These documents have been translated from Japanese originals for reference purposes only.
In the event of any discrepancy between these translated documents and the Japanese originals, the originals shall prevail. The Company assumes no responsibility for this translation or for direct, indirect or any other forms of damages arising from the translations.

(Securities Code 7974)
June 7, 2016

To Shareholders with Voting Rights:

Tatsumi Kimishima
Director and President
Nintendo Co., Ltd.
11-1 Hokotate-cho, Kamitoba,
Minami-ku, Kyoto, Japan

INFORMATION DISCLOSURE ON THE INTERNET REGARDING THE NOTICE OF THE 76TH ANNUAL GENERAL MEETING OF SHAREHOLDERS

Consolidated Statement of Changes in Equity

Notes to the Consolidated Financial Statements

Non-Consolidated Statement of Changes in Equity

Notes to Non-Consolidated Financial Statements

(April 1, 2015 - March 31, 2016)

These documents have been provided to shareholders on the Company's website pursuant to provisions of laws and regulations as well as Article 16 of the Articles of Incorporation. Moreover, the Notes to the Consolidated Financial Statements and Notes to Non-Consolidated Financial Statements herein were audited by the Auditors and Accounting Auditor as a part of the Consolidated Financial Statements and Non-Consolidated Financial Statements when they prepared the Board of Auditors' Audit Report and Accounting Auditor's Audit Report, respectively.

Consolidated Statement of Changes in Equity

(April 1, 2015 - March 31, 2016)

(In millions of yen)

	Shareholders' equity				
	Capital stock	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance as of April 1, 2015	10,065	11,734	1,409,764	(270,986)	1,160,578
Changes of items during period					
Dividends from surplus	–	–	(24,910)	–	(24,910)
Profit attributable to owners of parent	–	–	16,505	–	16,505
Purchase of treasury shares	–	–	–	(42)	(42)
Disposal of treasury shares		1,522	–	20,465	21,987
Net changes of items other than shareholders' equity	–	–	–	–	–
Total changes of items during period	–	1,522	(8,405)	20,422	13,539
Balance as of March 31, 2016	10,065	13,256	1,401,359	(250,563)	1,174,118

	Accumulated other comprehensive income			Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Total accumulated other comprehensive income		
Balance as of April 1, 2015	16,671	(9,804)	6,866	110	1,167,556
Changes of items during period					
Dividends from surplus	–	–	–	–	(24,910)
Profit attributable to owners of parent	–	–	–	–	16,505
Purchase of treasury shares	–	–	–	–	(42)
Disposal of treasury shares	–	–	–	–	21,987
Net changes of items other than shareholders' equity	(4,761)	(15,446)	(20,208)	13	(20,194)
Total changes of items during period	(4,761)	(15,446)	(20,208)	13	(6,655)
Balance as of March 31, 2016	11,909	(25,250)	(13,341)	124	1,160,901

Notes to the Consolidated Financial Statements

[Notes to the Basis for Preparation of Consolidated Financial Statements]

1. Scope of consolidation

Number of consolidated subsidiaries	26
Names of principal subsidiaries	Nintendo of America Inc. Nintendo of Europe GmbH
Names of non-consolidated subsidiaries	Fukuei Co., Ltd.
Reason for excluding from the scope of consolidation	The non-consolidated subsidiary is excluded from the scope of consolidation because it is a small-scale company and does not have a material impact on the consolidated financial statements with respect to total assets, net sales, net income or loss, retained earnings, etc.

2. Application of the equity method

Number of equity-method affiliates	4
Name of the principal equity-method affiliate	The Pokémon Company, First Avenue Entertainment, LLLP
Names of the non-consolidated subsidiaries not subject to the equity method	Fukuei Co., Ltd.
Name of the affiliate not subject to the equity method	Ape Inc.
Reason for not applying the equity method	The non-consolidated subsidiary and affiliate not subject to the equity method are excluded from application of the equity method because the impact of each on net income or loss, retained earnings, etc., is negligible, and neither is material as a whole.
Special notes with respect to application of the equity method	With respect to equity-method-applied companies whose account closing dates differ from the consolidated account closing date, the financial statements of the companies, either based on their fiscal year or based on preliminary accounts closing, are incorporated.

