



October 15, 2026

Company name:	Nareru Group Inc.
Representative:	Naoki Shibata, Representative Director (Securities Code: 9163, TSE Growth Market)
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Notice of Receipt of Dividend from a Consolidated Subsidiary

Nareru Group Inc. (the “Company”) hereby announces that it will receive a dividend of surplus from its consolidated subsidiary, World Corporation Co., Ltd. This matter falls under the requirements for filing an extraordinary report pursuant to 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. Details are as follows.

1. Overview of the Dividend

- (1) Name of subsidiary: World Corporation Co., Ltd.
- (2) Amount of dividend: 1,000 million yen
- (3) Effective date: October 16, 2026

2. Impact on Financial Results

As a result of the receipt of this dividend, the Company will record 1,000 million yen of dividends from subsidiaries and associates as operating revenue in its non-consolidated financial statements (Note) for the fiscal year ending October 31, 2026.

This dividend will have no impact on the consolidated financial results for the fiscal year ending October 31, 2026, as it is paid by a consolidated subsidiary.

(Note) The Company’s non-consolidated financial statements are prepared in accordance with Japanese generally accepted accounting principles (Japanese GAAP).