Stock Code:8046

NAN YA PRINTED CIRCUIT BOARD CORPORATION AND SUBSIDIARIES

Consolidated Financial Statements

With Independent Auditors' Review Report
For the Six Months Ended June 30, 2026 and 2025

Address: 7F., No. 390, Sec. 6, Nanjing E. Rd., Neihu Dist., Taipei City
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The independent auditors' review report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' review report and consolidated financial statements, the Chinese version shall prevail.

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Independent Auditors' Review Report

To the Board of Directors of
Nan Ya Printed Circuit Board Corporation:

Introduction

We have reviewed the accompanying consolidated balance sheets of Nan Ya Printed Circuit Board Corporation and its subsidiaries as of June 30, 2026 and 2025, and the related consolidated statements of comprehensive income for the three months and six months ended June 30, 2026 and 2025, as well as the changes in equity and cash flows for the six months ended June 30, 2026 and 2025, and notes to the consolidated financial statements, including a summary of significant accounting policies. Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

We conducted our reviews in accordance with the Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" of the Republic of China. A review of the consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing of the Republic of China and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our reviews, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of Nan Ya Printed Circuit Board Corporation and its subsidiaries as of June 30, 2026 and 2025, and of its consolidated financial performance for the three months and six months ended June 30, 2026 and 2025, as well as its consolidated cash flows for the six months ended June 30, 2026 and 2025 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

The engagement partners on the reviews resulting in this independent auditors' review report are Kuo, Hsin-Yi and Jhang, Jhao-Wun.

KPMG

Taipei, Taiwan (Republic of China)
August 6, 2026

Notes to Readers

The accompanying consolidated financial statements are intended only to present the consolidated statement of financial position, financial performance and cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to review such consolidated financial statements are those generally accepted and applied in the Republic of China.

The independent auditors' review report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' review report and consolidated financial statements, the Chinese version shall prevail.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

NAN YA PRINTED CIRCUIT BOARD CORPORATION AND SUBSIDIARIES

Consolidated Balance Sheets

June 30, 2026, December 31 and June 30, 2025

(Expressed in Thousands of New Taiwan Dollars)

		June 30, 2026		December 31, 2025		June 30, 2025	
	Assets	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current assets:						
1100	Cash and cash equivalents (note 6(a))	$ 10,383,363	17	8,589,500	14	7,133,991	12
1120	Current financial assets at fair value through other comprehensive income	163,282	-	116,844	-	104,411	-
1170	Notes and accounts receivable, net (notes 6(b) and (m))	11,194,258	17	9,497,084	16	7,710,768	13
1180	Accounts receivable due from related parties (notes 6(b), (m) and 7)	92,945	-	55,211	-	50,850	-
1200	Other receivables (note 6(c))	184,573	-	153,465	-	127,954	-
1210	Other receivables due from related parties (notes 6(c) and 7)	718,304	1	1,951	-	21,095	-
1310	Inventories (note 6(d))	6,709,180	11	5,067,682	9	4,601,222	8
1470	Prepayments and other current assets	156,801	-	140,908	-	169,587	-
	Total current assets	29,602,706	46	23,622,645	39	19,919,878	33
	Non-current assets:						
1550	Investments accounted for using equity method (note 6(e))	594,504	1	500,196	1	439,071	1
1600	Property, plant and equipment (note 6(f))	33,208,512	51	35,373,336	58	36,821,468	62
1755	Right-of-use assets (notes 6(g) and 7)	1,115,196	2	1,240,265	2	1,361,896	3
1840	Deferred tax assets	311,375	-	461,063	-	584,441	1
1900	Other non-current assets	11,194	-	9,893	-	12,328	-
	Total non-current assets	35,240,781	54	37,584,753	61	39,219,204	67
	Total assets	$ 64,843,487	100	61,207,398	100	59,139,082	100

