



October 16, 2023

To Whom It May Concern

Nintendo Co., Ltd.
11-1 Kamitoba Hokotate-cho,
Minami-ku, Kyoto 601-8501
Japan

Notice Concerning Change of Independent Auditor due to Merger

Pursuant to the provisions of Article 193-2, Paragraphs 1 and 2 of the Financial Instruments and Exchange Act, Nintendo Co., Ltd. (hereinafter referred to as the “Company”) would like to announce that there will be a change of independent auditor who will perform audit certification of the Company as follows.

1. Date of the Change

December 1, 2023 (scheduled)

2. Reason for the Change

PricewaterhouseCoopers Kyoto (disappearing audit corporation), the accounting auditor of the Company will be merged with PricewaterhouseCoopers Arata LLC (surviving audit corporation) on December 1, 2023, and will change its name to PricewaterhouseCoopers Japan LLC on the same date. As a result, PricewaterhouseCoopers Japan LLC shall be the independent auditor to certify the audit of the Company.

3. Outline of the Audit Corporation Surviving after the Merger

(1) Name	PricewaterhouseCoopers Japan LLC
(2) Address	1-1-1 Otemachi, Chiyoda-ku, Tokyo
(3) Name of engagement partners	Keiichiro Kagi Ryo Eguchi
(4) Registration status of the “Registration System for Listed Company Auditors” under the Certified Public Accountants Act	The incoming independent auditor is deemed to have registered pursuant to the provisions of Article 3, Paragraph 3 of the supplementary provisions of the amended Certified Public Accountants Act.

4. Outline of the Disappearing Audit Corporation

(1) Name	PricewaterhouseCoopers Kyoto
(2) Address	8 Naginataboko-cho, Shijo-Dori Karasuma-Higashiiru, Shimogyo-ku, Kyoto City, Kyoto
(3) Name of engagement partners	Keiichiro Kagi Ryo Eguchi