

Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

May 15, 2026

Summary of Consolidated Financial Results for the Three Months Ended March 31, 2026 [Japanese GAAP]

Company name: Next Generation Technology Group Inc.

Listing: Tokyo Stock Exchange

Securities code: 319A

URL: <https://ngt-g.com/>

Representative: Eiichi Arai

Inquiries: Koyo Ejiri

Telephone: +81-50-5538-8495

Scheduled date to commence dividend payments: -

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: Yes

CEO

Head of Administration

(Yen amounts are rounded to the nearest million, unless otherwise noted.)

1. Consolidated financial results for the three months ended March 31, 2026 (from January 1, 2026 to March 31, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Adjusted EBITDA		Ordinary profit		Profit attributable to owners of parent		Adjusted Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended March 31, 2026	6,275	136.0	906	212.7	1,396	216.7	887	255.3	1,081	491.3	864	335.7
March 31, 2025	2,659	3.7	290	(27.1)	441	(22.0)	250	(40.7)	183	(52.1)	198	(37.7)

Note: Comprehensive income For the three months ended March 31, 2026: ¥ 1,037 million [493.5%]
For the three months ended March 31, 2025: ¥ 175 million [(57.8)%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
March 31, 2026	122.25	-
March 31, 2025	21.77	-

(Note 1) Adjusted EBITDA=Operating profit+ depreciation and amortization + amortization of goodwill + acquisition related costs + Share-based payment related costs

(Note 2) Adjusted Profit = Profit attributable to owners of parent + amortization of goodwill - gain from negative goodwill + goodwill impairment loss + acquisition related costs + Share-based payment related costs

(Note 3) Diluted earnings per share is not presented because there are no dilutive potential shares.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
March 31, 2026	34,760	10,247	29.2	1,147.01
December 31, 2025	30,826	9,211	29.6	1,029.91

Reference: Equity

As of March 31, 2026: ¥ 10,146 million

As of December 31, 2025: ¥ 9,111 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended December 31, 2025	-	0.00	-	0.00	0.00
Fiscal year ending December 31, 2026	-				
Fiscal year ending December 31, 2026 (Forecast)		0.00	-	0.00	0.00

Note: Revisions to the forecast of cash dividends most recently announced: None

Note: Breakdown of the first quarter dividend for the fiscal year ending December 31, 2026 :

Commemorative dividend	- yen
Special dividend	- yen

3. Consolidated financial result forecasts for the fiscal year ending December 31, 2026 (from January 1, 2026 to December 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Adjusted EBITDA		Adjusted Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%
Full year	23,000	53.7	4,000	38.0	2,000	32.1

Note: Revisions to the financial result forecast most recently announced: None

* Notes

(1) Significant changes in the scope of consolidation during the period: Yes

Newly included:	2	companies(Horikoshi-Seiki Co., Ltd.,OSAKI ELECTRIC CLUTCH AND BRAKE Co., Ltd.)
Excluded:	-	companies()

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement

- (i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
- (ii) Changes in accounting policies due to other reasons: None
- (iii) Changes in accounting estimates: None
- (iv) Restatement: None

(4) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of March 31, 2026	8,845,978 shares
As of December 31, 2025	8,845,978 shares

(ii) Number of treasury shares at the end of the period

As of March 31, 2026	87 shares
As of December 31, 2025	16 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Three months ended March 31, 2026	8,845,951 shares
Three months ended March 31, 2025	8,399,671 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* Proper use of earnings forecasts, and other special matters

The earnings forecasts and other forward-looking statements herein are based on information currently available to the Company and certain assumptions deemed reasonable as of the date of publication of this document, and the Company makes no guarantees as to their achievement. Additionally, actual results may differ from these forecasts due to a wide range of factors.