		June 30, 2026		December 31, 2025		June 30, 2025	
	Liabilities and equity	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current liabilities:						
2130	Current contract liabilities (note 6(m))	$ 2,218,144	4	2,218,144	4	2,218,144	4
2170	Accounts payable	1,526,471	2	1,534,331	3	1,494,474	3
2180	Accounts payable to related parties (note 7)	221,357	-	176,544	-	249,566	-
2216	Dividends payable	1,292,331	2	-	-	646,166	1
2219	Other payables	1,983,846	3	2,267,695	4	1,446,886	3
2220	Other payables to related parties (note 7)	115,461	-	98,392	-	44,558	-
2230	Current tax liabilities	828,513	1	480,409	1	34	-
2281	Current lease liabilities (notes 6(h) and (s))	2,413	-	-	-	1,113	-
2282	Current lease liabilities, related parties (notes 6(h), (s) and 7)	212,018	-	248,048	-	263,822	-
2300	Other current liabilities	338,847	1	165,190	-	179,449	-
	Total current liabilities	8,739,401	13	7,188,753	12	6,544,212	11
	Non-current liabilities:						
2527	Non-current contract liabilities (note 6(m))	2,187,986	4	3,297,058	6	4,406,130	8
2570	Deferred tax liabilities	2,717,026	5	2,535,447	4	2,891,361	5
2581	Non-current lease liabilities (notes 6(h) and (s))	3,719	-	-	-	-	-
2582	Non-current lease liabilities, related parties (notes 6(h), (s) and 7)	890,801	1	986,579	2	1,091,920	2
2640	Net defined benefit liability, non-current	812,694	1	871,106	1	714,034	1
2645	Guarantee deposits received	230,966	-	205,561	-	181,698	-
	Total non-current liabilities	6,843,192	11	7,895,751	13	9,285,143	16
	Total liabilities	15,582,593	24	15,084,504	25	15,829,355	27
	Equity (note 6(k)):						
3100	Ordinary shares	6,461,655	10	6,461,655	10	6,461,655	11
3200	Capital surplus	18,125,648	28	18,125,648	30	18,125,632	31
3310	Legal reserve	8,681,734	14	8,504,731	14	8,504,731	14
3320	Special reserve	775,802	1	324,428	-	324,428	-
3350	Unappropriated retained earnings	15,131,936	23	13,482,234	22	11,732,240	20
3400	Other equity interest	84,119	-	(775,802)	(1)	(1,838,959)	(3)
	Total equity	49,260,894	76	46,122,894	75	43,309,727	73
	Total liabilities and equity	$ 64,843,487	100	61,207,398	100	59,139,082	100

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

NAN YA PRINTED CIRCUIT BOARD CORPORATION AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the three months and six months ended June 30, 2026 and 2025

(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Share)

		For the three months ended June 30,				For the six months ended June 30,			
		2026		2025		2026		2025	
		Amount	%	Amount	%	Amount	%	Amount	%
4000	**Operating revenue (notes 6(m) and 7)**	$ 13,575,475	100	9,582,919	100	24,752,716	100	18,040,951	100
5000	**Operating costs (notes 6(d), (f), (g), (h), (i), (n) and 7)**	10,215,865	75	8,814,108	92	19,621,661	79	16,841,857	93
	Gross profit from operations	3,359,610	25	768,811	8	5,131,055	21	1,199,094	7
	Operating expenses (notes 6(f), (g), (h), (i), (n) and 7):								
6100	Selling expenses	134,319	1	84,286	1	240,114	1	163,930	1
6200	Administrative expenses	325,923	3	318,446	3	639,336	3	635,994	4
6000	**Total operating expenses**	460,242	4	402,732	4	879,450	4	799,924	5
6900	**Net operating income**	2,899,368	21	366,079	4	4,251,605	17	399,170	2
	Non-operating income and expenses (notes 6(e), (f), (h), (o) and 7):								
7100	Interest income	44,309	1	50,572	-	81,189	-	99,012	-
7010	Other income	99,381	1	70,682	1	186,791	1	126,188	1
7020	Other gains and losses	(77,193)	(1)	(702,708)	(7)	34,717	-	(584,677)	(3)
7050	Finance costs	(2,871)	-	(3,512)	-	(5,908)	-	(7,261)	-
7060	Share of profit of associates accounted for using equity method	12,638	-	(7,693)	-	25,435	-	(2,871)	-
	Total non-operating income and expenses	76,264	1	(592,659)	(6)	322,224	1	(369,609)	(2)
7900	**Profit (loss) before tax**	2,975,632	22	(226,580)	(2)	4,573,829	18	29,561	-
7950	Less: Tax expense (benefit) (note 6(j))	713,848	5	(39,151)	-	1,003,419	4	9,517	-
8200	**Profit (loss)**	2,261,784	17	(187,429)	(2)	3,570,410	14	20,044	-
8300	**Other comprehensive income (notes 6(e), (j) and (k)):**								
8310	**Components of other comprehensive income that will not be reclassified to profit or loss**								
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	25,766	-	(5,243)	-	46,438	-	(1,947)	-
8320	Share of other comprehensive income of associates accounted for using equity method	70,986	1	502	-	82,140	-	1,453	-
8349	Less: income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-
	Components of other comprehensive income that will not be reclassified to profit or loss	96,752	1	(4,741)	-	128,578	-	(494)	-
8360	**Components of other comprehensive income that will be reclassified to profit or loss**								
8361	Exchange differences on translation	244,735	2	(2,200,945)	(23)	914,179	4	(1,892,546)	(10)
8399	Less: income tax related to components of other comprehensive income that will be reclassified to profit or loss	48,947	1	(440,189)	(5)	182,836	-	(378,509)	(2)
	Components of other comprehensive income that will be reclassified to profit or loss	195,788	1	(1,760,756)	(18)	731,343	4	(1,514,037)	(8)
8300	**Other comprehensive income, net**	292,540	2	(1,765,497)	(18)	859,921	4	(1,514,531)	(8)
8500	**Total comprehensive income**	**$ 2,554,324**	**19**	**(1,952,926)**	**(20)**	**4,430,331**	**18**	**(1,494,487)**	**(8)**
	Earnings per share (note 6(l))								
9750	**Basic earnings (loss) per share**	**$ 3.50**		**(0.29)**		**5.53**		**0.03**	
9850	**Diluted earnings (loss) per share**	**$ 3.50**		**(0.29)**		**5.53**		**0.03**	

