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January 14, 2026

Company Name	SHIFT Inc.
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**Notice Regarding an Absorption-Type Company Split of a Subsidiary (Airitech Inc.) and Absorption-Type Mergers Among Consolidated Subsidiaries (Surviving Company: CIMTECH Inc.)**

SHIFT Inc. ("SHIFT," headquartered in Minato-ku, Tokyo, Japan; Masaru Tange, CEO and Representative Director), which supports clients deliver software services and products that drive sales, announces that it has resolved at a Board of Directors meeting held today to conduct an organizational restructuring (hereinafter referred to as "the Organizational Restructuring") as follows:

- (1) To conduct an absorption-type company split, transferring all shares of Airitech Inc. ("Airitech," headquartered in Shibuya-ku, Tokyo, Japan; Masanori Yamasaki, President and Representative Director) held by SHIFT to Stride Digital Group Inc. ("SDG," headquartered in Meguro-ku, Tokyo, Japan; Shoji Hatakeyama, CEO and Representative Director ).
- (2) To conduct an absorption-type merger of Airitech into CIMTECH Inc. ("CIMTECH," headquartered in Chuo-ku, Tokyo, Japan; Kohei Mizushima, Representative Director).
- (3) To conduct an absorption-type merger of madere Inc. ("madere," headquartered in Ichikawa-shi, Chiba, Japan; Kenichi Tsuchiya, Representative Director) into CIMTECH.

As the Organizational Restructuring constitutes a simplified absorption-type company split and simplified absorption-type mergers among the Company's consolidated subsidiaries, certain disclosure items and details are omitted. In addition, certain information regarding items (2) and (3) is omitted due to their lack of financial materiality.

**1. Purpose of the Organizational Restructuring**

Airitech joined the SHIFT Group in April 2018 and has provided a broad range of solutions, including system performance verification and improvement, big data and AI utilization, and web application development. As announced in the "Notice Regarding an Absorption-Type Company Split of a Portion of the Business of Airitech Inc." dated October 14, 2025, the SHIFT Group has been implementing an organizational restructuring to optimize its functions, under which SHIFT will succeed a portion of Airitech's business (the Technology Consulting Business).

In order to further accelerate the growth of Airitech's core DX consulting business, SHIFT has decided to consolidate Airitech and its subsidiary, Madere, under SDG, which has a strong business foundation, and then integrate them with CIMTECH, which has a high degree of business affinity. In connection with this integration, CIMTECH plans to change its corporate name to establish a new brand identity for the newly integrated organization. Through these initiatives, the SHIFT Group will maximize synergies and further drive business expansion in this domain.

Through the integration of CIMTECH, Airitech, and Madere, the SHIFT Group will strengthen the organization into a team of engineers with diverse technical capabilities, aiming for sustainable growth in revenue and profits by (i) expanding orders through enhanced value delivery to existing customers and (ii) winning new projects by meeting a broader range of customer needs. With respect to hiring, the SHIFT Group will fully leverage the recruitment know-how it has cultivated to enhance competitiveness in the talent market and further strengthen the acquisition of high-caliber personnel. In addition, by integrating management structures to further improve project quality and promoting the codification and standardization of accumulated knowledge, the SHIFT Group will work to establish a more efficient project management framework.

Through this series of initiatives, the SHIFT Group will generate multifaceted synergies and aim to further enhance corporate value.

## 2. Summary of the Organizational Restructuring

### (a) Schedule of the Organizational Restructuring

Date of resolution of the Board of Directors (SHIFT, SDG, CIMTECH, Airitech, Madere)	January 14, 2026
Contract date	January 14, 2026
Scheduled implementation date for the absorption-type company split (effective date)	March 1, 2026 (planned)
Scheduled implementation date for the absorption-type mergers (effective date)	March 2, 2026 (planned)

### (b) Method of the Organizational Restructuring

#### Absorption-type company split

SHIFT will implement an absorption-type company split, with SHIFT as the splitting company and SDG as the successor company, in respect of all shares of Airitech held by SHIFT.

#### Absorption-type mergers

CIMTECH will implement absorption-type mergers, with CIMTECH as the surviving company and Airitech and Madere as the absorbed companies.

