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March 27, 2026

Company Name	SHIFT Inc.
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### **Notice Concerning Borrowing of Funds**

SHIFT Inc. (“SHIFT”) hereby announces that it has decided to borrow funds as outlined below.

#### 1. Purpose of the Borrowing

SHIFT has decided to borrow a total amount of ¥17,700 million to finance the acquisition of Nisseicom, Limited (“Nisseicom”).

The acquisition of Nisseicom was announced on January 14, 2026, in the “Announcement Regarding the Acquisition of Nisseicom, Limited (and Its Conversion into a Consolidated Subsidiary) Through a Subsidiary (SHIFT Growth Capital Inc.)”

#### 2. Overview of the Borrowing

(1) Lender	Mizuho Bank, Ltd.
(2) Amount	¥17,700 million
(3) Drawdown Date	March 31, 2026
(4) Term (Maturity Date)	March 31, 2027
(5) Interest Rate	Japanese yen TIBOR + spread
(6) Repayment Method	Lump-sum repayment on due date
(7) Collateral	Unsecured

#### 3. Future Outlook

The impact of this borrowing 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.