

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.

February 13, 2026

Summary of Consolidated Financial Results for the Year Ended December 31, 2025 [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

Telephone: +81-50-5538-8495

Scheduled date of annual general meeting of shareholders: March 30, 2026

Scheduled date to commence dividend payments: -

Scheduled date to file annual securities report: March 30, 2026

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 fiscal year ended December 31, 2025 (from January 1, 2025 to December 31, 2025)

(1) Consolidated operating results

(Percentages indicate year-on-year changes.)

Fiscal year ended	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	%
December 31, 2025	14,961	35.4	1,432	(5.6)	2,898	34.4	1,416	(8.5)	3,091	243.0	1,514	45.3
December 31, 2024	11,051	18.5	1,517	72.6	2,155	27.1	1,548	67.1	901	(44.1)	1,042	27.1

(Note 1) Comprehensive income For the fiscal year ended December 31, 2025: ¥ 3,539 million [276.3%]
For the fiscal year ended December 31, 2024: ¥ 940 million [(43.0)%]

(Note 2) Adjusted EBITDA=Operating profit+ depreciation and amortization + amortization of goodwill + acquisition related costs

(Note 3) Adjusted Profit = Profit attributable to owners of parent + amortization of goodwill - gain from negative goodwill + goodwill impairment loss + acquisition related costs

	Basic earnings per share	Diluted earnings per share	Rate of return on equity	Ordinary profit to total assets ratio	Operating profit to net sales ratio
Fiscal year ended	Yen	Yen	%	%	%
December 31, 2025	353.82	-	47.1	6.1	9.6
December 31, 2024	114.30	-	26.1	10.3	13.7

Reference: Share of profit (loss) of entities accounted for using equity method

For the fiscal year ended December 31, 2025: ¥ - million

For the fiscal year ended December 31, 2024: ¥ - million

(Note) 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	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
December 31, 2025	30,929	9,313	29.8	1,041.52
December 31, 2024	15,416	4,002	25.3	495.04

Reference: Equity

As of December 31, 2025: ¥ 9,213 million

As of December 31, 2024: ¥ 3,902 million

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
December 31, 2025	147	(3,465)	6,590	8,958
December 31, 2024	1,893	(169)	(605)	5,565

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended December 31, 2024	-	0.00	-	0.00	0.00	-	-	-
Fiscal year ended December 31, 2025	-	0.00	-	0.00	0.00	-	-	-
Fiscal year ending December 31, 2026 (Forecast)	-	0.00	-	0.00	0.00		-	

Note: Breakdown of the year-end dividend for the fiscal year ended December 31, 2025 :

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

* Notes

- (1) Significant changes in the scope of consolidation during the period: Yes
- Newly included: 9 companies (Miyasaka Industries Co., Ltd., Suntec Industry Co., Ltd., Kanda Iron Works Co., Ltd., Alpha System Inc., YAMATAI MANUFACTURING CO., LTD., YAMATAI FOUNDRY WORKS, LTD., TAGA CO., LTD. (and one other company), ADVANCE INC.)
- Excluded: - companies ()

- (2) 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

- (3) Number of issued shares (common shares)

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

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

- (iii) Average number of shares outstanding during the period

Fiscal Year ended December 31, 2025	8,735,923 shares
Fiscal Year ended December 31, 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.

* 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.

Consolidated Financial Statements and Primary Notes

Consolidated Balance Sheet

(Millions of yen)

	As of December 31, 2024	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	5,442	9,566
Notes receivable - trade	25	19
Accounts receivable - trade	1,073	2,926
Electronically recorded monetary claims - operating	401	586
Merchandise and finished goods	351	1,154
Work in process	637	970
Raw materials and supplies	483	1,226
Other	387	505
Allowance for doubtful accounts	-	(10)
Total current assets	8,799	16,941
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	1,059	2,193
Machinery, equipment and vehicles, net	1,487	2,520
Land	2,024	3,224
Leased assets, net	241	278
Other, net	144	183
Total property, plant and equipment	4,955	8,399
Intangible assets		
Goodwill	835	3,111
Other	24	77
Total intangible assets	859	3,188
Investments and other assets		
Investment securities	296	720
Deferred tax assets	297	606
Other	210	1,074
Total investments and other assets	803	2,401
Total non-current assets	6,617	13,987
Total assets	15,416	30,929

(Millions of yen)