3. Matters concerning accounting procedures

(1) Standards and methods for valuation of important assets

A. Securities

1) Held-to-maturity debt securities — Amortized cost method (straight-line method)

2) Other securities

- Securities with market quotations

  Stated at market based on the market price, etc., on the balance sheet date

  (Valuation difference is reported as a component of net assets. The cost of sales is calculated using the moving average method.)

- Securities without market quotations

  Stated at cost using the moving-average method

B. Derivatives — Stated at market

C. Inventories — Mainly stated at cost using the moving-average method

(The figures shown in the balance sheet have been calculated by writing them down based on decline in profitability.)

(2) Depreciation or amortization method for important depreciable or amortizable assets

1) Property, plant and equipment (excluding leased assets)

The declining-balance method is applied for the Company and its domestic consolidated subsidiaries, but certain tools, furniture and fixtures are subject to depreciation based on their economic useful lives. However, the straight-line method is applied for buildings, except for those accompanying facilities, acquired on April 1, 1998 or thereafter. Overseas consolidated subsidiaries are subject to the straight-line method based on the estimated economic useful lives.

Main economic useful lives are as follows:

Buildings and structures 3-60 years

2) Intangible assets (excluding leased assets)

The Company and its consolidated subsidiaries use the straight-line method. Computer software for internal use is amortized over the estimated internal useful life (principally five years).

3) Leased assets (Finance leases that are not deemed to transfer the ownership of the leased assets to the lessee)

The straight-line method with no residual value is applied, regarding the lease term as useful life.

(3) Important standards of accounting for reserves

1) Allowance for doubtful accounts

With respect to the Company and its domestic consolidated subsidiaries, allowance for doubtful accounts is provided based on the historical write-off rate for ordinary receivables, and the estimated amount of irrecoverable debt based on recoverability of individual cases for specified receivables such as doubtful accounts. With respect to overseas consolidated subsidiaries, doubtful debts allowance is provided based on the estimated amount of irrecoverable debt based on recoverability of individual cases for specified receivables such as doubtful accounts.

2) Provision for bonuses

The Company and certain of its consolidated subsidiaries provide reserve for bonuses based on the estimated bonuses to employees.

(4) Accounting treatment of retirement benefits

The Company and certain of its consolidated subsidiaries provide the reserve for employees' retirement benefits based on the estimated benefit obligation and plan assets as of this fiscal year-end.

1) Method of attributing the estimated benefit obligation to periods

Upon calculating the retirement benefit obligation, the estimated benefit obligation is attributed to the period up until the consolidated fiscal year under review on a benefit formula basis.

2) Amortization method of actuarial calculation differences and past service costs

Actuarial calculation differences and past service costs are processed collectively in the accrued year.

3) Application of the simplified method by small-scale companies

In calculating the net defined benefit liability and retirement benefit expenses, certain of the

Company's consolidated subsidiaries apply the simplified method where the amount of retirement benefits payable at the end of the fiscal year for voluntary resignations is the retirement benefit obligation.

For this consolidated fiscal year, because plan assets exceed retirement benefit obligations in the Company's defined benefit corporate pension plan, the excess is recorded in "Investments and other assets" as a net defined benefit asset.

(5) Standards of translation of important assets and liabilities denominated in foreign currencies into yen

Foreign currency monetary receivables and payables are translated into yen based on the spot rate of exchange in the foreign exchange market on the balance sheet date, and the foreign exchange gains and losses from translation are recognized in the income statement. Assets and liabilities of overseas consolidated subsidiaries, etc., are translated into yen based on the spot rate of exchange in the foreign exchange market on the balance sheet date, while revenue and expenses are translated into yen based on the average rate of exchange for the fiscal term. The differences resulting from such translations are included in "Foreign currency translation adjustment" and "Non-controlling interests" under net assets.

(6) Accounting treatment of consumption taxes, etc.

