

February 1, 2008

Results for the 9 months ended December 31, 2007

**NIDEC SANKYO CORPORATION**

Stock Listings : Tokyo Stock Exchange

Head Office : Nagano, Japan

**1. Selected Consolidated Financial Performance**

**(1) Consolidated Results of Operations**

	Japanese yen (Millions except per share amounts)		
	For the nine months ended December 31,		Year ended March 31,
	2007	2006	2007
<b>Net sales</b>	¥79,793	¥85,036	¥112,628
Percent change from the previous period	(6.2)%	(5.6)%	
<b>Operating income</b>	6,785	8,376	9,439
Percent change from the previous period	(19.0)%	(10.4)%	
<b>Profit before extraordinary items and taxes</b>	6,926	9,015	10,019
Percent change from the previous period	(23.2)%	(26.0)%	
<b>Net income</b>	5,042	8,091	10,287
Percent change from the previous period	(37.7)%	(17.5)%	
<b>Net income per share</b>	¥26.42	¥42.39	¥53.90

**(2) Consolidated Financial Position**

	Japanese yen (Millions except per share amounts)		
	As of December 31,		As of March 31,
	2007	2006	2007
Total assets	¥106,376	¥112,106	¥112,232
Total net assets	77,886	75,903	77,648
Shareholders' equity ratio	72.4%	64.2%	65.9%
Net assets per share	¥403.65	¥377.25	¥387.87

**(3) Consolidated Results of Cash Flows**

	Japanese yen (Millions)		
	As of December 31,		As of March 31,
	2007	2006	2007
Net cash provided by operating activities	¥7,920	¥5,972	¥11,720
Net cash used in investing activities	(4,150)	(4,051)	(6,055)
Net cash provided by (used in) financing activities	(8,510)	(3,529)	(2,365)
Cash and cash equivalents at end of period	¥30,889	¥30,926	¥35,907

## 2. Dividend Condition

	Japanese yen	
	For the year ending March 31, 2008	For the year ended March 31, 2007
Amount dividend per share(Annual)	¥10.00*1	¥10.00
Interim dividend per share	5.00	5.00
Year-end dividend per share	5.00*1	5.00

\*1: The dividends per share(year-end) and (annual) are forecast amounts.

## 3. Forecast of Consolidated Financial Performance (For the year ending March 31, 2008)

	Japanese yen (Millions except per share amounts)
	For the year ending March 31, 2008
Net sales	¥107,000
Operating income	9,000
Profit before extraordinary items and taxes	9,000
Net income	6,500
Net income per share	¥34.06

Financial forecasts for the year ending March 31, 2008 remain unchanged from the previous ones released on October 26, 2007.

## 4. Others

- (1) Change in number of material subsidiaries during the nine months ended December 31, 2007(due to change in the scope of consolidation) : No
- (2) Adoption of simplified accounting method : No
- (3) Changes in accounting method in late consolidated fiscal year : No

### Caution Regarding Forward-Looking Statements

Projections of performance are based on the Company's forecasts and judgments. Actual performance may differ from these projections.