August 14, 2026

Summary of Consolidated Financial Results for the Six Months Ended June 30, 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 CEO
Inquiries: Koyo Ejiri Head of Administration
https://ngt-g.com/ir-contact/
Scheduled date to file semi-annual securities report: August 14, 2026
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes

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

1. Consolidated financial results for the six months ended June 30, 2026 (from January 1, 2026 to June 30, 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	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	13,486	140.0	2,140	317.5	2,992	191.4	2,086	299.8	1,573	444.9	1,448	183.7
June 30, 2025	5,619	4.6	512	(34.3)	1,026	(6.8)	522	(35.7)	289	(55.0)	510	(14.4)

Note: Comprehensive income For the six months ended June 30, 2026: ¥ 1,639 million [456.7%]
For the six months ended June 30, 2025: ¥ 294 million [(56.1) %]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
June 30, 2026	177.81	177.80
June 30, 2025	33.47	-

(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

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	35,969	10,855	29.9
December 31, 2025	30,826	9,211	29.6

Reference: Equity
As of June 30, 2026: ¥ 10,749 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	-	0.00			
Fiscal year ending December 31, 2026 (Forecast)			-	0.00	0.00

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

Note: Breakdown of the second 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 semi-annual 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 June 30, 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 June 30, 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)

Six months ended June 30, 2026	8,845,921 shares
Six months ended June 30, 2025	8,624,058 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* 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.

Semi-annual Consolidated Financial Statements and Primary Notes

Semi-annual Consolidated Balance Sheet

(Millions of yen)

	As of December 31, 2025	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	9,566	11,222
Notes receivable - trade	19	22
Accounts receivable - trade	2,926	3,697
Electronically recorded monetary claims - operating	586	252
Merchandise and finished goods	1,154	1,748
Work in process	970	1,279
Raw materials and supplies	1,226	1,378
Other	505	301
Allowance for doubtful accounts	(10)	(8)
Total current assets	16,941	19,892
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	2,193	2,072
Machinery, equipment and vehicles, net	2,520	2,426
Land	3,224	3,770
Leased assets, net	278	267
Other, net	183	140
Total property, plant and equipment	8,399	8,674
Intangible assets		
Goodwill	3,008	4,440
Other	77	84
Total intangible assets	3,085	4,524
Investments and other assets		
Investment securities	720	1,031
Deferred tax assets	606	850
Other	1,074	998
Allowance for doubtful accounts	-	(0)
Total investments and other assets	2,401	2,878
Total non-current assets	13,885	16,077
Total assets	30,826	35,969

(Millions of yen)

	As of December 31, 2025	As of June 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	1,023	1,320
Electronically recorded obligations - operating	556	560
Short-term borrowings	3,406	3,615
Current portion of bonds payable	15	10
Current portion of long-term borrowings	2,164	2,422
Lease liabilities	49	48
Provision for bonuses	67	414
Income taxes payable	494	852
Contract liabilities	86	66
Other	1,452	1,266
Total current liabilities	9,312	10,574
Non-current liabilities		
Bonds payable	26	20
Long-term borrowings	10,307	11,676
Lease liabilities	261	244
Deferred tax liabilities	199	233
Retirement benefit liability	518	553
Provision for retirement benefits for directors (and other officers)	755	1,582
Other	237	231
Total non-current liabilities	12,303	14,540
Total liabilities	21,615	25,114
Net assets		
Shareholders' equity		
Share capital	10	10
Capital surplus	2,004	2,004
Retained earnings	6,667	8,240
Treasury shares	(0)	(1)
Total shareholders' equity	8,681	10,253
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	79	33
Foreign currency translation adjustment	350	463
Total accumulated other comprehensive income	429	495
Share acquisition rights	-	6
Non-controlling interests	100	100
Total net assets	9,211	10,855
Total liabilities and net assets	30,826	35,969

Semi-annual Consolidated Statements of Income and Comprehensive Income

Semi-annual Consolidated Statement of Income

(Millions of yen)

	For the six months ended June 30, 2025	For the six months ended June 30, 2026
Net sales	5,619	13,486
Cost of sales	4,075	9,400
Gross profit	1,545	4,086
Selling, general and administrative expenses	1,032	1,947
Operating profit	512	2,140
Non-operating income		
Gain on investments in investment partnerships	32	69
Penalty income	-	35
Other	97	56
Total non-operating income	129	159
Non-operating expenses		
Interest expenses	45	118
Listing expenses	23	-
Other	51	95
Total non-operating expenses	120	213
Ordinary profit	522	2,086
Extraordinary income		
Gain on sale of investment securities	1	180
Gain on bargain purchase	-	450
Other	8	6
Total extraordinary income	9	635
Extraordinary losses		
Impairment losses	-	224
Other	0	27
Total extraordinary losses	0	250
Profit before income taxes	531	2,471
Income taxes - current	237	909
Income taxes - deferred	5	(11)
Total income taxes	242	898
Profit	289	1,573
Profit attributable to non-controlling interests	-	-
Profit attributable to owners of parent	289	1,573

