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.

March 6, 2026

To whom it may concern,

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

Notice Regarding Dividend Distribution (Interim Dividend) and Revision of Year-End Dividend Forecast

The Company resolved at a Board of Directors meeting held today to pay a dividend from surplus (interim dividend) with a record date of January 31, 2026, as detailed below.

Furthermore, we hereby announce that we have revised the year-end dividend forecast for the fiscal year ending July 2026, which was announced on September 5, 2025, as follows.

1. Details of Dividend Distribution (Interim Dividend)

	Amount determined	Most recent dividend forecast (announced on September 5, 2025)	Actual results of previous fiscal year (ended July 31, 2025)
Record date	January 31, 2025	Same as left	July 31, 2025
Dividend per share	32.00 yen	30.00 yen	20.00 yen
Total dividends	800 million yen	-	500 million yen
Effective date	April 10, 2026	-	April 11, 2025
Dividend resource	Retained earnings	-	Retained earnings

※The total dividend amount includes dividends for the 29,700 shares of the Company held by the "Stock Grant ESOP Trust Account" as of the record date.

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2. Details of the Revised Year-End Dividend Forecast

	Dividend per Share		
Record Date	End of Second Quarter	Year-End	Annual
Previous Forecast (Announced September 5, 2025)		30.00 yen	60.00 yen
Revised Forecast		34.00 yen	66.00 yen
Actual Results (July 2026)	32.00 yen		
Previous Period Actual (July 2025)	20.00 yen	30.00 yen	50.00 yen

3. Reason

The Company positions the distribution of surplus to shareholders as a key shareholder return initiative. Our fundamental policy is to allocate profits while comprehensively considering return on equity, dividend payout ratio, and other factors, ensuring sufficient internal reserves for future business expansion and strengthening our management structure.

As stated in the "Announcement on Revision of the Full-Year Consolidated Earnings Forecast for the Fiscal Year Ending July 2026" announced today, performance for the current period is expected to exceed the full-year consolidated earnings forecast announced on September 5, 2025. Consequently, we have revised our full-year earnings forecast and reviewed our dividend policy.To express our gratitude for the ongoing support of our shareholders, we will increase the interim dividend for the fiscal year ending July 2026 by 2.00 yen per share from the previous forecast of 30.00 yen per share to 32.00 yen per share. We will also revise the year-end dividend forecast upward by 4.00 yen per share from the previous forecast of 30.00 yen per share to 34.00 yen per share.

As a result, the annual dividend per share for the fiscal year ending July 2026 is expected to be 66.00 yen, an increase of 6.00 yen from the previous forecast of 60.00 yen.

※The above forecasts are based on information available at the time of this announcement and do not constitute a promise by the Company to achieve these figures. Actual results may differ from these forecasts due to various uncertainties, including economic conditions.