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

NAN YA PRINTED CIRCUIT BOARD CORPORATION AND SUBSIDIARIES

Consolidated Statements of Changes in Equity

For the six months ended June 30, 2026 and 2025

(Expressed in Thousands of New Taiwan Dollars)

	Ordinary share	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Other equity interest: Exchange differences on translation of foreign financial statements	Other equity interest: Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Other equity interest: Total	Total equity
Balance at January 1, 2025	$ 6,461,655	18,125,632	8,473,910	1,112,574	11,601,037	(95,298)	(229,130)	(324,428)	45,450,380
Profit for the six months ended June 30, 2025	-	-	-	-	20,044	-	-	-	20,044
Other comprehensive income for the six months ended June 30, 2025	-	-	-	-	-	(1,514,037)	(494)	(1,514,531)	(1,514,531)
Total comprehensive income for the six months ended June 30, 2025	-	-	-	-	20,044	(1,514,037)	(494)	(1,514,531)	(1,494,487)
Appropriation and allocation of earnings:									
Legal reserve appropriated	-	-	30,821	-	(30,821)	-	-	-	-
Reversal of special reserve	-	-	-	(788,146)	788,146	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(646,166)	-	-	-	(646,166)
Balance at June 30, 2025	**$ 6,461,655**	**18,125,632**	**8,504,731**	**324,428**	**11,732,240**	**(1,609,335)**	**(229,624)**	**(1,838,959)**	**43,309,727**
Balance at January 1, 2026	$ 6,461,655	18,125,648	8,504,731	324,428	13,482,234	(598,752)	(177,050)	(775,802)	46,122,894
Profit for the six months ended June 30, 2026	-	-	-	-	3,570,410	-	-	-	3,570,410
Other comprehensive income for the six months ended June 30, 2026	-	-	-	-	-	731,343	128,578	859,921	859,921
Total comprehensive income for the six months ended June 30, 2026	-	-	-	-	3,570,410	731,343	128,578	859,921	4,430,331
Appropriation and allocation of earnings:									
Legal reserve appropriated	-	-	177,003	-	(177,003)	-	-	-	-
Special reserve appropriated	-	-	-	451,374	(451,374)	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(1,292,331)	-	-	-	(1,292,331)
Balance at June 30, 2026	**$ 6,461,655**	**18,125,648**	**8,681,734**	**775,802**	**15,131,936**	**132,591**	**(48,472)**	**84,119**	**49,260,894**

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

NAN YA PRINTED CIRCUIT BOARD CORPORATION AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the six months ended June 30, 2026 and 2025

(Expressed in Thousands of New Taiwan Dollars)

