February 16,2026

To whom it may concern:

Company name: Management Solutions Co., Ltd.
Representative name: Akira Kaneko, President and CEO
(Securities Code: 7033, TSE Prime)
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Notice Concerning Dividends of Surplus

Management Solutions Co., Ltd. (“the Company”) hereby announces that at a meeting held today, the Board of Directors resolved to pay a dividend of surplus with a record date of December 31, 2025 as follows.

1. Dividends of surplus

	Amount	Most recent dividend forecast (announced November 14, 2025)	Actual for previous fiscal year (FY2024)
Record date	December 31, 2025	Same as left	December 31, 2024
Dividend per share	32.00 yen	Same as left	30.00 yen
Total dividends	503,107,136 yen	—	488,892,990 yen
Effective date	2026年３月13日	—	2025年３月14日
Source of funding for dividends	Retained earnings	—	Retained earnings

2. Dividend Policy

The Company recognizes that returning profits to its shareholders through the enhancement of corporate value is one of its most important management priorities. Over the medium term, we aim to achieve a dividend payout ratio of 50%.

Based on this policy, for the fiscal year ended December 31, 2025, the Company has decided to pay a dividend of 32.00 yen per share (resulting in a consolidated dividend payout ratio of 28.6%).