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October 14, 2025

Company Name SHIFT Inc.
Representative Masaru Tange, CEO and Representative Director
(TSE Prime Market Code: 3697)
Inquiries Motoya Kobayashi, Director
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Notice Regarding Change of Certified Public Accountant

SHIFT Inc. hereby announces that at the Audit & Supervisory Committee meeting held on October 14, 2025, it resolved the content of the proposal to be submitted to the shareholders' meeting regarding the change of the certified public accountant, etc., who will perform the audit certification as described in Article 193-2 (1) and (2) of the Financial Instruments and Exchange Act. This matter is scheduled to be submitted to the 20th Ordinary General Meeting of Shareholders, which is planned to be held on November 25, 2025, following a resolution by the Board of Directors.

1. Scheduled Date of Change

November 25, 2025 (the date of the 20th Ordinary General Meeting of Shareholders held)

2. Overview of the Incoming and the Outgoing Certified Public Accountant

(1) Overview of the Incoming Certified Public Accountant

① Name	Deloitte Touche Tohmatsu LLC
② Address	Marunouchi Nijubashi Building, 3-2-3 Marunouchi, Chiyoda-ku, Tokyo
③ Names of engagement partners	Takafumi Shimodaira Yuichi Asai
④ Status of registration in the registration system for auditors of listed companies under the Certified Public Accountants Act	Registered

(2) Overview of the Outgoing Certified Public Accountant

① Name	Ernst & Young ShinNihon LLC
② Address	Tokyo Midtown Hibiya, Hibiya Mitsui Tower, 1-1-2 Yurakucho, Chiyoda-ku, Tokyo
③ Names of engagement partners	Hiroki Suzuki Tomoaki Minamiyama Kenji Kinoshita

3. Reason for Selection of the Party in 2(1) as a Candidate for Certified Public Accountant

The reason why the Audit & Supervisory Committee made Deloitte Touche Tohmatsu LLC a candidate for accounting auditor was that we could expect to conduct audits from a new perspective. In addition, the Audit & Supervisory Committee considered the expertise, independence, quality control system, audit fees, etc. of Deloitte Touche Tohmatsu LLC and considered it comprehensively based on the Group's business environment, etc. and determined that we were qualified to serve as our accounting auditor.

4. Date of Appointment of the Outgoing Certified Public Accountant

November 27, 2018

5. Existence of Comments from Resigning Accountant on Accountant Reports Made Over the Past Three Years

Not applicable.

6. Reasons and Background Leading to the Decision to Change or the Change

Our independent auditor, Ernst & Young ShinNihon LLC, will expire at the conclusion of the 20th Ordinary General Meeting of Shareholders to be held on November 25, 2025. With regard to the current independent auditors, we believe that we have sufficient systems to ensure that accounting audits are conducted appropriately and properly. However, we have comprehensively examined the system to further strengthen governance through audits from a new perspective in line with the 7 years of continuous involvement, the rapid expansion of the scale of our group's business, and other factors. As a result, we have determined that Deloitte Touche Tohmatsu LLC is qualified as a candidate for the reasons stated above in 3.

7. Opinions on the Reasons and Background Stated in 6

(1) Opinion of the Outgoing Certified Public Accountant

The company received a statement that there are no opinions in this regard.

(2) Opinion of the Audit & Supervisory Board

The Audit & Supervisory Board considers the change in the Company’s certified public accountant or auditing firm to Deloitte Touche Tohmatsu LLC.