	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Cash flows from operating activities:		
Profit before tax	$ 4,573,829	29,561
Adjustments:		
Adjustments to reconcile profit:		
Depreciation expense	3,581,794	3,373,987
Interest expense	5,908	7,261
Interest income	(81,189)	(99,012)
Dividend income	(1,498)	-
Share of (profit) loss of associates accounted for using equity method	(25,435)	2,871
Losses on disposal of property, plant and equipment	37,468	6,154
Unrealized foreign exchange (gain) loss	(75,998)	209,066
Total adjustments to reconcile profit	3,441,050	3,500,327
Changes in operating assets and liabilities:		
Changes in operating assets:		
Notes and accounts receivable (including related parties)	(1,666,437)	(972,449)
Other receivables (including related parties)	(13,495)	(10,721)
Inventories	(1,643,629)	(495,018)
Prepayments	(15,792)	101,951
Total changes in operating assets	(3,339,353)	(1,376,237)
Changes in operating liabilities:		
Contract liabilities	(1,109,072)	(1,109,072)
Accounts payable (including related parties)	33,478	226,524
Other payables (including related parties)	(266,780)	(703,714)
Other current liabilities	173,657	24,778
Net defined benefit liabilities	(58,412)	(212,745)
Total changes in operating liabilities	(1,227,129)	(1,774,229)
Total changes in operating assets and liabilities	(4,566,482)	(3,150,466)
Total adjustments	(1,125,432)	349,861
Cash inflow generated from operations	3,448,397	379,422
Interest received	64,106	100,822
Interest paid	(5,908)	(7,261)
Income taxes paid	(509,664)	(318,062)
Net cash flows from operating activities	2,996,931	154,921
Cash flows used in investing activities:		
Acquisition of property, plant and equipment	(773,519)	(1,261,839)
Proceeds from disposal of property, plant and equipment	5,609	6,213
Increase in other receivables due from related parties	(701,154)	-
Decrease in other financial assets	-	604,246
Increase in other non-current assets	(1,301)	(2,357)
Net cash flows used in investing activities	(1,470,365)	(653,737)
Cash flows used in financing activities:		
Increase in guarantee deposits received	24,933	1,876
Payment of lease liabilities	(135,168)	(132,464)
Net cash flows used in financing activities	(110,235)	(130,588)
Effect of exchange rate changes on cash and cash equivalents	377,532	(717,297)
Net increase (decrease) in cash and cash equivalents	1,793,863	(1,346,701)
Cash and cash equivalents at beginning of period	8,589,500	8,480,692
Cash and cash equivalents at end of period	$ 10,383,363	7,133,991

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

NAN YA PRINTED CIRCUIT BOARD CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

For the Six Months Ended June 30, 2026 and 2025

(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

(1) Company history

Nan Ya Printed Circuit Board Corporation “the Company” was legally established with the approval by the Ministry of Economic Affairs on October 28, 1997, with registered address at 7F., No. 390, Sec. 6, Nanjing E. Rd., Neihu Dist., Taipei City, Taiwan. The Company and its subsidiaries “the Group” main operating activities are primarily in the manufacturing and selling of printed circuit boards.

(2) Approval date and procedures of the consolidated financial statements

The accompanying consolidated financial statements were approved and authorized for issuance by the Board of Directors on August 6, 2026.

(3) New standards, amendments and interpretations adopted:

(a) The impact of the IFRS Accounting Standards endorsed by the Financial Supervisory Commission, R.O.C. which have already been adopted.

The Group has initially adopted the following new amendments, which do not have a significant impact on its consolidated financial statements, from January 1, 2026:

- IFRS 17 “Insurance Contracts” and amendments to IFRS 17 “Insurance Contracts”
- Amendments to IFRS 9 and IFRS 7 “Amendments to the Classification and Measurement of Financial Instruments”
- Annual Improvements to IFRS Accounting Standards—Volume 11
- Amendments to IFRS 9 and IFRS 7 “Contracts Referencing Nature-dependent Electricity”

(b) The impact of IFRS Accounting Standards endorsed by the FSC but not yet effective

The Group assesses that the adoption of the following new amendments, effective for annual period beginning on January 1, 2027, would not have a significant impact on its consolidated financial statements:

- IFRS 19 “Subsidiaries without Public Accountability: Disclosures” and amendments to IFRS 19
- Amendments to IAS 21 “Translation to a Hyperinflationary Presentation Currency”

(Continued)

The Group expects to adopt the following new and amended standards, which effective for annual period beginning on January 1, 2028:

(i) IFRS 18 "Presentation and Disclosure in Financial Statements"

The new standard introduces three categories of income and expenses, two income statement subtotals and one single note on management performance measures. The three amendments, combined with enhanced guidance on how to disaggregate information, set the stage for better and more consistent information for users, and will affect all the entities.

- A more structured income statement: under current standards, companies use different formats to present their results, making it difficult for investors to compare financial performance across companies. The new standard promotes a more structured income statement, introducing a newly defined 'operating profit' subtotal and a requirement for all income and expenses to be allocated between three new distinct categories based on a company's main business activities.
- Management performance measures (MPMs): the new standard introduces a definition for management performance measures, and requires companies to explain in a single note to the financial statements why the measure provides useful information, how it is calculated and reconcile it to an amount determined under IFRS Accounting Standards.
- Greater disaggregation of information: the new standard includes enhanced guidance on how companies group information in the financial statements. This includes guidance on whether information is included in the primary financial statements or is further disaggregated in the notes.