Semi-annual Consolidated Statement of Comprehensive Income

(Millions of yen)

	For the six months ended June 30, 2025	For the six months ended June 30, 2026
Profit	289	1,573
Other comprehensive income		
Valuation difference on available-for-sale securities	20	(47)
Foreign currency translation adjustment	(14)	113
Total other comprehensive income	6	66
Comprehensive income	294	1,639
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	294	1,639
Comprehensive income attributable to non-controlling interests	-	-

Semi-annual Consolidated Statement of Cash Flows

(Millions of yen)

	For the six months ended June 30, 2025	For the six months ended June 30, 2026
Cash flows from operating activities		
Profit before income taxes	531	2,471
Depreciation	292	527
Amortization of goodwill	49	157
Gain on bargain purchase	-	(450)
Impairment losses	-	224
Loss (gain) on sale of investment securities	(1)	(180)
Loss (gain) on investments in investment partnerships	(28)	(40)
Interest expenses	45	118
Increase (decrease) in provision for bonuses	97	320
Increase (decrease) in provision for retirement benefits for directors (and other officers)	(329)	(43)
Subsidy income	(83)	(11)
Decrease (increase) in trade receivables	36	(110)
Decrease (increase) in inventories	(46)	(455)
Decrease (increase) in accounts receivable - other	43	(0)
Increase (decrease) in trade payables	(167)	221
Other, net	(3)	(267)
Subtotal	436	2,484
Interest and dividends received	4	33
Interest paid	(53)	(122)
Income taxes refund (paid)	(285)	(627)
Subsidies received	92	11
Net cash provided by (used in) operating activities	194	1,779

(Millions of yen)

	For the six months ended June 30, 2025	For the six months ended June 30, 2026
Cash flows from investing activities		
Payments into time deposits	(6)	(2)
Proceeds from withdrawal of time deposits	10	664
Payments for investment in partnerships	(107)	(153)
Proceeds from distributions from investment partnerships	23	78
Purchase of non-current assets	(199)	(265)
Loan advances	-	(165)
Proceeds from sale and redemption of investment securities	2	254
Proceeds from sale of non-current assets	95	17
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(1,782)	(1,725)
Proceeds from cancellation of insurance funds	532	-
Proceeds from transfer of insurance funds	-	193
Other, net	(24)	(301)
Net cash provided by (used in) investing activities	(1,456)	(1,405)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	23	113
Repayments of finance lease liabilities	(20)	(25)
Proceeds from long-term borrowings	790	2,709
Repayments of long-term borrowings	(853)	(1,350)
Redemption of bonds	(10)	(10)
Proceeds from issuance of shares	1,772	-
Other, net	(27)	(0)
Net cash provided by (used in) financing activities	1,676	1,437
Effect of exchange rate change on cash and cash equivalents	(24)	40
Net increase (decrease) in cash and cash equivalents	390	1,851
Cash and cash equivalents at beginning of period	5,565	8,958
Cash and cash equivalents at end of period	5,955	10,809

Notes to Semi-annual Consolidated Financial Statements

(Important Subsequent Events)

Business Combination through Acquisition (Sanko Giken Kogyo Co., Ltd.)

On July 1, 2026, the Company resolved that its consolidated subsidiary, NGTG20 Co., Ltd., would acquire all issued shares of Sanko Giken Kogyo Co., Ltd.

(1) Name and description of business of the acquired company

Name of the acquired company:Sanko Giken Kogyo Co., Ltd.

Description of business:The processing services, manufacturing equipment sales, and materials sales for Printed Circuit Boards

(2) Reasons for the business combination

NGTG is a serial acquirer engaged in the acquisition of manufacturing companies and those related to the manufacturing industry. Our mission is to bridge the technology to the next generation. By bringing together multiple companies with strong technical capabilities, we aim to build a robust corporate group.

The processing services, manufacturing equipment sales, and materials sales for Printed Circuit Boards of Sanko Giken are of high social significance, as they underpin global manufacturing. Believing that these technologies should be carried forward to the next generation, we have decided to acquire shares of Sanko Giken.

.

(3) Date of the business combination

July 1, 2026

(4) Legal form of the business combination

Acquisition of shares for consideration of cash

(5) Name following the business combination

Sanko Giken Kogyo Co., Ltd.

(6) Ratio of voting rights acquired

100.00%

(7) Grounds for deciding on the Company to be acquired

The Company acquired 100% of the voting rights of Sanko Giken Kogyo Co., Ltd. through acquisition of shares for consideration of cash, and has become the acquiring company.