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September 5, 2025

To whom it may concern,

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I'LL INC.

Tetsuo Iwamoto, President & Representative Director  
(Code No.: 3854 TSE Prime)

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### **Notice Regarding the Introduction of an Incentive Plan for Employees**

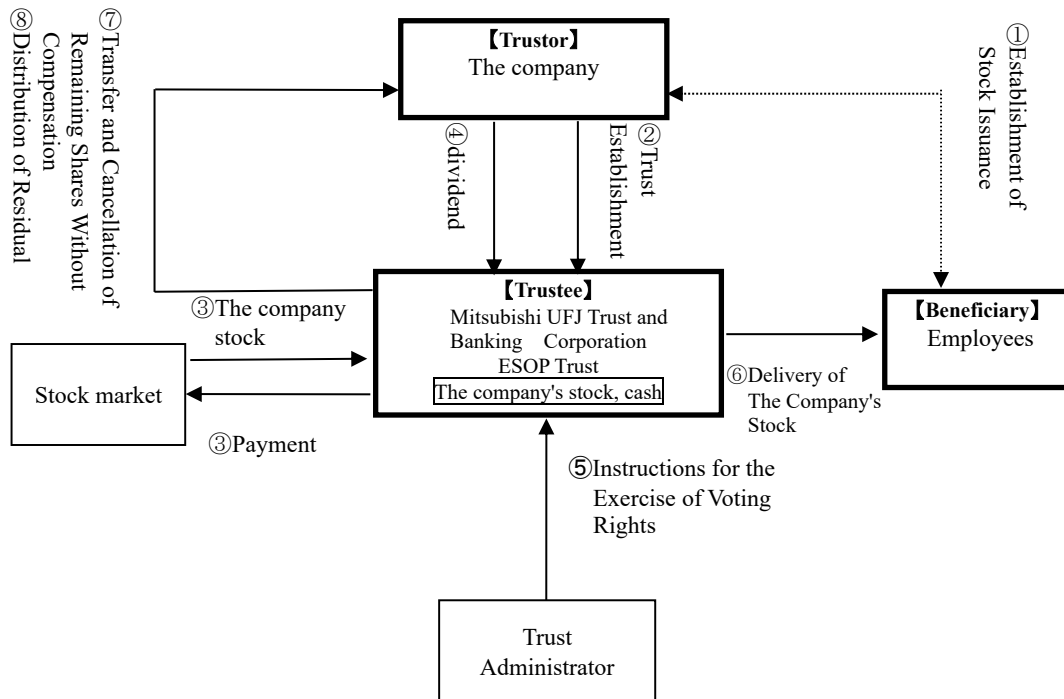
The Company hereby announces that at the Board of Directors meeting held on September 5, 2025, it resolved to introduce a new incentive plan (hereinafter referred to as “the Plan”) for its employees (hereinafter referred to as “Employees”). Details are as follows.

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

#### **1. Purpose of Introducing This System**

- (1) The Company introduces this system to enhance employees' awareness of contributing to the Company's medium- to long-term performance improvement and corporate value growth.
- (2) This program adopts a mechanism known as an Employee Stock Ownership Plan (ESOP) Trust (hereinafter referred to as the “ESOP Trust”). The ESOP Trust is an incentive plan modeled after the U.S. ESOP system, whereby shares of the Company acquired by the ESOP Trust are granted to employees who meet certain requirements.
- (3) The introduction of this system enables employees to receive economic benefits from increases in the Company's stock price. This is expected to encourage employees to perform their duties with greater awareness of stock price movements and to enhance their motivation. Furthermore, the mechanism for exercising voting rights associated with the Company shares held as trust property of the ESOP Trust reflects the intentions of the employee beneficiaries. This makes it an effective corporate value enhancement plan that promotes employee participation in management.

## 2. The Mechanism of This System



- ① The Board of Directors shall establish stock delivery regulations pertaining to this system.
- ② The Company shall establish an ESOP trust (hereinafter referred to as “the Trust”) with employees who satisfy the beneficiary requirements as beneficiaries.
- ③ The Trust shall acquire the Company's shares from the stock market using the funds entrusted in ② as the source, in accordance with the instructions of the trustee.
- ④ Distribution of surplus profits on the Company's shares held within the Trust shall be conducted in the same manner as for other shares.
- ⑤ Regarding the Company's shares held within the Trust, throughout the trust period, the Trustee shall issue instructions regarding the exercise of shareholder rights, such as the exercise of voting rights, and the Trust shall exercise its shareholder rights in accordance with these instructions.
- ⑥ During the trust period, employees of the Company who satisfy certain requirements will receive shares of the Company in accordance with the Share Delivery Regulations.
- ⑦ If residual shares remain upon expiration of the trust period, the ESOP Trust may be continued as an incentive plan similar to this system by amending the trust agreement and establishing an additional trust. If the ESOP Trust is not continued and is terminated, the residual shares will be transferred to the Company without consideration and are scheduled to be canceled by resolution of the Board of Directors.
- ⑧ Any residual dividends on the Company's shares held within the ESOP Trust at the end of the trust period will be used as share acquisition funds if the ESOP Trust continues. However, if the ESOP Trust terminates upon the expiration of the trust period, the portion exceeding the trust expense reserve is planned to be donated to an organization with no vested interest in the Company.

Note: During the trust period, if there is a possibility that the number of shares within this trust may become insufficient, or if there is a possibility that the funds within the trust property may become insufficient to pay trust fees and expenses, additional funds may be entrusted to this trust.

●For Reference: Contents of the Trust Agreement

- ① Type of Trust : Money Trust other than a Specified Sole Management Money Trust (Beneficiary Trust)
- ② Purpose of Trust : Granting incentives to employees
- ③ Settlor : The Company
- ④ Trustee : Mitsubishi UFJ Trust and Banking Corporation  
(Co-trustee: The Master Trust Bank of Japan, Ltd.)
- ⑤ Beneficiaries: Employees who satisfy the beneficiary requirements
- ⑥ Trustee Administrator: A third party with no conflict of interest with the Company (Certified Public Accountant)
- ⑦ Trust Agreement Date: September 10, 2025 (planned)
- ⑧ Trust Period: September 10, 2025 (planned) to January 31, 2031 (planned)
- ⑨ Effective Date: September 10, 2025 (planned)
- ⑩ Exercise of Voting Rights: The Trustee shall exercise voting rights for the Company's shares in accordance with the instructions of the Trustee reflecting the voting status of the prospective beneficiaries.
- ⑪ Type of Shares to be Acquired: Common shares of the Company
- ⑫ Maximum Trust Fund Amount: ¥98 million (planned) (including trust fees and expenses)
- ⑬ Share Acquisition Period: September 16, 2025 (planned) to September 30, 2025 (planned)
- ⑭ Method of Share Acquisition: Acquisition from the stock market
- ⑮ Beneficiary: The company
- ⑯ Residual Assets: The residual assets receivable by the Company as the beneficiary shall be within the scope of the trust expense reserve, which is the trust funds minus the share acquisition funds.