The new standard introduces consequential amendments to IAS 7, which require to use the newly defined operating profit subtotal as the starting point for the statement of cash flows when presenting operating cash flows under the indirect method. The consequential amendments also provide specific guidance on the classification of interest and dividend cash flows.

The Group is evaluating the impact on its consolidated financial statements upon the initial adoption of the new standard.

(ii) Amendments to IAS 28 " The Fair Value Option for Investments in Associates and Joint Ventures"

The Group does not expect the amendments to have a significant impact on its consolidated financial statements.

(c) The impact of IFRS Accounting Standards issued by IASB but not yet endorsed by the FSC

The Group does not expect the following new and amended standards, which have yet to be endorsed by the FSC, to have a significant impact on its consolidated financial statements:

- Amendments to IFRS 10 and IAS 28 “Sale or Contribution of Assets Between an Investor and Its Associate or Joint Venture”
- IFRS 20 “Regulatory Assets and Regulatory Liabilities”

(4) Summary of material accounting policies

(a) Statement of compliance

The accompanying consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers (hereinafter referred to as "the Regulations") and IAS 34 “Interim Financial Reporting” which was endorsed by the FSC. These consolidated interim financial statements do not include all disclosures required for full annual consolidated financial statements under International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations and SIC Interpretations as endorsed by the FSC (hereinafter referred to as IFRS endorsed by the FSC).

Except as described below, the significant accounting policies adopted in the accompanying consolidated financial statements are the same as those in the consolidated financial statements as of and for the year ended December 31, 2025. Please refer to note 4 of the consolidated financial statements as of and for the year ended December 31, 2025 relevant information.

(b) Basis of consolidation

(i) List of subsidiaries in the consolidated financial statements include:

			Percentage of ownership (%)		
Investor	**Name of subsidiary**	**Business activity**	**June 30, 2026**	**December 31, 2025**	**June 30, 2025**
The Company	NPUC	Selling and other services	100 %	100 %	100 %
The Company	NPHK	Selling and investing in electronic products	100 %	100 %	100 %
NPHK	NPKC	Producing and selling PCB	100 %	100 %	100 %

(ii) Subsidiaries excluded from the consolidated financial statements: None.

(c) Employee benefits

The pension cost in the interim period was calculated and disclosed on a year-to-date basis by using the actuarially determined pension cost rate at the end of the prior fiscal year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events.

(d) Income taxes

The income tax expenses have been prepared and disclosed in accordance with paragraph B12 of International Accounting Standards 34 “ Interim Financial Reporting”.

Income tax expenses for the period are best estimated by multiplying the pre-tax income for the interim reporting period using the effective annual tax rate as forecasted by the management,and allocated to current and deferred taxes based on its proportionate size.

Temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their respective tax bases shall be measured based on the tax rates that have been enacted or substantively enacted at the time the asset or liability is recovered or settled, and should be recognized directly in equity or other comprehensive income as tax expense.

(5) Significant accounting assumptions and judgments, and major sources of estimation uncertainty

The preparation of the consolidated financial statements in conformity with the Regulations and IAS 34 “ Interim Financial Reporting” endorsed by the FSC requires management to make judgments, and estimates about the future, including climate-related risks and opportunities, that affect the application of the accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates.

The preparation of the consolidated interim financial statements, estimates and underlying assumptions are reviewed on an ongoing basis which are in conformity with the consolidated financial statements for the year ended December 31, 2025. For related information, please refer to note 5 of the consolidated financial statements for the year ended December 31, 2025.

(6) Explanation of significant accounts

Except as described below, the description of significant accounts in the accompanying consolidated financial statements is not materially different from those in the consolidated financial statements as of and for the year ended December 31, 2025. Please refer to note 6 of the consolidated financial statements as of and for the year ended December 31, 2025 for relevant information.

(a) Cash and cash equivalents

	June 30, 2026	December 31, 2025	June 30, 2025
Cash on hand	$ 1	2,212	11
Cash in banks	1,342,414	578,463	685,083
Time deposits	4,915,404	2,820,014	2,708,256
Cash equivalents	4,125,544	5,188,811	3,740,641
	$ 10,383,363	8,589,500	7,133,991

Please refer to note 6(p) for the interest rate risk and sensitivity analysis of the consolidated financial assets and liabilities of the Group.

