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(Amendment to Previously Disclosed Matters)
Notice Regarding Change in Reportable Segments

SHIFT Inc. ("SHIFT," headquartered in Minato-ku, Tokyo; Masaru Tange, CEO and Representative Director) hereby announces that its Board of Directors resolved today to partially change the name of a reportable segment announced in the "Notice Regarding Change in Reportable Segments" dated August 25, 2026. The details are as follows.

1. Reason for the Change

SHIFT is revising the name of the relevant reportable segment from "Fund" to "Investment Platform" in order to accurately express its business content. There is no change to the content or classification of the relevant reportable segment.

2. Details of the Change (changes are underlined)

(Before the Change)

■ New Reportable Segments (from FY08/26 Q4)

Reportable Segments, etc.	Description
Consulting	Consulting services related to strategy, business improvement, DX, etc.
Development	Services such as system development and implementation of packaged software
Testing	Services related to software quality assurance
BPaaS	Services such as customer success, help desk, and various back-office support operations
<u>Fund</u>	<u>SGC No. 1 Investment Limited Partnership (Fund) and group companies invested in by the fund</u>
Other	Services not classified under the categories listed above

(Reference) Correlation Chart of New and Previous Segments

		Previous Reportable Segments		
		Software Testing Related Services	Software Development Related Services	Other Proximate Services
New Reportable Segments, etc.	Consulting	○	○	
	Development	○	○	
	Testing	○		○
	BPaaS	○		
	<u>Fund</u>		○	○
	Other	○		○

(After the Change)

■ New Reportable Segments (from FY08/26 Q4)

Reportable Segments, etc.	Description
Consulting	Consulting services related to strategy, business improvement, DX, etc.
Development	Services such as system development and implementation of packaged software
Testing	Services related to software quality assurance
BPaaS	Services such as customer success, help desk, and various back-office support operations
<u>Investment Platform</u>	<u>Investment activities utilizing external capital and growth support for group companies invested in by these funds</u>
Other	Services not classified under the categories listed above

(Reference) Correlation Chart of New and Previous Segments

		Previous Reportable Segments		
		Software Testing Related Services	Software Development Related Services	Other Proximate Services
New Reportable Segments, etc.	Consulting	○	○	
	Development	○	○	
	Testing	○		○
	BPaaS	○		
	<u>Investment Platform</u>		○	○
	Other	○		○

3. Reference Information on the New Reportable Segments, etc.

To help readers understand the new reportable segments, etc., the following shows, for reference, the reclassification of Net Sales from the previous reportable segments and the relationship with the main group companies.

- **Reclassification of Net Sales**

FY08/25

(Unit: million yen)

Previous Segments / New Segments	Software Testing Related Services	Software Development Related Services	Other Proximate Services	Total by New Segments
Consulting	11,950	2,604	—	14,554
Development	10,966	34,513	—	45,480
Testing	56,922	—	532	57,455
BPaaS	3,399	—	19	3,418
Investment Platform	—	—	—	—
Other	—	—	8,850	8,850
Reclassification Adjustment	198	—	(137)	60
Total by Previous Segments	83,437	37,118	9,264	129,819

FY08/26

Previous Segments / New Segments	Software Testing Related Services	Software Development Related Services	Other Proximate Services	Total by New Segments
Consulting	15,961	2,930	—	18,892
Development	15,956	46,236	—	62,193
Testing	63,405	—	725	64,130
BPaaS	4,764	—	60	4,825
Investment Platform	—	638	—	638
Other	—	—	10,806	10,806
Reclassification Adjustment	(5)	—	119	113
Total by Previous Segments	100,082	49,805	11,712	161,600

Note 1: Sales to external customers have been reclassified based on the new and previous reportable segment classifications.

Note 2: The adjustment mainly represents adjustments arising from differences in revenue recognition methods and has not been allocated to the new reportable segments.

• **Relationship between the New Reportable Segments, etc. and the Main Group Companies (FY08/26 Q4)**

New Reportable Segments, etc.	Main Group Companies
Consulting	SHIFT*, Japan Aerospace & Defense Consulting, MethodoLogic, Analytics Japan
Development	SHIFT*, SHIFT ASIA, Stride Digital Group, ALH, ICCOM, SPST, CRAFT MILES, TRUST BRAIN, Kronos, SystemI, HOPES, DeMiA, CREIT SOLUTIONS, HumanSystem, Manage Business, SHIFT AXIS, Nisseicom
Testing	SHIFT*, SHIFT SECURITY, KRAF, MAS Lab, SHIFT USA, SHIFT Arabia, DICO
BPaaS	SHIFT*, SHIFT PLUS
Investment Platform	SGC 1 Investment Limited Partnership, SHIFT STEP Holdings, STEP
Other	SHIFT*, SHIFT GLOBAL, Decem, Nadia, xbs, SNC, CLUTCH, VISH, SHIFT Growth Capital, Build Plus, Infinic, ClubNets

*Reportable segments, etc. are classified based on the services provided, not by company, and the same company may be included in multiple categories. Therefore, SHIFT is listed in each of the Consulting, Development, Testing, BPaaS, and Other categories.

For the results based on the revised reportable segments, please refer to the "Consolidated Financial Results for the Year Ended August 31, 2026 [Japanese GAAP]" announced today.

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For inquiries regarding this release

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