	As of December 31, 2024	As of December 31, 2025
Liabilities		
Current liabilities		
Notes and accounts payable - trade	645	1,023
Electronically recorded obligations - operating	272	556
Short-term borrowings	1,975	3,406
Current portion of bonds payable	20	15
Current portion of long-term borrowings	1,279	2,164
Lease liabilities	38	49
Income taxes payable	280	494
Contract liabilities	44	86
Provision for bonuses	-	67
Other	491	1,452
Total current liabilities	5,043	9,312
Non-current liabilities		
Bonds payable	41	26
Long-term borrowings	5,243	10,307
Lease liabilities	244	261
Deferred tax liabilities	151	199
Retirement benefit liability	188	518
Provision for retirement benefits for directors (and other officers)	289	755
Other	215	237
Total non-current liabilities	6,371	12,303
Total liabilities	11,414	21,615
Net assets		
Shareholders' equity		
Share capital	55	10
Capital surplus	187	2,004
Retained earnings	3,576	6,667
Treasury shares	-	(0)
Total shareholders' equity	3,818	8,681
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	17	79
Foreign currency translation adjustment	67	453
Total accumulated other comprehensive income	84	532
Non-controlling interests	100	100
Total net assets	4,002	9,313
Total liabilities and net assets	15,416	30,929

Consolidated Statements of Income and Comprehensive Income

Consolidated Statement of Income

(Millions of yen)

	For the fiscal year ended December 31, 2024	For the fiscal year ended December 31, 2025
Net sales	11,051	14,961
Cost of sales	7,910	10,722
Gross profit	3,141	4,238
Selling, general and administrative expenses	1,624	2,806
Operating profit	1,517	1,432
Non-operating income		
Subsidy income	24	83
Foreign exchange gains	64	23
Gain on investments in investment partnerships	-	45
Gain on valuation of derivatives	17	-
Penalty income	15	-
Other	23	59
Total non-operating income	144	210
Non-operating expenses		
Interest expenses	84	121
Loss on investments in investment partnerships	9	23
Commission expenses	2	34
Listing expenses	3	23
Other	14	25
Total non-operating expenses	113	226
Ordinary profit	1,548	1,416
Extraordinary income		
Gain on bargain purchase	107	2,339
Other	35	18
Total extraordinary income	142	2,357
Extraordinary losses		
Impairment losses	62	-
Goodwill impairment loss	151	-
Amortization of goodwill	-	43
Other	14	1
Total extraordinary losses	227	43
Profit before income taxes	1,463	3,730
Income taxes - current	514	627
Income taxes - deferred	47	11
Total income taxes	561	639
Profit	901	3,091
Profit attributable to non-controlling interests	-	-
Profit attributable to owners of parent	901	3,091

Consolidated Statement of Comprehensive Income

(Millions of yen)

	For the fiscal year ended December 31, 2024	For the fiscal year ended December 31, 2025
Profit	901	3,091
Other comprehensive income		
Valuation difference on available-for-sale securities	3	62
Foreign currency translation adjustment	36	386
Total other comprehensive income	39	448
Comprehensive income	940	3,539
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	940	3,539
Comprehensive income attributable to non-controlling interests	-	-

Consolidated Statement of Changes in Equity
For the fiscal year ended December 31, 2024

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	55	187	2,726	-	2,968
Changes during period					
Issuance of new shares					-
Dividends of surplus			(1)		(1)
Profit attributable to owners of parent			901		901
Purchase of treasury shares				(50)	(50)
Cancellation of treasury shares		(50)		50	-
Transfer from retained earnings to capital surplus		50	(50)		-
Transfer from share capital to other capital surplus					-
Net changes in items other than shareholders' equity					
Total changes during period	-	-	851	-	851
Balance at end of period	55	187	3,576	-	3,818

	Accumulated other comprehensive income			Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Total accumulated other comprehensive income		
Balance at beginning of period	14	31	45	100	3,113
Changes during period					
Issuance of new shares					-
Dividends of surplus					(1)
Profit attributable to owners of parent					901
Purchase of treasury shares					(50)
Cancellation of treasury shares					-
Transfer from retained earnings to capital surplus					-
Transfer from share capital to other capital surplus					-
Net changes in items other than shareholders' equity	3	36	39	-	39
Total changes during period	3	36	39	-	890
Balance at end of period	17	67	84	100	4,002