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(b) Notes and accounts receivables

	June 30, 2026	December 31, 2025	June 30, 2025
Notes receivable	$ 19,673	40,574	12,472
Accounts receivable－non-related parties	11,197,589	9,479,514	7,721,300
Accounts receivable－related parties	92,945	55,211	50,850
Less: Loss allowance	(23,004)	(23,004)	(23,004)
	$ 11,287,203	9,552,295	7,761,618

As of June 30, 2026, December 31 and June 30, 2025, the Group applies the simplified approach to provide for its expected credit losses, i.e. the use of lifetime expected loss provision for all receivables. To measure the expected credit losses, notes receivable and accounts receivable have been grouped based on shared credit risk characteristics and the days past due, as well as incorporated forward looking information.

	June 30, 2026		
	Notes and Accounts receivables gross carrying amount	Weighted average loss rate	Loss allowance provision
Current	$ 11,245,043	0.201%	22,605
Past due within 3 months	65,164	0.612%	399
	$ 11,310,207		23,004

	December 31, 2025		
	Notes and Accounts receivables gross carrying amount	Weighted average loss rate	Loss allowance provision
Current	$ 9,493,119	0.237%	22,464
Past due within 3 months	81,619	0.647%	528
Past due 3 to 6 months	561	2.139%	12
	$ 9,575,299		23,004

(Continued)

NAN YA PRINTED CIRCUIT BOARD CORPORATION AND SUBSIDIARIES
Notes to Consolidated Financial Statements

	June 30, 2025		
	Notes and Accounts receivables gross carrying amount	**Weighted average loss rate**	**Loss allowance provision**
Current	$ 7,668,154	0.293%	22,449
Past due within 3 months	115,120	0.482%	555
Past due 3 to 6 months	1,348	0%	-
	$ 7,784,622		23,004

The movements in the allowance for notes and accounts receivable were as follows:

	For the six months ended June 30,	
	2026	**2025**
Balance at the end of the period (i.e. balance at the beginning of the period)	$ 23,004	23,004

As of June 30, 2026, December 31 and June 30, 2025, the Group did not provide any notes and accounts receivable as collateral for its loans.

(c) Other receivables

	June 30, 2026	**December 31, 2025**	**June 30, 2025**
Other receivables－loans to related parties	$ 701,154	-	-
Other receivables－related parties	17,150	1,951	21,095
Tax refund receivable	128,561	111,642	98,438
Others	56,012	41,823	29,516
	$ 902,877	155,416	149,049

For further credit risk information, please refers to note 6(p).

(d) Inventories

	June 30, 2026	**December 31, 2025**	**June 30, 2025**
Finished goods	$ 542,451	449,749	288,041
Work in process	3,852,542	2,839,577	2,794,631
Raw materials	1,862,778	1,337,943	1,073,433
Supplies	451,409	440,413	445,117
	$ 6,709,180	5,067,682	4,601,222

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The details of costs of sales were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Inventory that has been sold	$ 9,378,234	7,923,114	17,905,495	15,016,165
Reversal of inventory write-down	(235)	(304)	(36,245)	(697)
Unapportioned manufacturing expenses	837,866	891,298	1,752,411	1,826,389
	$ 10,215,865	**8,814,108**	**19,621,661**	**16,841,857**

For the six months ended June 30, 2026 and 2025, net realizable value of inventories has increased due to the increase in market price, the reversal of write-downs amounted to $36,245 and $697, respectively.

As of June 30, 2026, December 31 and June 30, 2025, the Group did not provide any inventories as collateral for its loan.

(e) Investments accounted for using the equity method

The components of the investments accounted for using the equity method were as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Associates	**$ 594,504**	**500,196**	**439,071**

The Group's financial information on investments accounted for using the equity method that are individually insignificant was as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Attributable to the Group:				
Net income (loss)	$ 12,638	(7,693)	25,435	(2,871)
Other comprehensive income	70,986	502	82,140	1,453
Total comprehensive income	**$ 83,624**	**(7,191)**	**107,575**	**(1,418)**

As of June 30, 2026, December 31 and June 30, 2025, the Group did not provide any investments accounted for using the equity method as collateral for its loans.

