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October 15, 2025

Company name: Nareru Group Inc.

Name of Representative: Ryo Kobayashi, Representative Director

(Securities Code: 9163; Tokyo Stock Exchange)

Inquiries: Yohei Goto, Director

(Telephone: +81-3-6268-9036)

Notice of Receipt of Dividends from Consolidated Subsidiaries

Nareru Group Inc. (the "Company") hereby announces that it will receive dividends of surplus from its consolidated subsidiaries. Since this is a matter which requires submission of an extraordinary report under the provisions of Article 24-5, Paragraph 4 of the Financial Instruments and Exchange Act, and Article 19, Paragraph 2, Item 12 of the Cabinet Office Ordinance on Disclosure of Corporate Affairs, the Company announces the details as follows.

1. Outline of dividends

(1) Name of subsidiary and amount of dividends

World Corporation Co., Ltd.

ATJC Co., Ltd.

1,000,000 thousand yen
100,000 thousand yen
Total
1,100,000 thousand yen

(2) Effective date: October 16, 2025

2. Impact on the financial results

In association with this event, the Company will record 1,100,000 thousand yen of dividends from subsidiaries and associates as operating revenue in the non-consolidated financial statements^(Note) for the fiscal year ending October 2025.

There is no impact on the consolidated financial results for the fiscal year ending October 2025 because the dividend is from consolidated subsidiaries.

(Note) Non-consolidated financial statements of the Company are prepared in accordance with Japanese generally accepted accounting principles (Japanese GAAP).