

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.

December 16, 2025

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

(Amendment to Previously Disclosed Matters)

Notice Regarding Change in Effective Date of Absorption-Type Merger of Our Subsidiary

SHIFT Inc. ("SHIFT," headquartered in Minato-ku, Tokyo, Japan; Masaru Tange, CEO and Representative Director) announces that it has resolved today to postpone the effective date of the absorption-type merger of its wholly owned consolidated subsidiary, Roppongi Kanri No. 10 Co., Ltd. ("RK10," headquartered in Minato-ku, Tokyo, Japan; Shota Isomoto, Representative Director), which was previously disclosed in the "Notice of the Absorption-type Merger of a Subsidiary" dated November 5, 2025 ("the Organizational Restructuring").

1. Reason for the Amendment

The planned implementation date (effective date) has been changed, as the procedures required as prerequisites for the merger are expected to take longer than initially anticipated.

2. Details of the amendment

Before:

Schedule of the Organizational Restructuring

Date of resolution of the Board of Directors	November 5, 2025
Contract date	November 5, 2025
Scheduled implementation date (effective date)	<u>January 1</u> , 2026 (scheduled)

After:

Schedule of the Organizational Restructuring

Date of resolution of the Board of Directors	November 5, 2025
Contract date	November 5, 2025
Scheduled implementation date (effective date)	<u>February 1</u> , 2026 (scheduled)

3. 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.