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May 17, 2024

Company name	Kamigumi Co., Ltd.
Representative	Yoshihiro Fukai, President & Representative Director (Stock code: 9364, Prime Market, Tokyo Stock Exchange)
Inquiries	Yasuhiro Kishino, Senior Corporate Officer, General Manager of Financial Headquarters (Tel. +81-78-271-5119)

Notice Concerning Change of Independent Auditor

Kamigumi Co., Ltd. (“Company”) hereby announces that it has resolved, at a meeting of the Audit & Supervisory Board held on May 17, 2024, to change its independent auditor who performs the audit certification set forth in Article 193-2, Paragraphs (1) and (2) of the Financial Instruments and Exchange Act. In a meeting held on the same date, the Company Board of Directors resolved to submit a resolution to the 85th Ordinary General Meeting of Shareholders, scheduled for June 27, 2024, concerning the appointment of an independent auditor.

1. Scheduled date of change

June 27, 2024 (scheduled date of the 85th Ordinary General Meeting of Shareholders)

2. Overview of incoming and retiring independent auditors

(1) Overview of incoming independent auditor

(i) Name	Nexus Audit Corporation
(ii) Location	3-7 Hiranomachi 2-chome, Chuo-ku, Osaka, Osaka Prefecture
(iii) Names of engagement partners	Tomoyuki Morita, Masao Okamoto
(iv) 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.

(2) Overview of retiring independent auditor

(i) Name	The Shinyo Audit Corporation
(ii) Location	4-4 Tamondori 2-chome, Chuo-ku, Kobe, Hyogo Prefecture
(iii) Names of engagement partners	Akio Kawamoto, Daisuke Matsui

3. Reasons for selecting the party stated in 2. (1) as candidate for independent auditor

The Audit & Supervisory Board has selected Nexus Audit Corporation as candidate for independent auditor because it judges that the Audit Corporation is well qualified to serve as the Company's independent auditor having structures for ensuring appropriate account audits, based on a comprehensive consideration of its quality control system, independence, expertise, auditing system, audit fee level, and other aspects.

4. Date of original appointment of the retiring independent auditor

December 20, 1984

5. Opinions on audit reports and other documents prepared by the retiring independent auditor over the last three years

None

6. Reasons for and background of deciding or leading to change

The term of office of The Shinyo Audit Corporation, the Company's independent auditor, will expire at the end of the 85th Ordinary General Meeting of Shareholders scheduled for June 27, 2024. The Company has concluded audit contracts with The Shinyo Audit Corporation since 1984 and believes the Audit Corporation has adequate structures for ensuring valid and appropriate account audits. However, the Audit Corporation has asked not to renew the audit contract upon the expiration of the current term due to the difficulty it anticipates in meeting the strengthened regulation on dependency on remunerations from a specific client company under the ethical rules of the Japanese Institute of Certified Public Accountants, which was revised in July 2022.

In response, based on considerations of the audit engagements, audit fees, and other aspects suitable for the scale and lines of the Company's businesses, the Company has chosen Nexus Audit Corporation for the reasons described under 3. above.

7. Opinions on the reasons and background provided under 6. above

(1) Opinions of the retiring independent auditor

The retiring independent auditor has informed us that it has no opinions on the matter.

(2) Opinions of the Audit & Supervisory Board

The Audit & Supervisory Board considers that the reasons and background provided under 6. above are appropriate.