For the fiscal year ended December 31, 2025

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	55	187	3,576	-	3,818
Changes during period					
Issuance of new shares	886	886			1,772
Dividends of surplus					-
Profit attributable to owners of parent			3,091		3,091
Purchase of treasury shares				(0)	(0)
Cancellation of treasury shares					-
Transfer from retained earnings to capital surplus					-
Transfer from share capital to other capital surplus	(931)	931			-
Net changes in items other than shareholders' equity					
Total changes during period	(45)	1,817	3,091	(0)	4,863
Balance at end of period	10	2,004	6,667	(0)	8,681

	Accumulated other comprehensive income			Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Total accumulated other comprehensive income		
Balance at beginning of period	17	67	84	100	4,002
Changes during period					
Issuance of new shares					1,772
Dividends of surplus					-
Profit attributable to owners of parent					3,091
Purchase of treasury shares					(0)
Cancellation of treasury shares					-
Transfer from retained earnings to capital surplus					-
Transfer from share capital to other capital surplus					-
Net changes in items other than shareholders' equity	62	386	448	-	448
Total changes during period	62	386	448	-	5,311
Balance at end of period	79	453	532	100	9,313

Consolidated Statement of Cash Flows

(Millions of yen)

	For the fiscal year ended December 31, 2024	For the fiscal year ended December 31, 2025
Cash flows from operating activities		
Profit before income taxes	1,463	3,730
Depreciation	542	747
Gain on bargain purchase	(107)	(2,339)
Amortization of goodwill	71	186
Impairment losses	213	-
Loss (gain) on valuation of derivatives	(17)	-
Loss (gain) on sale of investment securities	(34)	(9)
Loss (gain) on investments in investment partnerships	9	(22)
Increase (decrease) in provision for bonuses	(2)	(129)
Increase (decrease) in provision for retirement benefits for directors (and other officers)	(31)	(1,152)
Interest expenses	84	121
Subsidy income	(24)	(83)
Decrease (increase) in trade receivables	275	(124)
Decrease (increase) in inventories	(31)	(53)
Decrease (increase) in accounts receivable - other	49	160
Increase (decrease) in trade payables	100	(164)
Increase/decrease in consumption taxes payable/consumption taxes refund receivable	(101)	51
Other, net	(104)	(98)
Subtotal	2,354	822
Interest and dividends received	7	24
Interest paid	(85)	(120)
Income taxes paid	(408)	(671)
Subsidies received	24	92
Net cash provided by (used in) operating activities	1,893	147
Cash flows from investing activities		
Payments into time deposits	(10)	(1,004)
Proceeds from withdrawal of time deposits	46	2,038
Purchase of investment securities	(2)	(47)
Proceeds from sale of investment securities	164	465
Payments for investment in partnerships	(69)	(335)
Proceeds from distributions from investment partnerships	40	77
Purchase of non-current assets	(434)	(287)
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(27)	(5,378)
Proceeds from cancellation of insurance funds	113	874
Other, net	9	132
Net cash provided by (used in) investing activities	(169)	(3,465)

(Millions of yen)

	For the fiscal year ended December 31, 2024	For the fiscal year ended December 31, 2025
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	-	536
Repayments of finance lease liabilities	(41)	(44)
Proceeds from long-term borrowings	760	6,123
Repayments of long-term borrowings	(1,276)	(1,668)
Dividends paid to non-controlling interests	-	(87)
Proceeds from issuance of bonds	30	-
Redemption of bonds	(28)	(20)
Purchase of treasury shares	(50)	(0)
Proceeds from issuance of shares	-	1,772
Other, net	(1)	(23)
Net cash provided by (used in) financing activities	(605)	6,590
Effect of exchange rate change on cash and cash equivalents	47	121
Net increase (decrease) in cash and cash equivalents	1,166	3,393
Cash and cash equivalents at beginning of period	4,399	5,565
Cash and cash equivalents at end of period	5,565	8,958

(Important Subsequent Events)

Business Combination through Acquisition (Horikoshi-Seiki Co., Ltd.)

On January 16, 2026, the Company resolved that its consolidated subsidiary, NGTG17 Co., Ltd., would acquire all issued shares of Horikoshi-Seiki Co., Ltd.

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

Name of the acquired company: Horikoshi-Seiki Co., Ltd.

Description of business: Machining and cutting

(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 Machining and cutting technologies of Horikoshi 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 Horikoshi.

(3) Date of the business combination

January 16, 2026

(4) Legal form of the business combination

Acquisition of shares for consideration of cash

(5) Name following the business combination

Horikoshi-Seiki 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 Horikoshi-Seiki Co., Ltd. through acquisition of shares for consideration of cash, and has become the acquiring company.