The tax exclusion method is applied.

[Changes in accounting procedures]

(Application of accounting standard for business)

Effective beginning the fiscal year ended March 31, 2016, Nintendo has adopted the "Revised Accounting Standard for Business Combinations (ASBJ Statement No.21 of September 13, 2013; hereafter the "Business Combinations Accounting Standard")", the "Revised Accounting Standard for Consolidated Financial Statements (ASBJ Statement No.22 of September 13, 2013; hereafter the "Consolidation Accounting Standard")", the "Revised Accounting Standard for Business Divestitures (ASBJ Statement No.7 of September 13, 2013; hereafter the "Business Divestitures Accounting Standard")" and other standards. Accordingly, the accounting method was changed to record the difference arising from changes in equity in subsidiaries which Nintendo continues to control as capital surplus, and business acquisition costs as expenses for the fiscal year in which they occurred. Regarding business combinations implemented on or after April 1, 2015, the accounting method was changed to reflect adjustments to the allocation of acquisition cost under provisional accounting treatment on the consolidated financial statements of the fiscal year in which the relevant business combinations became or will become effective. In addition, the changes in the presentation of net income and the changes in the presentation from minority interests to non-controlling interests have been implemented.

The Business Combinations Accounting Standard and other standards were applied in accordance with the transitional treatments stated in Article 58-2 (4) of the Business Combinations Accounting Standard, Article 44-5 (4) of the Consolidation Accounting Standard and Article 57-4 (4) of the Business

Divestitures Accounting Standard from the beginning of the fiscal year ended March 31, 2016. There is no impact on consolidated financial statements or per share information in the fiscal year ended March 31, 2016.

[Additional Information]

(Revision of amount of deferred tax assets and deferred tax liabilities due to change in tax rates such as income tax rate)

As “Act for Partial Amendment of the Income Tax Act, etc.” (Act No. 15 of 2016) and “Act for Partial Amendment of the Council Tax Act, etc.” (Act No. 13 of 2016) were enacted by the Diet on March 29, 2016, the effective statutory tax rate used to measure deferred tax assets and liabilities was changed from 32.2% to 30.8% for temporary differences expected to be eliminated in the fiscal year beginning on April 1, 2016 and on April 1, 2017, and to 30.5% for temporary differences expected to be eliminated in the fiscal year beginning on and after April 1, 2018.

As a result, deferred tax assets after offsetting deferred tax liabilities decreased by 1,972 million yen and valuation difference on available-for-sale securities increased by 267 million yen. Income taxes-deferred increased by 2,240 million yen.

[Notes to Consolidated Balance Sheet]

1. Breakdown of inventories

Finished goods	36,300 million yen
Work in process	30 million yen
Raw materials and supplies	4,102 million yen

2. Accumulated depreciation of property, plant and equipment 67,211 million yen

[Notes to Consolidated Statement of Changes in Equity]

1. Total number of outstanding shares as of this fiscal year-end

   Common stock 141,669,000 shares

2. Dividends

   (1) Dividend amount

Resolution	Type of stock	Total dividends (million yen)	Dividend per share (yen)	Record date	Effective date
General Meeting of Shareholders on June 26, 2015	Common stock	21,306	180	March 31, 2015	June 29, 2015
Meeting of the Board of Directors on October 28, 2015	Common stock	3,603	30	September 30, 2015	December 1, 2015
Total		24,910			

   (2) Dividends whose record date is during this fiscal year, but whose effective date is after the end of this fiscal year

   The following dividend on common stock is proposed as a resolution of the General Meeting of Shareholders on June 29, 2016.

   Total dividends 14,415 million yen

   Dividend per share 120 yen

   Record date March 31, 2016

   Effective date June 30, 2016

   Dividends will be paid from retained earnings.

[Notes on Financial Instruments]

1. Status of Financial Instruments

   The Company invests in financial assets such as deposits that are highly secure.