- (c) Details of the Allocation Related to the Organizational Restructuring  
There was no issuance of new shares or payment of consideration due to the reorganization.
- (d) Treatment Related to Stock Acquisition Rights and Bonds with Stock Acquisition Rights in Connection with the Organizational Restructuring  
Not applicable.
- (e) Increase or decrease in capital due to the absorption-type company split  
There will be no increase or decrease in the capital of SHIFT due to this absorption-type company split.
- (f) Rights and obligations to be succeeded by the successor company  
SDG shall succeed to the rights and obligations as set forth in the absorption-type company split agreement. CIMTECH Inc. shall comprehensively succeed to all contractual positions and any and all other rights and obligations related to Airitech and Madere pursuant to the absorption-type merger agreement.

### 3. Outline of the Companies Involved in the Organizational Restructuring

#### (a) Overview of the parties to the absorption-type company split

	Splitting company	Successor company
(1) Name	SHIFT Inc.	Stride Digital Group Inc.
(2) Address	Azabudai Hills Mori JP Tower, 1-3-1 Azabudai, Minato-ku, Tokyo	ORIX Meguro Building, 1-24-12 Meguro, Meguro-ku, Tokyo
(3) Job title and name of representative	Masaru Tange, CEO and Representative Director	Shoji Hatakeyama, CEO and Representative Director
(4) Business	- Software quality assurance and testing business	- Planning, management, and operation of an IT corporate group centered on the SI/NI business (Pure holding company)
(5) Common stock	¥21 million	¥68 million
(6) Established	September 7, 2005	December 25, 2000
(7) Number of shares outstanding	267,500,670	341,537
(8) Fiscal year end	August 31	August 31
(9) Major shareholders and ownership ratios	Masaru Tange 30.62%	SHIFT Inc. 100%
(10) Results of operations and financial position for the most recent fiscal year (Million yen)		
Fiscal year end	For the year ended August 31, 2025	For the year ended August 31, 2025
Net assets	34,376	4,107
Total assets	65,227	5,019
BPS (yen)	128.90	12,027.16
Net sales	83,181	698
Operating profit	11,567	598

Ordinary profit	11,098	599
Profit	9,229	392
Basic earnings per share (yen)	35.05	1,148.62
Dividends per share (yen)	-	-

(b) Overview of the parties to the absorption-type mergers

	Surviving company	Absorbed company	Absorbed company
(1) Name	CIMTECH Inc.	Airitech Inc.	madere Inc.
(2) Address	6-6-1, Ginza, Chuo-ku, Tokyo	3-22-7, Yoyogi, Shibuya-ku, Tokyo	2-16-1, Kakemama, Ichikawa-shi, Chiba
(3) Job title and name of representative	Kohei Mizushima, Representative Director	Masanori Yamasaki, CEO and Representative Director	Kenichi Tsuchiya, Representative Director
(4) Business	- IT solution system development - Website and smartphone application development - System infrastructure construction, maintenance, and operation	- System performance verification and improvement, big data and AI utilization, and web application development	- Service development - IT planning
(5) Common stock	¥10 million	¥15 million	¥5 million
(6) Established	March 14, 2001	May 1, 2017	October 17, 2006
(7) Number of shares outstanding	7	1,750	100
(8) Fiscal year end	August 31	August 31	August 31
(9) Major shareholders and ownership ratios	Stride Digital Group Inc. 100%	SHIFT Inc. 100%	Airitech Inc. 100%
(10)	Results of operations and financial position for the most recent fiscal year (Million yen)		
Fiscal year end	For the year ended August 31, 2025	For the year ended August 31, 2025	For the year ended August 31, 2025
Net assets	188	269	47
Total assets	312	443	59
BPS (yen)	26,966,012.71	154,150.14	471,807.48
Net sales	758	1,161	74
Operating profit	46	45	9
Ordinary profit	48	46	9
Profit	34	31	7
Basic earnings per share (yen)	4,984,834.14	17,734.55	75,641.85
Dividends per share (yen)	-	-	-

4. Description of Business to be Succeeded through the Absorption-Type Company Split

(a) Details of Business to be Succeeded

DX Consulting Business

(b) Business Results of the Business to be Succeeded

(Currently being adjusted)

(c) Items and Amounts of Assets and Liabilities to be Succeeded

(Currently being adjusted)

5. Status of the Company After the Organizational Restructuring

There will be no changes resulting from this restructuring to the company's name, location of the head office, title and name of the representative, business description, capital stock, or fiscal year-end.

6. Future Outlook

The impact of this alliance on the Company's consolidated financial results is expected to be immaterial. Should any material impact arise due to significant changes in business conditions, SHIFT will promptly disclose such information as soon as it becomes known.