Quarterly Consolidated Financial Statements and Primary Notes
Quarterly Consolidated Balance Sheet

(Millions of yen)

	As of December 31, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and deposits	9,566	10,374
Notes receivable - trade	19	25
Accounts receivable - trade	2,926	3,171
Electronically recorded monetary claims - operating	586	220
Merchandise and finished goods	1,154	1,633
Work in process	970	1,335
Raw materials and supplies	1,226	1,261
Other	505	428
Allowance for doubtful accounts	(10)	(9)
Total current assets	16,941	18,436
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	2,193	2,217
Machinery, equipment and vehicles, net	2,520	2,580
Land	3,224	3,769
Leased assets, net	278	269
Other, net	183	163
Total property, plant and equipment	8,399	8,999
Intangible assets		
Goodwill	3,008	4,519
Other	77	81
Total intangible assets	3,085	4,600
Investments and other assets		
Investment securities	720	998
Deferred tax assets	606	858
Other	1,074	869
Total investments and other assets	2,401	2,725
Total non-current assets	13,885	16,324
Total assets	30,826	34,760

(Millions of yen)

	As of December 31, 2025	As of March 31, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	1,023	1,239
Electronically recorded obligations - operating	556	439
Short-term borrowings	3,406	3,645
Current portion of bonds payable	15	15
Current portion of long-term borrowings	2,164	2,469
Lease liabilities	49	48
Provision for bonuses	67	375
Income taxes payable	494	618
Contract liabilities	86	41
Other	1,452	1,102
Total current liabilities	9,312	9,992
Non-current liabilities		
Bonds payable	26	20
Long-term borrowings	10,307	11,669
Lease liabilities	261	250
Deferred tax liabilities	199	213
Retirement benefit liability	518	552
Provision for retirement benefits for directors (and other officers)	755	1,582
Other	237	235
Total non-current liabilities	12,303	14,521
Total liabilities	21,615	24,513
Net assets		
Shareholders' equity		
Share capital	10	10
Capital surplus	2,004	2,004
Retained earnings	6,667	7,749
Treasury shares	(0)	(1)
Total shareholders' equity	8,681	9,762
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	79	4
Foreign currency translation adjustment	350	380
Total accumulated other comprehensive income	429	384
Share acquisition rights	-	1
Non-controlling interests	100	100
Total net assets	9,211	10,247
Total liabilities and net assets	30,826	34,760

Quarterly Consolidated Statements of Income and Comprehensive Income
Quarterly Consolidated Statement of Income
For the Three-Month Period

(Millions of yen)

	For the three months ended March 31, 2025	For the three months ended March 31, 2026
Net sales	2,659	6,275
Cost of sales	1,973	4,347
Gross profit	687	1,928
Selling, general and administrative expenses	397	1,023
Operating profit	290	906
Non-operating income		
Interest income	2	9
Gain on investments in investment partnerships	32	58
Penalty income	-	35
Other	9	18
Total non-operating income	42	120
Non-operating expenses		
Interest expenses	20	53
Foreign exchange losses	36	25
Commission expenses	-	33
Listing expenses	23	-
Other	4	28
Total non-operating expenses	82	139
Ordinary profit	250	887
Extraordinary income		
Gain on sale of investment securities	1	180
Gain on bargain purchase	-	450
Other	7	6
Total extraordinary income	8	636
Extraordinary losses		
Loss on retirement of non-current assets	0	15
Other	-	0
Total extraordinary losses	0	15
Profit before income taxes	257	1,508
Income taxes - current	133	453
Income taxes - deferred	(58)	(27)
Total income taxes	75	426
Profit	183	1,081
Profit attributable to non-controlling interests	-	-
Profit attributable to owners of parent	183	1,081

Quarterly Consolidated Statement of Comprehensive Income
For the Three-Month Period

(Millions of yen)

	For the three months ended March 31, 2025	For the three months ended March 31, 2026
Profit	183	1,081
Other comprehensive income		
Valuation difference on available-for-sale securities	9	(75)
Foreign currency translation adjustment	(17)	30
Total other comprehensive income	(8)	(45)
Comprehensive income	175	1,037
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	175	1,037
Comprehensive income attributable to non-controlling interests	-	-