   Customer credit risk concerning notes and accounts receivable-trade is reduced by establishing or revising the transaction limit based on the assessment of the financial position and past record of the relevant customer. The risk regarding bonds included in short-term investment securities and investment securities is negligible, since they are mainly the bonds of correspondent financial institutions and other entities with strong credit that are held to maturity. These bonds are also subject to the risk of fluctuations in exchange rates and the risk of fluctuations in market price, which are continuously monitored through regular checks of current market values and financial positions of the issuers. Stocks included in investment securities are those of companies with which the Company group has business relations. Although they are subject to the risk of fluctuations in market price, the balance thereof bears little significance.

   Notes and accounts payable-trade, as well as income taxes payable, are due within one year. Derivative

transactions consist of forward exchange contracts, non-deliverable forward foreign exchange transactions and currency option transactions, that are mainly intended to reduce the risk of fluctuations in exchange rates associated with foreign currency deposits and trade receivables. These transactions are conducted solely within the limit of the balance of foreign currency deposits made available by the Finance Department, in the case of Nintendo, and the respective department in charge of financial affairs, in the case of its consolidated subsidiaries, subject to the approval of the Director and President or the Director in charge. Nintendo and its subsidiaries do not conduct speculative transactions.

2. Current Value, etc., of Financial Instruments

The amounts posted on the consolidated balance sheet, the market values, and the differences thereof as of March 31, 2016 are as follows:

(In millions of yen)

	Consolidated balance sheet amount	Market value	Difference
Cash and deposits	570,448	570,448	-
Notes and accounts receivable-trade	38,731	38,731	-
Short-term investment securities and investment securities			
Held-to-maturity debt securities	228,008	228,022	14
Other securities	224,275	224,275	-
Total assets	1,061,464	1,061,478	14
Notes and accounts payable-trade	31,857	31,857	-
Income taxes payable	1,878	1,878	-
Total liabilities	33,736	33,736	-
Derivative transactions	(82)	(82)	-

(Notes) 1. Calculation method of the market value of financial instruments and securities & derivative transactions

Cash and deposits, Notes and accounts receivable-trade, Notes and accounts payable-trade, and Income taxes payable:

Since the settlement periods for the foregoing are short, the market values thereof are essentially equal to the book values. Therefore, the corresponding book value is used as the market value.

Short-term investment securities and investment securities:

The share price on the exchange is used as the market value in the case of stocks, and the price presented by a correspondent financial institution is used in the case of bonds.

Derivative transactions:

The receivables and payables resulting from derivative transactions are indicated in net amounts. In the case that the net total is a payable, the amount is shown in parentheses.

The price presented by the correspondent financial institution is used as the current value.

2. Unlisted stocks (consolidated balance sheet amount of 12,383 million yen) are not included in “Short-term investment securities and investment securities,” since the identification of their market values is deemed extremely difficult, due to the absence of market values and the inability to estimate future cash flows.

[Notes to Per Share Information]

Net assets per share	9,662.73 yen
Net income per share	137.40 yen

(Note) Figures presented in the consolidated financial statements are rounded down to the nearest million yen.

Non-Consolidated Statement of Changes in Equity

(April 1, 2015 - March 31, 2016)

(In millions of yen)

	Shareholders' equity								
		Capital surplus			Retained earnings				
						Other retained earnings			
	Capital stock	Legal capital surplus	Other capital surplus	Total capital surplus	Legal retained earnings	Reserve for advanced depreciation of non-current assets	General reserve	Retained earnings brought forward	Total retained earnings
Balance as of April 1, 2015	10,065	11,584	150	11,734	2,516	31	860,000	254,455	1,117,002
Changes of items during period									
Reversal of reserve for advanced depreciation of non-current assets	–	–	–	–	–	(0)	–	0	–
Dividends from surplus	–	–	–	–	–	–	–	(24,910)	(24,910)
Net income	–	–	–	–	–	–	–	4,516	4,516
Purchase of treasury shares	–	–	–	–	–	–	–	–	–
Disposal of treasury shares	–	–	1,522	1,522	–	–	–	–	–
Net changes of items other than shareholders' equity	–	–	–	–	–	–	–	–	–
Total changes of items during the period	–	–	1,522	1,522	–	(0)	–	(20,393)	(20,394)
Balance as of March 31, 2016	10,065	11,584	1,672	13,256	2,516	30	860,000	234,061	1,096,608

