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.

July 15, 2026

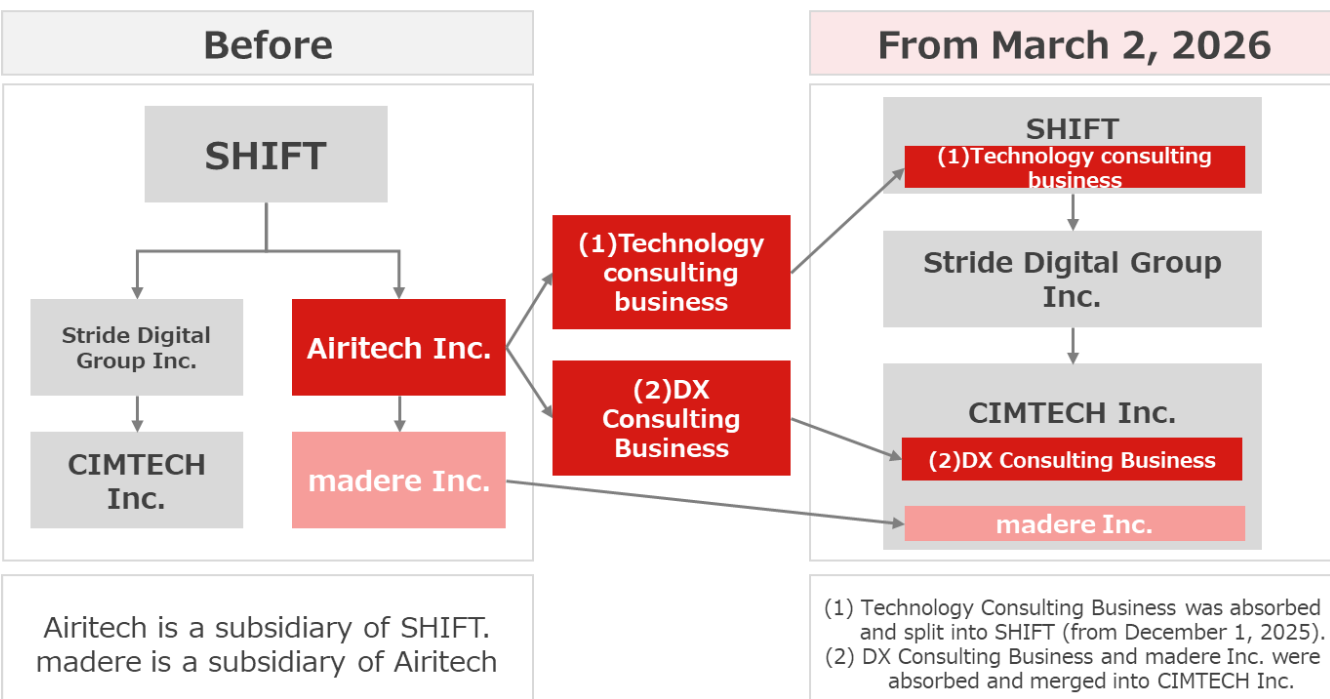
Company Name	SHIFT Inc.
Representative	Masaru Tange, CEO and Representative Director (TSE Prime Market Code: 3697)
Inquiries	Motoya Kobayashi, Director TEL: +81-3-6809-1165

(Update on Disclosed Matters) Notice Regarding the Absorption-type Split of Airitech Inc.

SHIFT Inc. ("SHIFT," headquartered in Minato-ku, Tokyo; Masaru Tange, CEO and Representative Director) hereby announces that the previously pending details regarding the absorption-type split and merger have been confirmed. These details were originally noted as "under confirmation" in the "Notice Regarding the Absorption-Type Company Split of Certain Businesses of Airitech Inc." dated October 14, 2025, and the "Notice Regarding an Absorption-Type Company Split of a Subsidiary (Airitech Inc.) and Absorption-Type Mergers Among Consolidated Subsidiaries (Surviving Company: CIMTECH Inc.)" dated January 14, 2026.

1. Regarding the Absorption-type Split

Airitech Inc. executed an absorption-type split and an absorption-type merger as follows.



2. Confirmation of Disclosed Matters (Confirmed parts are underlined in the original document.)

■ "Notice Regarding the Absorption-Type Company Split of Certain Businesses of Airitech Inc." dated October 14, 2025

(Before Confirmation)

4. Description of Business to be Succeeded through the Absorption-Type Company Split
(1) Details of Business to be Succeeded: Technology consulting business
(2) Business Results of the Business to be Succeeded: (Currently being adjusted)
(3) Items and Amounts of Assets and Liabilities to be Succeeded: (Currently being adjusted)

(After Confirmation)

4. Description of Business to be Succeeded through the Absorption-Type Company Split
(1) Details of Business to be Succeeded: Technology Consulting Business
(2) Business Results of the Business to be Succeeded:
Net Sales: 394 million yen (Fiscal Year ended August 31, 2025)
(3) Items and Amounts of Assets and Liabilities to be Succeeded:

Assets		Liabilities	
Item	Book Value	Item	Book Value
Current assets	5 million yen	Current liabilities	–
Non-current assets	–	Non-current liabilities	–
Total	5 million yen	Total	–

■ "Notice Regarding an Absorption-Type Company Split of a Subsidiary (Airitech Inc.) and Absorption-Type Mergers Among Consolidated Subsidiaries (Surviving Company: CIMTECH Inc.)" dated January 14, 2026

(Before Confirmation)

4. Description of Business to be Succeeded through the Absorption-Type Company Split
(1) Details of Business to be Succeeded: DX Consulting Business
(2) Business Results of the Business to be Succeeded: (Currently being adjusted)
(3) Items and Amounts of Assets and Liabilities to be Succeeded: (Currently being adjusted)

(After Confirmation)

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

(1) Details of Business to be Succeeded: DX Consulting Business

(2) Business Results of the Business to be Succeeded:

Net Sales: 767 million yen (Fiscal Year ended August 31, 2025)

(3) Items and Amounts of Assets and Liabilities to be Succeeded:

Assets		Liabilities	
Item	Book Value	Item	Book Value
Current assets	378 million yen	Current liabilities	116 million yen
Non-current assets	26 million yen	Non-current liabilities	–
Total	404 million yen	Total	116 million yen

3. Future Outlook

The impact of this matter 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.

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