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 7, 2026

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)

Notice Regarding the Establishment of the Compensation Committee

I'LL INC. (the "Company") hereby announces that, at a meeting of the Board of Directors held today, a resolution was passed to establish a Compensation Committee as a voluntary advisory body to the Board of Directors.

1. Purpose of Establishing the Compensation Committee

The purpose of this committee is to serve as an advisory body that provides an objective perspective on the compensation and other benefits of directors (excluding directors who are members of the Audit and Supervisory Committee) and executive officers, with the aim of enhancing the transparency of the decision-making process and strengthening corporate governance.

2. Role of the Compensation Committee

In response to requests for advice from the Board of Directors, the Compensation Committee deliberates primarily on the following matters and submits recommendations to the Board of Directors.

(1) Matters concerning procedures related to the compensation, etc., of directors (excluding directors who are members of the Audit and Supervisory Committee) and executive officers
(2) Matters concerning the determination of draft individual compensation amounts for directors (excluding directors who are members of the Audit and Supervisory Committee) and executive officers
(3) Other matters regarding the compensation, etc., of directors (excluding directors who are members of the Audit and Supervisory Committee) and executive officers that the Board of Directors deems necessary

3. Composition of the Compensation Committee

The Committee shall consist of three or more directors selected by resolution of the Board of Directors, at least two of whom shall be independent outside directors.

4. Date of Establishment

October 23, 2026