(Continued)

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(f) Property, plant and equipment

The cost and accumulated depreciation of the property, plant and equipment of the Group were as follows:

	Building	Machinery and equipment	Vehicles	Miscellaneous equipment	Unfinished construction and equipment pending acceptance	Total
Cost:						
Balance as of January 1, 2026	$ 4,691,161	73,187,134	22,620	8,819,463	1,254,566	87,974,944
Additions	-	93,750	1,018	11,603	667,148	773,519
Disposals	-	(489,705)	(69)	(15,915)	-	(505,689)
Reclassification	1,998	563,148	-	99,205	(664,351)	-
Effect of exchange rate changes	107,332	1,459,472	155	10,518	2,563	1,580,040
Balance as of June 30, 2026	**$ 4,800,491**	**74,813,799**	**23,724**	**8,924,874**	**1,259,926**	**89,822,814**
Balance as of January 1, 2025	$ 4,686,068	69,236,324	22,943	6,246,365	7,525,360	87,717,060
Additions	-	142,790	882	15,650	1,102,517	1,261,839
Disposals	-	(657,437)	(621)	(20,003)	-	(678,061)
Reclassification	-	3,472,111	(524)	454,904	(3,926,491)	-
Effect of exchange rate changes	(203,930)	(2,660,747)	(288)	(19,748)	(4,381)	(2,889,094)
Balance as of June 30, 2025	**$ 4,482,138**	**69,533,041**	**22,392**	**6,677,168**	**4,697,005**	**85,411,744**
Accumulated depreciation:						
Balance as of January 1, 2026	$ 3,361,289	44,861,076	14,701	4,364,542	-	52,601,608
Depreciation for the period	64,262	3,143,430	907	237,383	-	3,445,982
Disposals	-	(446,632)	(69)	(15,911)	-	(462,612)
Reclassification	-	(407)	-	407	-	-
Effect of exchange rate changes	81,973	937,882	111	9,358	-	1,029,324
Balance as of June 30, 2026	**$ 3,507,524**	**48,495,349**	**15,650**	**4,595,779**	**-**	**56,614,302**
Balance as of January 1, 2025	$ 3,263,791	40,403,704	13,942	4,044,931	-	47,726,368
Depreciation for the period	68,608	3,021,925	992	148,045	-	3,239,570
Disposals	-	(645,358)	(621)	(19,715)	-	(665,694)
Reclassification	-	(43)	(524)	567	-	-
Effect of exchange rate changes	(150,131)	(1,542,585)	(210)	(17,042)	-	(1,709,968)
Balance as of June 30, 2025	**$ 3,182,268**	**41,237,643**	**13,579**	**4,156,786**	**-**	**48,590,276**
Carrying amounts:						
Balance as of June 30, 2026	**$ 1,292,967**	**26,318,450**	**8,074**	**4,329,095**	**1,259,926**	**33,208,512**
Balance as of December 31, 2025	**$ 1,329,872**	**28,326,058**	**7,919**	**4,454,921**	**1,254,566**	**35,373,336**
Balance as of June 30, 2025	**$ 1,299,870**	**28,295,398**	**8,813**	**2,520,382**	**4,697,005**	**36,821,468**

For gains and losses on disposals, please refer to note 6(o).

As of June 30, 2026, December 31 and June 30, 2025, the Group did not provide any property, plant and equipment as collateral for its loans.

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(g) Right-of-use assets

The Group leases assets including land and buildings, as recognized right-of-use assets. Information about leases for which the Group as a lessee was presented below:

	Land	Buildings	Total
Cost:			
Balance as of January 1, 2026	$ 440,684	2,164,908	2,605,592
Additions	7,332	-	7,332
Change in an index of lease payment	2,160	-	2,160
Effect of exchange rate changes	1,619	-	1,619
Balance as of June 30, 2026	**$ 451,795**	**2,164,908**	**2,616,703**
Balance as of January 1, 2025	$ 429,889	2,178,168	2,608,057
Write-off	-	(24,582)	(24,582)
Change in an index of lease payment	11,499	-	11,499
Effect of exchange rate changes	(3,075)	-	(3,075)
Balance as of June 30, 2025	**$ 438,313**	**2,153,586**	**2,591,899**
Accumulated depreciation:			
Balance as of January 1, 2026	$ 313,413	1,051,914	1,365,327
Depreciation for the period	39,588	96,224	135,812
Effect of exchange rate changes	368	-	368
Balance as of June 30, 2026	**$ 353,369**	**1,148,138**	**1,501,507**
Balance as of January 1, 2025	$ 236,648	882,482	1,119,130
Depreciation for the period	38,277	96,140	134,417
Write-off	-	(22,931)	(22,931)
Effect of exchange rate changes	(613)	-	(613)
Balance as of June 30, 2025	**$ 274,312**	**955,691**	**1,230,003**
Carrying amount:			
Balance as of June 30, 2026	**$ 98,426**	**1,016,770**	**1,115,196**
Balance as of December 31, 2025	**$ 127,271**	**1,112,994**	**1,240,265**
Balance as of June 30, 2025	**$ 164,001**	**1,197,895**	**1,361,896**

(Continued)

(h) Lease liabilities

The carrying amount of the lease liabilities was as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Current	$ 214,431	248,048	264,935
Non-current	$ 894,520	986,579	1,091,920

For the maturity analysis, please refer to note 6(p).

