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May 26, 2026

Company Name	SHIFT Inc.
Representative	Masaru Tange, CEO and Representative Director (TSE Prime Market Code: 3697)
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**Notice Regarding Absorption-Type Merger among the Company's Consolidated Subsidiaries**  
**(Successor Company: ALH Inc.)**

SHIFT Inc. ("SHIFT," headquartered in Minato-ku, Tokyo, Japan; Masaru Tange, CEO and Representative Director) hereby announces that its consolidated subsidiary, ALH Inc. ("ALH," headquartered in Meguro-ku, Tokyo; Shoji Hatakeyama, Representative Director), resolved at a Board of Directors meeting held today to conduct an absorption-type merger (the "Reorganization") with two companies: SPST Inc. ("SPST," headquartered in Chiyoda-ku, Tokyo; Yudai Nishida, Representative Director) and TRUST BRAIN Co., Ltd. ("TRUST BRAIN," headquartered in Chuo-ku, Kobe; Shoji Hatakeyama, Representative Director).

As the Reorganization constitutes a merger among consolidated subsidiaries of SHIFT, certain disclosure items and details have been omitted.

1. Purpose of the Reorganization

SPST engages in IT infrastructure design and related services and joined the SHIFT Group in November 2020. TRUST BRAIN, headquartered in Kobe, develops medical software and provides business and logistics solutions, and joined the SHIFT Group in July 2023.

In the Reorganization, we will consolidate two companies with specialized expertise into ALH to improve management resource efficiency. The Reorganization also forms part of the back-office sharing (consolidation) initiative disclosed today\*, and the SHIFT Group will further promote the AI transformation of back-office operations.

In addition, ALH will succeed to TRUST BRAIN's Kobe headquarter, thereby strengthening its business foundation in the Kansai region.

\* "Notice Regarding Consolidation of Back-Office Functions of 15 SHIFT Group Companies through an Absorption-Type Company Split," dated May 26, 2026.

2. Summary of the Reorganization

(a) Schedule of the Reorganization

Date of Resolution of the Board of Directors	May 26, 2026
Contract date	May 26, 2026
Scheduled Implementation Date for the Reorganization	September 1, 2026

(b) Method of the Reorganization

ALH will implement an absorption-type merger, with ALH as the surviving company and SPST and TRUST BRAIN as the absorbed companies.

(c) Details of the Allocation Related to the Reorganization

There will be no issuance of new shares or payment of consideration, as this constitutes an intra-group transaction within the SHIFT Group.

(d) Treatment Related to Share Option and Bonds with Share Option in Connection with the Reorganization

Not applicable.

### 3. Outline of the Companies Involved in the Reorganization

	Successor Company	Absorbed Company	Absorbed Company
(1) Name	ALH Inc.	SPST Inc.	TRUST BRAIN Co., Ltd.
(2) Address	1-24-12 Meguro, Meguro-ku, Tokyo	78-3 Kanda Sakumagashi, Chiyoda-ku, Tokyo	1-7-4 Higashi Kawasakicho, Chuo-ku, Kobe, Hyogo
(3) Job title and name of representative	Shoji Hatakeyama, Representative Director	Yudai Nishida, Representative Director	Shoji Hatakeyama, Representative Director
(4) Business	IT Solution Business	- Design, construction, operation, and maintenance of IT infrastructure (within ISMS certification scope) - Sales and maintenance of PCs, servers, and network equipment (within ISMS certification scope) - System engineer staffing services (within ISMS certification scope) - Temporary staffing services	- Medical software development - Business solution services - Logistics solution services
(5) Share capital	¥11 million	¥10 million	¥10 million
(6) Established	January 20, 2014	January 7, 2008	May 19, 1993
(7) Number of shares outstanding	200	1,000	200
(8) Fiscal year end	August 31	August 31	August 31
(9) Major shareholders and ownership ratios	Stride Digital Group Inc. 100%	Stride Digital Group Inc. 100%	Stride Digital Group Inc. 100%

Note: Stride Digital Group Inc. is a consolidated subsidiary in which SHIFT holds a 100% ownership interest.

### 4. Status of the Company After the Reorganization

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

## 5. Future Outlook

The impact of the Reorganization 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.

Contact

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