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To whom it may concern:

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Notice Regarding Start of Consideration for Transition to a Holding Company Structure

Management Solutions Co., Ltd. (the "Company") hereby announces that its Board of Directors, at a meeting held today, resolved to start considering a transition to a holding company structure, targeting the fiscal year 2027 (planned).

1. Background and Purpose of Consideration

The Company Group has achieved growth through active business expansion and the establishment and acquisition of subsidiaries, centered on its core business of Project Management execution support services. Currently, the Company Group consists of two major business divisions within the Company and three subsidiaries. To further maximize corporate value in the future, the Company has determined that it is essential to clearly separate the management strategy formulation function for the entire Group from the execution functions of each business.

Through this transition, the Company aims to achieve the following objectives:

i. Acceleration of Decision-Making and Clarification of Responsibility

By establishing each business as an independent legal entity, the Company will enable flexible decision-making in response to changes in the market environment and clarify the profit and loss responsibility of each business.

ii. Optimization of Management Resource Allocation

By having the holding company specialize in the Group's overall capital policy and M&A strategy, the Company will optimize the allocation of resources for future growth investments.

iii. Development of Next-Generation Management Talent

By separating business companies, the Company will develop leaders capable of management from an early stage and strengthen the governance structure of the entire Group.

2. Scheduled Timing and Method

The Company will proceed with consideration for the transition to a holding company structure around the fiscal year 2027, provided that the necessary procedures, such as approval at the General Meeting of Shareholders and the Board of Directors, are obtained. Regarding the specific schedule, method, and organizational structure after

the transition, the Company will form a cross-functional project team (consisting of Corporate Planning, Corporate, and Business divisions) to deepen deliberations. The Company will promptly announce any matters that require disclosure as soon as they are finalized.

3. Future Outlook

This announcement concerns the commencement of consideration, and no definitive decision has been made at this time. Even if the transition is executed, it will be an internal reorganization of the Company Group, and the impact on consolidated financial results is expected to be immaterial. The Company will promote this initiative as a measure to enhance corporate value over the medium to long term.