	Shareholders' equity		Valuation and translation adjustments		Total net assets
	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Total valuation and translation adjustments	
Balance as of April 1, 2015	(270,986)	867,816	16,378	16,378	884,195
Changes of items during period					
Reversal of reserve for advanced depreciation of non-current assets	–	–	–	–	–
Dividends from surplus	–	(24,910)	–	–	(24,910)
Net income	–	4,516	–	–	4,516
Purchase of treasury shares	(42)	(42)	–	–	(42)
Disposal of treasury shares	20,465	21,987	–	–	21,987
Net changes of items other than shareholders' equity	–	–	(4,542)	(4,542)	(4,542)
Total changes of items during period	20,422	1,551	(4,542)	(4,542)	(2,991)
Balance as of March 31, 2016	(250,563)	869,367	11,836	11,836	881,203

Notes to Non-Consolidated Financial Statements

[Notes to Significant Accounting Policies]

1. Standards and methods of valuation of assets

(1) Securities

1) Held-to-maturity debt securities Amortized cost method (by straight-line method)

2) Stocks of subsidiaries and affiliates Stated at cost using the moving-average method

3) Available-for-sale securities

- Securities with market quotations

Stated at market based on the market price, etc., on the balance sheet date

(Valuation difference is reported as a component of net assets. The cost of sales is calculated using the moving average method.)

- Securities without market quotations

Stated at cost using the moving-average method

(2) Derivatives Stated at market

(3) Inventories Mainly stated at cost using the moving-average method

(The figures shown in the balance sheet have been calculated by writing them down based on decline in profitability.)

2. Depreciation method for non-current assets

(1) Property, plant and equipment (excluding leased assets)

Declining-balance method

(Certain tools, furniture and fixtures are subject to depreciation based on their economic useful lives.)

However, the straight-line method is applied for buildings, except for those accompanying facilities, acquired on April 1, 1998 or thereafter.

Main economic useful lives are as follows:

Buildings 3-50 years

(2) Intangible assets (excluding leased assets)

Straight-line method

Computer software for internal use is amortized over the estimated internal useful life (principally five years).

(3) Leased assets

Finance leases that are not deemed to transfer the ownership of the leased assets to the lessee are depreciated by the straight-line method with no residual value, regarding the lease term as useful life.

3. Standards of accounting for reserves

(1) Allowance for doubtful accounts

Allowance for doubtful accounts is provided based on the historical write-off rate for ordinary receivables, and the estimated amount of irrecoverable debt is recorded based on recoverability of

individual cases for specified receivables such as doubtful accounts.

(2) Provision for bonuses

Provision for bonuses is provided based on the estimated bonuses to employees.

(3) Provision for retirement benefits

Provision for retirement benefits is provided based on the estimated benefit obligation and plan assets as of this fiscal year-end.

1) Method of attributing the estimated benefit obligation to periods

Upon calculating the retirement benefit obligation, the estimated benefit obligation is attributed to the period up until the fiscal year under review on a benefit formula basis.

2) Amortization method of actuarial calculation differences and past service costs

Actuarial calculation differences and past service costs are processed collectively in the accrued year.

For this fiscal year, because plan assets exceed retirement benefit obligations in the defined benefit corporate pension plan, the excess is recorded in “Other” in “Investments and other assets” as a prepaid pension cost.

4. Standards of translation of assets and liabilities denominated in foreign currencies into yen

Foreign currency monetary receivables and payables are translated into yen based on the spot rate of exchange in the foreign exchange market on the balance sheet date, and the foreign exchange gains and losses from translation are recognized in income statement.

5. Accounting treatment of consumption taxes, etc.

The tax exclusion method is applied.

