is only responsible for the portion of the benefit earned after this date.

Plan Name:	Nidec Retirement Plan
EIN / PN:	27-3330722 / 003
Plan Sponsor:	Nidec Motor Corporation
Valuation Date	October 1, 2017

NIDEC RETIREMENT PLAN
EIN#27-3330722 Plan 003

Schedule of Assets (Held at End of Year)

Form 5500 - Schedule H - Line 4i

September 30, 2018

(See Independent Auditor's Report)

Identity of issue, Identity of Issue, Borrower		Description of Investment, Including Maturity Date, Rate of Interest,		Current	
a) b)	Lessor, or Similar Party	c) Collateral, and Par or Maturity Value d)	Cost	e)	Value
Mutual Funds:					
	Vanguard Long-Term Bond Index	Mutual Fund	\$ 11,593,082		\$ 11,355,109
	American Funds Europacific Growth R6	Mutual Fund	4,180,984		4,466,529
	Vanguard Total Stock Market Index	Mutual Fund	<u>9,928,555</u>		<u>11,075,377</u>
	Total Mutual Funds:		25,702,621		26,897,015
Pooled Separate Accounts:					
*	Principal Real Estate Individual US Property	Pooled Separate Account	2,958,315		3,118,784
*	Principal Liquid Assets Separate Account	Pooled Separate Account	<u>376,871</u>		<u>379,242</u>
	Total Pooled Separate Accounts:		<u>3,335,186</u>		<u>3,498,026</u>
	Total Investments:		<u>\$ 29,037,808</u>		<u>\$ 30,395,041</u>

* Represents party-in-interest to the Plan.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 24 Change in Actuarial Assumptions

The assumed plan-related expenses added to the target normal cost were changed from \$170,000 for the prior valuation to \$130,000 for the current valuation to account for expected expenses to be paid from the trust.

Plan Name:	Nidec Retirement Plan
EIN / PN:	27-3330722 / 003
Plan Sponsor:	Nidec Motor Corporation
Valuation Date	October 1, 2017