

Management Certification

The undersigned, on behalf of Next Generation Management Corp., a Nevada corporation ("the Company"), certifies that the information provided herein is accurate and complete to the best of the Company's knowledge.

1. The Company is current in its disclosure obligations pursuant to the following reporting standard:

SEC Reporting Obligations

- The Company has a reporting obligation under Section 13 or 15(d) of the Exchange Act
- The Company has a reporting obligation under Regulation A (Tier 2)
- The Company has a reporting obligation under Regulation Crowdfunding (CF)
- Other (please describe)

Other Reporting Obligations

- The Company is a U.S. bank, bank holding company, or similar financial institution exempt from SEC registration, has a reporting obligation to a U.S. Bank Regulator and follows OTC Markets' Bank Reporting requirements.
- The Company is exempt from SEC registration and is reporting under the Alternative Reporting Standard

2. Indicate below whether the Company is a shell company (as defined in Rule 405 of the Securities Act of 1933, Rule 12b-2 of the Exchange Act of 1934 and Rule 15c2-11 of the Exchange Act of 1934):

Yes: No:

3. Indicate below whether the Company is subject to Bankruptcy or reorganization proceedings.

Yes: No:

4. The Company has a Verified Company Profile on OTCMarkets.com.
5. The Company is duly organized and in good standing under the laws of the state or jurisdiction in which the Company is organized or does business.
6. The Company understands and acknowledges its obligations to report company-related actions pursuant to Exchange Act Rule 10b-17 and FINRA Rule 6490.
7. The Company understands and acknowledges its obligations to publicly disclose material information in a timely manner in accordance with applicable U.S. federal securities laws, including but not limited to Section 10(b) of the Exchange Act and Rule 10b-5 thereunder.
8. The Company's transfer agent and its address are listed below. If the Company acts as its own transfer agent, indicate that by listing the Company and its information in the fields provided.¹

Name: Securities Transfer Corporation
Phone: (469) 633-0101
Email: info@stctransfer.com
Address: 2901 N. Dallas Parkway, Suite 380, Plano, TX 75093

¹ OTCQX, OTCQB, and OTCID companies are required to retain a transfer agent that participates in the Transfer Agent Verified Shares Program. OTCID companies that act as their own transfer agent may submit data directly to OTC Markets.

9. The Company's most recent Annual Report was prepared by:

Below is a list all law firm(s) and attorney(s) (including internal counsel) that acted as the Company's primary legal counsel in preparing its most recent annual report or, if no attorney assisted in preparing the disclosure, the person(s) who prepared the disclosure and their relationship to the Company.

Name: Mangum & Associates PC
 Address 1: 125 Avenida De Diego, Urbano San Francisco
 Address 2: San Juan, PR 00921
 Phone: +1 (801) 787-9072
 Email: team@sec.lawyer

10. The Company's Officers, Directors and 5% Beneficial Owners are listed below:

The table below provides information regarding all officers and directors of the Company, or any person that performs a similar function, regardless of the number of shares they own. To the best of the Company's knowledge, it includes all individuals or entities beneficially owning 5% or more of any class of the issuer's equity securities. To identify holders of 5% or more, companies may obtain a recent copy of their shareholder list that includes Non-Objecting Beneficial Owners or "NOBOs." SEC Reporting companies may also research their beneficial ownership and insider transaction filings such as on Schedules 13G or 13D or on Forms 3, 4, and 5.

As of (latest practicable date): September 30, 2025

Individual or Entity Name (Include control person if entity)	Position / Company Affiliation	City and State	Number of Shares Owned	Class of Shares Owned	Percentage of Class (Undiluted)
Ron O'Rourke	Chief Executive Officer, Director	Las Vegas, Nevada	0	None	0%
Eric Liboiron	Chairman, Director	Newport Beach, California	0 (Direct) Indirect: control person of NB Tech Acquisition Corp.	None directly	0%
NB Tech Acquisition Corp. Control Person: Eric Liboiron	>5% Beneficial Owner / Control Shareholder	Las Vegas, Nevada	1 Series A Preferred 500,000 Series B Preferred	Series A Preferred Series B Preferred	Series A: 100% of class (60% voting) Series B: 100% of class

Any additional material details, including conversion terms of any class of the issuer's equity securities, are below:

The Company has three classes of equity securities outstanding: Common Stock, Series A Preferred Stock, and Series B Preferred Stock. The single share of Series A Preferred Stock is held by NB Tech Acquisition Corp. and carries 60% of the total voting power of the Company on all matters submitted to shareholders, voting together with the Common Stock as a single class. The Series A Preferred Stock is not convertible into Common Stock. The Company also has 500,000 shares of Series B Preferred Stock outstanding, all of which are held by NB Tech Acquisition Corp. The Series B Preferred Stock is non-voting, is expressly immune from dilution, and is convertible into Common Stock at a fixed ratio of 1:100, resulting in a maximum of 50,000,000 shares of Common Stock issuable upon full conversion. No warrants, options, or other convertible securities are outstanding.

The Company has Convertible Debt as detailed below:

The following is a complete list of the Company's Convertible Debt which includes all promissory notes, convertible notes, convertible debentures, or any other debt instruments convertible into a class of the issuer's equity securities. The table includes all issued or outstanding convertible debt at any time during the last complete fiscal year and any interim period between the last fiscal year end and the date of this Certification.

Check this box to confirm the Company had no Convertible Debt issued or outstanding at any point during this period.

Date of Note Issuance	Principal Amount at Issuance (\$)	Outstanding Balance (\$) (incl. accrued interest)	Maturity Date	Conversion Terms	# Shares Converted to Date	# Potential Shares Upon Conversion	Name of Noteholder (incl. control person)	Reason for Issuance
September 26, 2025	\$100,000	\$100,000 plus accrued interest	September 26, 2026 (payable on demand)	Convertible into Common Stock at a formula-based price per the Note; maximum of 66,666,666 shares issuable	0	Up to 66,666,666 shares (estimated maximum)	Eric Liboiron (Director and control person of NB Tech Acquisition Corp.)	Loan to Company (board-approved)

Any additional material details, including footnotes to the table are below :

The Company has one outstanding convertible promissory note, dated September 26, 2025, issued to Eric Liboiron, who also serves as a Director and control person of the Company. The note bears interest at 8% per annum, is payable on demand, and may be converted into shares of Common Stock pursuant to a formula-based conversion price set forth in the Note. Based on the maximum share calculation formula contained in the instrument, the Note could convert into up to approximately 66,666,666 shares of Common Stock, although the actual number of shares issued upon conversion will depend on market pricing at the time of conversion. No conversions have occurred as of the date of this filing. The issuance of the Note was approved by the Board of Directors, with Mr. Liboiron recusing himself from deliberation and voting, and was conducted as a private offering exempt from registration under Section 4(a)(2) of the Securities Act of 1933. No other convertible instruments, warrants, options, or similar derivative securities are outstanding.

Signature:

Name of Principal Executive Officer or Principal Financial Officer: Ron O'Rourke

Title: CEO

Date: February 28, 2026

Signature: /s/ Ron O'Rourke

(Digital Signatures should appear as "/s/ [OFFICER NAME]")