[Changes in accounting procedures]

(Application of accounting standard for business)

Effective beginning the fiscal year ended March 31, 2016, Nintendo has adopted the “Revised Accounting Standard for Business Combinations (ASBJ Statement No.21 of September 13, 2013; hereafter the “Business Combinations Accounting Standard”)”, the “Revised Accounting Standard for Business Divestitures (ASBJ Statement No.7 of September 13, 2013; hereafter the “Business Divestitures Accounting Standard”)” and other standards. Accordingly, the accounting method was changed to record business acquisition costs as expenses for the fiscal year in which they occurred.

Regarding business combinations implemented on or after April 1, 2015, the accounting method was changed to reflect adjustments to the allocation of acquisition cost under provisional accounting treatment on the non-consolidated financial statements of the fiscal year in which the relevant business combinations became or will become effective.

The Business Combinations Accounting Standard and other standards were applied in accordance with the transitional treatments stated in Article 58-2 (4) of the Business Combinations Accounting Standard

and Article 57-4 (4) of the Business Divestitures Accounting Standard from the beginning of the fiscal year ended March 31, 2016.

There is no impact on non-consolidated financial statements or per share information in the fiscal year ended March 31, 2016.

[Additional Information]

(Revision of amount of deferred tax assets and deferred tax liabilities due to change in tax rate such as income tax rate)

As "Act for Partial Amendment of the Income Tax Act, etc." (Act No. 15 of 2016) and "Act for Partial Amendment of the Council Tax Act, etc." (Act No. 13 of 2016) were enacted by the Diet on March 29, 2016, the effective statutory tax rate used to measure deferred tax assets and liabilities was changed from 32.2% to 30.8% for temporary differences expected to be eliminated in the fiscal year beginning on April 1, 2016 and on April 1, 2017, and to 30.5% for temporary differences expected to be eliminated in the fiscal year beginning on and after April 1, 2018.

As a result, deferred tax assets after offsetting deferred tax liabilities decreased by 2,131 million yen and valuation difference on available-for-sale securities increased by 267 million yen. Income taxes-deferred increased by 2,399 million yen.

[Notes to Non-Consolidated Balance Sheet]

1. Breakdown of inventories

Finished goods	2,951 million yen
Work in process	21 million yen
Raw materials and supplies	2,761 million yen

2. Accumulated depreciation of property, plant and equipment 39,591 million yen

3. Guarantee liability

Guarantee of payment of real property rent

NES Merchandising, Inc.	4,289 million yen

4. Monetary receivables from and payables to affiliates

Short-term monetary asset	32,496 million yen
Long-term monetary asset	100 million yen
Short-term monetary liability	3,124 million yen

[Notes to Non-Consolidated Statement of Income]

1. Transactions with affiliates

Net sales	239,769 million yen
Other operating transactions	32,876 million yen
Transactions other than operating transactions	274 million yen

[Notes to Non-Consolidated Statement of Changes in Net Assets]

Number of treasury shares as of the fiscal year-end

Common stock 21,539,677 shares

[Notes to Tax Effect Accounting]

The main contributing factors to the deferred tax assets are research and development expenses, accounts payable-other, accrued expenses and amount of loss carried forward in tax accounting. The amount of valuation allowances deducted from the deferred tax assets was 3,938 million yen.

[Notes to Transactions with Affiliates]

Affiliates, etc. (In millions of yen)

Type	Name of company, etc.	Percentage of voting rights, etc., held (or held of the Company)	Relationship with affiliate	Transaction details	Transaction amount	Description	Fiscal year-end balance
Subsidiary	Nintendo of America Inc.	Directly holds 100%	Sales of the Company products; officer with concurrent positions	Sales of the Company products (*)	144,030	Accounts receivable-trade	16,869
Subsidiary	Nintendo of Europe GmbH	Directly holds 100%	Sales of the Company products	Sales of the Company products (*)	86,188	Accounts receivable-trade	14,220

Transaction terms and policies regarding determination of transaction terms

(*) Terms of product sales are the same as those available generally and upon consideration of the market price.

[Notes to Per Share Information]

Net assets per share 7,335.46 yen

Net income per share 37.60 yen

(Note) Figures presented in the financial statements are rounded down to the nearest million yen.