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MS GROUP HOLDINGS LIMITED
萬成集團股份有限公司

(incorporated in the Cayman Islands with limited liability)

(Stock Code: 1451)

DECLARATION AND PAYMENT OF A SPECIAL DIVIDEND AND CLOSURE OF REGISTER OF MEMBERS

Reference is made to the announcement of MS Group Holdings Limited (the "**Company**" and, together with its subsidiaries, the "**Group**") dated 21 November 2025 in relation to the date of the resolution of the board (the "**Board**") of directors (the "**Director(s)**") of the Company regarding the proposed declaration and payment of a special dividend.

DECLARATION AND PAYMENT OF SPECIAL DIVIDEND

The Board is pleased to announce that, by way of resolution of the Board passed on 3 December 2025, the Board has declared a special dividend (the "**Special Dividend**") of HK$0.15 per ordinary share of nominal value of HK$0.1 each in the issued share capital of the Company (the "**Share(s)**") to the shareholders of the Company (the "**Shareholders**"). The Special Dividend will be paid on or before Friday, 16 January 2026 to the Shareholders whose names appear on the register of members of the Company at the close of business on Tuesday, 23 December 2025 (the "**Record Date**"). The Special Dividend will be paid in Hong Kong dollars.

After taking into account a number of factors, including the cash flow of the Company, rewarding the Shareholders for their continued support and care during challenging economic environment, and enhancing investors' confidence in the Company, the Board considers that it is appropriate to declare and pay the Special Dividend out of the retained earnings of the Company pursuant to the articles of association of the Company and in accordance with the laws of the Cayman Islands. The Board believes that such arrangement is in the interests of the Company and its Shareholders as a whole.

As at the date of this announcement, the issued share capital of the Company comprises 202,200,000 Shares. On the basis that no further Shares are issued or repurchased after the date of this announcement and up to the Record Date, the Special Dividend will amount to HK$30.33 million in aggregate.

The Board believes that the payment of the Special Dividend will not have any material adverse effect on the underlying assets, business, operations, cash flow or financial position of the Group and does not involve any reduction in the authorised or issued share capital of the Company or reduction in the nominal value of the Shares or result in any change in the trading arrangements in respect of the Shares. The Directors are also satisfied that the Company will be able to pay its debts as they fall due in the ordinary course of business immediately after the date on which the Special Dividend is paid.

Shareholders should seek professional advice with their own tax advisers regarding the possible tax implications of the payment of the Special Dividend. The Board is not aware of any Shareholders who have waived or agreed to waive any dividends.

CLOSURE OF REGISTER OF MEMBERS

The Record Date for determining entitlement of the Shareholders to the Special Dividend is Tuesday, 23 December 2025. The register of members of the Company will be closed from Thursday, 18 December 2025 to Tuesday, 23 December 2025 (both days inclusive), during which period no transfer of Shares will be registered.

In order to be eligible for the Special Dividend, all duly completed share transfer documents accompanied by the relevant share certificates must be lodged with the Company's branch share registrar and transfer office in Hong Kong, Tricor Investor Services Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong for registration no later than 4:30 p.m. on Wednesday, 17 December 2025.

By order of the Board
MS Group Holdings Limited
Chau Ching
Chairman and Executive Director

Hong Kong, 3 December 2025

As at the date of this announcement, the executive Directors are Mr. Chau Ching, Mr. Chung Kwok Keung Peter, Mr. Chung Leonard Shing Chun, Mr. Chau Wai and Ms. Lo Siu Fun Helena; and the independent non- executive Directors are Mr. Yu Hon To David, Mr. Seto John Gin Chung and Mr. Asvaintra Bhanusak.