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November 11, 2025

Summary of Consolidated Financial Results for the Nine Months Ended September 30, 2025 [Japanese GAAP]

Company name: Next Generation Technology Group Inc.

Listing: Tokyo Stock Exchange

Securities code: 319A

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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 nine months ended September 30, 2025 (from January 1, 2025 to September 30, 2025)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended September 30, 2025	8,970	11.5	795	(30.2)	802	(30.6)	801	29.7
September 30, 2024	8,044	-	1,138	-	1,156	-	617	-

Note: Comprehensive income For the nine months ended September 30, 2025: ¥ 847 million [35.1%]

For the nine months ended September 30, 2024: ¥ 627 million [-%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended September 30, 2025	92.08	-
September 30, 2024	78.32	-

Non-GAAP Financial Measures

(Percentages indicate year-on-year changes.)

	Adjusted EBITDA		Adjusted Profit	
	Millions of yen	%	Millions of yen	%
Nine months ended September 30, 2025	1,663	2.9	883	18.9
September 30, 2024	1,616	-	743	-

(Note 1) Adjusted EBITDA=Operating profit+ depreciation and amortization + amortization of goodwill + acquisition 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

(Note 3) A 1-for-5 reverse stock split of its common stock was conducted with an effective date of November 1, 2024. “Basic earnings per share” have been calculated assuming the reverse stock split was conducted at the beginning of the prior consolidated fiscal year.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
As of September 30, 2025	21,581	6,622	30.2
December 31, 2024	15,416	4,002	25.3

Reference: Equity

As of September 30, 2025: ¥ 6,522 million

As of December 31, 2024: ¥ 3,902 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, 2024	-	0.00	-	0.00	0.00
Fiscal year ending December 31, 2025	-	0.00	-		
Fiscal year ending December 31, 2025 (Forecast)				0.00	0.00

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

Note: Breakdown of the third quarter dividend for the fiscal year ending December 31, 2025 :

Commemorative dividend - yen

Special dividend - yen

3. Consolidated financial result forecasts for the fiscal year ending December 31, 2025 (from January 1, 2025 to December 31, 2025)

(Percentages indicate year-on-year changes.)

	Net sales		Adjusted EBITDA		Adjusted Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%
Full year	11,600	5.0	2,400	11.4	1,200	15.2

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: 4 companies(Miyasaka Industries Co., Ltd , Suntec Industry Co., Ltd. ,)
Kanda Iron Works Co., Ltd. ,Alpha System 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: Yes

(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 September 30, 2025	8,845,978 shares
As of December 31, 2024	7,882,778 shares

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

As of September 30, 2025	16 shares
As of December 31, 2024	- shares

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

Nine months ended September 30, 2025	8,698,840 shares
Nine months ended September 30, 2024	7,882,778 shares

(Note) A 1-for-5 reverse stock split of its common stock was conducted with an effective date of November 1, 2024. "Total number of issued shares at the end of the period" , "Number of treasury shares at the end of the period" and "Average number of shares outstanding during the period" have been calculated assuming the stock split was conducted at the beginning of the prior consolidated fiscal year.

* 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, 2024	As of September 30, 2025
Assets		
Current assets		
Cash and deposits	5,442	8,092
Notes receivable - trade	25	28
Accounts receivable - trade	1,073	1,705
Electronically recorded monetary claims - operating	401	266
Merchandise and finished goods	351	390
Work in process	637	680
Raw materials and supplies	483	761
Other	387	368
Total current assets	8,799	12,290
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	1,059	1,349
Machinery, equipment and vehicles, net	1,487	1,467
Land	2,024	2,260
Leased assets, net	241	228
Other, net	144	117
Total property, plant and equipment	4,955	5,420
Intangible assets		
Goodwill	835	2,368
Other	24	32
Total intangible assets	859	2,400
Investments and other assets		
Investment securities	296	654
Deferred tax assets	297	579
Other	210	238
Total investments and other assets	803	1,471
Total non-current assets	6,617	9,291
Total assets	15,416	21,581

(Millions of yen)

	As of December 31, 2024	As of September 30, 2025
Liabilities		
Current liabilities		
Notes and accounts payable - trade	645	568
Electronically recorded obligations - operating	272	217
Short-term borrowings	1,975	2,570
Current portion of bonds payable	20	20
Current portion of long-term borrowings	1,279	1,650
Lease liabilities	38	33
Provision for bonuses	-	198
Income taxes payable	280	198
Contract liabilities	44	41
Other	491	462
Total current liabilities	5,043	5,957
Non-current liabilities		
Bonds payable	41	26
Long-term borrowings	5,243	7,290
Lease liabilities	244	224
Deferred tax liabilities	151	158
Retirement benefit liability	188	250
Provision for retirement benefits for directors (and other officers)	289	835
Other	215	219
Total non-current liabilities	6,371	9,002
Total liabilities	11,414	14,959
Net assets		
Shareholders' equity		
Share capital	55	10
Capital surplus	187	2,004
Retained earnings	3,576	4,377
Treasury shares	-	(0)
Total shareholders' equity	3,818	6,392
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	17	63
Foreign currency translation adjustment	67	67
Total accumulated other comprehensive income	84	130
Non-controlling interests	100	100
Total net assets	4,002	6,622
Total liabilities and net assets	15,416	21,581

