August 14, 2026

To Whom It May Concern:

Company name:	Management Solutions Co., Ltd.
Representative name:	Shinya Takahashi, Chairman and President
Contact:	Kunimasa Tamai, Chief Financial Officer (TEL) +81-3-5413-8808

Notice Concerning Commencement of Preparations for Establishment of a Subsidiary and Company Split (Simplified Absorption-Type Company Split)

The Company hereby announces that its Board of Directors resolved today to commence preparations for the establishment of a 100% owned subsidiary (hereinafter referred to as the "Split Preparation Company") and the implementation of a company split (hereinafter referred to as the "Company Split") to transfer the Company's PROEVER business to the Split Preparation Company.

1. Purpose

PROEVER is a project management tool that supports corporate strategy execution capabilities through its data x AI platform, and serves as a core product under the Company's new Medium-Term Management Plan, "Beyond1000." Through its data x AI platform, it provides value as a globally usable platform. To drive further business growth, the Company has decided to spin off the business for the following purposes:

(1) Organizational Management Suited to the Business Model

PROEVER is a subscription-based software business, which significantly differs from the contract-based consulting business in terms of business model, Key Performance Indicators (KPIs), and investment recovery structure. The spin-off will enable decision-making, organizational structure, and system designs tailored to these business characteristics.

(2) Acceleration of Adoption and Expansion

As of the end of July 2026, PROEVER has established a solid track record in the project management field, with adoption by approximately 30 domestic companies and over 2,000 licenses. Going forward, the Company aims to accelerate growth and deliver value not only domestically but worldwide.

(3) Building a Tech Organization and Talent Acquisition

The spin-off will create an environment capable of attracting highly specialized technical talent to lead advanced engineering and product development, thereby optimizing specialized functions such as R&D, operations, and security.

2. Overview of the Split Preparation Company to be Established

(1) Company Name	PROEVER Co., Ltd.
(2) Location	9-7-1 Akasaka, Minato-ku, Tokyo (Planned)
(3) Representative	Hidenori Wakabayashi, Representative Director (Planned)
(4) Business Description	Provision of project management software
(5) Share Capital	¥1,000,000-
(6) Date of Incorporation	September 1, 2026 (Planned)
(7) Number of Issued Shares	100 shares
(8) Shareholding Ratio	Management Solutions co., ltd. 100%
(9) Fiscal Year-End	December

3. Summary of the Company Split

(1) Schedule

Board of Directors resolution on incorporation of Split Preparation Company	August 14, 2026
Incorporation of Split Preparation Company	September 1, 2026 (Planned)
Board of Directors resolution on absorption-type company split	November 16, 2026 (Planned)
Execution of absorption-type company split agreement	November 16, 2026 (Planned)
Effective date of company split	January 1, 2027 (Planned)

(2) Method of Company Split

The Company Split is planned to be conducted as an absorption-type company split.

The Company plans to establish a 100% owned subsidiary in advance as the Split Preparation Company, with Management Solutions co., ltd. as the splitting company and the Split Preparation Company as the successor company. Furthermore, as this Company Split meets the requirements of a simplified absorption-type company split pursuant to Article 784, Paragraph 2 of the Companies Act, it is expected to be conducted without approval by a General Meeting of Shareholders. Details will be determined and announced once finalized.

4. Future Outlook / Impact on Financial Results

As this Company Split involves the Company and its wholly-owned subsidiary, the impact on consolidated financial results at the time of implementation is expected to be immaterial.

End