Note : This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

September 5, 2025

To whom it may concern,

3-1 Ofuka-cho, Kita-ku, Osaka
I'LL INC.
Tetsuo Iwamoto, President & Representative Direct
(Code No.: 3854 TSE Prime)
Contact: Yasuhiro Toda, General Manager of
Business Administration Division & Director
Phone: +81-6-6292-1170 (main number)

Announcement on Dividends of Surplus

I'LL INC. (the "Company") hereby announces that at its Board of Directors meeting held today, it has resolved to distribute dividends of surplus with the record date of July 31, 2025, as detailed below.

The resolution will be submitted to the 35th Ordinary General Meeting of Shareholders scheduled to be held on October 24, 2025.

1. Dividend details

	Amount determined	Most recent dividend forecast (announced on March 7, 2025)	Actual results of previous fiscal year (ended July 31, 2024)
Record date	July 31, 2025	Same as left	July 31, 2024
Dividend per share	30.00 yen	27.00 yen	25.00 yen
Total dividends	750 million yen	-	625 million yen
Effective date	October 27, 2025	-	October 28, 2024
Dividend resource	Retained earnings	-	Retained earnings

2. Reasons

The Company considers the return of its profits to shareholders to be an important issue in the Company's management. The Company's basic policy is to distribute successful results by comprehensively taking into consideration internal reserves, the level of return on equity, dividend payout ratio, and other factors to maintain and increase the Company's competitiveness in the industry. The Company is committed to rewarding its shareholders for their support by striving to increase its earning power and strengthening its financial position.

In order to reward its shareholders' continued support, the Company plans to submit to the 35th Ordinary General Meeting of Shareholders a proposal for revising the year-end dividends for the current fiscal year to 30 yen per share, an increase of 3yen from the previous forecast of 27yen per share.

(Reference) A breakdown of the annual dividend

	Dividend per share		
Record date	End of 2nd quarter	End of fiscal year	Annual
Current fiscal year (ending July 31, 2025)	20.00 yen	30.00 yen	50.00 yen
Actual results of previous fiscal year (ended July 31, 2024)	16.00 yen	25.00 yen	41.00 yen