November 16, 2026

To whom it may concern,

Company:	Management Solutions Co., Ltd.
Representative:	Shinya Takahashi, Chairman and President
	(Code No.: 7033, Prime Market of the Tokyo Stock Exchange)
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Notice Regarding Postponement of Company Split (Simplified Absorption-type Company Split)

Management Solutions Co., Ltd. (the "Company") hereby announces that, while it had been proceeding with preparations for the succession of the PROEVER business with the effective date of the absorption-type company split scheduled for January 1, 2027, as disclosed in the "Notice Regarding the Establishment of a Subsidiary and Commencement of Preparations for a Company Split (Simplified Absorption-type Company Split)" dated August 14, 2026, it has resolved at the Board of Directors meeting held today to postpone the succession of the PROEVER business through the absorption-type company split, as detailed below.

1. Reason for Postponement of the Absorption-type Company Split

   As a result of comprehensively considering changes in the external environment surrounding the relevant business, such as the rapid spread of AI and the recent increase in security threats, the Company has determined that further consideration regarding this company split is necessary to maximize the consolidated profit of the Group, and has therefore decided to postpone its implementation.

2. Future Actions

   The Company will promptly disclose the specific schedule for the absorption-type company split as soon as it is determined.

3. Future Outlook

   The impact of the postponement of this absorption-type company split on the Company's consolidated financial results is expected to be minimal.

End