Quarterly Consolidated Statements of Income and Comprehensive Income
Quarterly Consolidated Statement of Income

(Millions of yen)

	For the nine months ended September 30, 2024	For the nine months ended September 30, 2025
Net sales	8,044	8,970
Cost of sales	5,664	6,496
Gross profit	2,380	2,474
Selling, general and administrative expenses	1,242	1,679
Operating profit	1,138	795
Non-operating income		
Subsidy income	16	83
Gain on investments in investment partnerships	-	45
Other	84	23
Total non-operating income	100	151
Non-operating expenses		
Interest expenses	64	75
Other	18	69
Total non-operating expenses	82	144
Ordinary profit	1,156	802
Extraordinary income		
Gain on bargain purchase	107	331
Other	18	9
Total extraordinary income	125	340
Extraordinary losses		
Impairment losses	200	-
Other	7	0
Total extraordinary losses	206	0
Profit before income taxes	1,074	1,142
Income taxes - current	434	356
Income taxes - deferred	22	(15)
Total income taxes	457	341
Profit	617	801
Profit attributable to non-controlling interests	-	-
Profit attributable to owners of parent	617	801

Quarterly Consolidated Statement of Comprehensive Income

(Millions of yen)

	For the nine months ended September 30, 2024	For the nine months ended September 30, 2025
Profit	617	801
Other comprehensive income		
Valuation difference on available-for-sale securities	(10)	46
Foreign currency translation adjustment	20	0
Total other comprehensive income	10	46
Comprehensive income	627	847
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	627	847
Comprehensive income attributable to non-controlling interests	-	-

Business Combination through Acquisition (TAGA CO.,LTD.)

On September 18, 2025, the Company resolved that its consolidated subsidiary, NGTG14 Co., Ltd., would acquire all issued shares of TAGA CO.,LTD.

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

Name of the acquired company: TAGA CO.,LTD.

Description of business:Manufacturing of metal spring components for automotive brake and EVs

(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 manufacturing metal spring components for automotive brake and EVs technologies of Taga are of high social significance, as they underpin global manufacturing. Believing that these technologies should be carried forward to the next generation.

(3) Date of the business combination

October 10, 2025

(4) Legal form of the business combination

Acquisition of shares for consideration of cash

(5) Name following the business combination

TAGA 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 TAGA CO.,LTD. through acquisition of shares for consideration of cash, and has become the acquiring company.

Business Combination through Acquisition (YAMATAI MANUFACTURING CO., LTD. and YAMATAI FOUNDRY WORKS, LTD.)

On October 1, 2025, the Company resolved that its consolidated subsidiary, NGTG15 Co., Ltd., would acquire all issued shares of YAMATAI MANUFACTURING CO., LTD. and YAMATAI FOUNDRY WORKS, LTD.

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

a.Name of the acquired company:YAMATAI MANUFACTURING CO., LTD.

Description of business:Precision machining and assembly

b.Name of the acquired company:YAMATAI FOUNDRY WORKS, LTD.

Description of business:Casting

(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 precision machining and assembly technologies of YAMATAI MANUFACTURING and casting technologies of YAMATAI FOUNDRY WORKS are of high social significance, as they underpin global manufacturing. Believing that these technologies should be carried forward to the next generation.

(3) Date of the business combination

October 1, 2025

(4) Legal form of the business combination

Acquisition of shares for consideration of cash

(5) Name following the business combination

a. YAMATAI MANUFACTURING CO., LTD.

b. YAMATAI FOUNDRY WORKS, 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 YAMATAI MANUFACTURING CO., LTD. and YAMATAI FOUNDRY WORKS, LTD. through acquisition of shares for consideration of cash, and has become the acquiring company.

Business Combination through Acquisition (ADVANCE INC.)

On August 8, 2025, the Company resolved that its consolidated subsidiary, NGTG16 Co., Ltd., would acquire all issued shares of ADVANCE INC.

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

Name of the acquired company: ADVANCE INC.

Description of business: Used forklift sales, purchase, export, rental, and maintenance

(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 used forklift sales, purchase, export, rental, and maintenance businesses of ADVANCE are of high social significance, as they underpin global manufacturing. Believing that these technologies should be carried forward to the next generation.

(3) Date of the business combination

October 23, 2025

(4) Legal form of the business combination

Acquisition of shares for consideration of cash

(5) Name following the business combination

ADVANCE INC.

(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 ADVANCE INC. through acquisition of shares for consideration of cash, and has become the acquiring company.