The amounts recognized in profit or loss were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Interest on lease liabilities	$ 2,871	3,512	5,908	7,190
Variable lease payment not included in the measurement of lease liabilities; expenses relating to short-term leases; expenses relating to leases of low-value assets	$ 10,941	10,019	21,367	19,702

The amounts recognized in the statement of cash flows for the Group were as follows:

	For the six months ended June 30,	
	2026	2025
Total cash outflow for leases	$ 162,443	159,356

(i) Real estate leases

The Group leases land and buildings to be used for its office space and plants, which typically runs for a period of 2 to 10 years.

(ii) Other leases

The Group leases machinery and equipment with contract periods within a year. These leases are short-term leases or leases of low-value items. The Group has elected not to recognize its right-of-use assets and lease liabilities for these leases.

(i) Employee benefits

(i) Defined benefit plan

Management believes that there was no material volatility of the market, no material reimbursement and settlement or other material one-time events since prior fiscal year. As a result, the pension cost in the accompanying interim consolidated financial statements was measured and disclosed according to the actuarial report as of December 31, 2025 and 2024.

The pension expenses recorded were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Operating costs	$ 3,790	4,368	7,567	8,735
Selling expenses	127	154	255	309
Administrative expenses	562	698	1,138	1,396
	$ 4,479	**5,220**	**8,960**	**10,440**

(ii) Defined contribution plan

The pension costs contributed to the related authority were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Operating costs	$ 132,813	116,121	266,446	236,558
Selling expenses	2,145	1,938	4,229	4,004
Administrative expenses	7,708	7,357	15,436	15,072
	$ 142,666	**125,416**	**286,111**	**255,634**

(j) Income tax

(i) The details of income tax expense (benefit) were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Current income tax expense	$ 708,833	3,229	939,472	30,594
Deferred income tax expence (benefit)	5,015	(42,380)	63,947	(21,077)
Total income tax expense (benefit)	**$ 713,848**	**(39,151)**	**1,003,419**	**9,517**

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(ii) The details of income tax expense (benefit) under other comprehensive income were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Components of other comprehensive income that will be reclassified to profit or loss:				
Exchange differences on translation of foreign financial statements	$ 48,947	(440,189)	182,836	(378,509)

(iii) The Company' s tax returns for the year through 2023 were assessed by the ROC tax authorities.

(iv) The Group is subject to the global minimum top-up tax under Pillar Two tax legislation. During the year 2025, the Group' s subsidiary operating in Hong Kong enacted and implemented income inclusion rules in accordance with Pillar Two requirements, with the domestic minimum top-up tax becoming effective on January 1 of the same year. Based on an analysis of Hong Kong's tax regime and the applicable effective tax rates, the Group does not expect the top-up tax to have a material impact. The Group will continue to closely monitor and assess legislative developments in the jurisdictions where its subsidiaries operate. Any impact arising from the top-up tax will be recognized as current income tax expense, as appropriate.

(k) Capital and other equity interest

Except for those described below, there were no material changes in equity for the six months ended June 30, 2026 and 2025. Please refer to note 6(k) of the consolidated financial statements for the year ended December 31, 2025 for other relevant disclosures.

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(i) Capital surplus

The components of capital surplus were as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Paid-in capital in excess of par value	$ 17,874,841	17,874,841	17,874,841
Employee stock options	250,434	250,434	250,434
Others	373	373	357
	$ **18,125,648**	**18,125,648**	**18,125,632**

(ii) Retained earnings

According to the rules of the Company' s articles, any earnings of an annual final accounting shall first be used to pay income taxes and to offset accumulated losses. Thereafter, 10% of the remaining earnings shall be appropriated as legal reserve; however, this requirement shall not apply once the legal reserve has reached the amount of the paid-in capital. The Company may also appropriate a special reserve when necessary. If there are any remaining earnings for the year, together with unappropriated earnings accumulated from prior years, the Board of Directors shall prepare a proposal for the distribution of dividends. The distribution of cash dividends is authorized to be approved by a resolution adopted by a majority vote at a meeting attended by at least 2/3 of the directors, and shall be reported to the shareholders' meeting thereafter; while the distribution of stock dividends shall be submitted to the shareholders' meeting for approval.

The Company adopts three kinds of dividend distribution policies, which are cash dividends, capitalization of earnings, and capital surplus. The net earnings after deducting the legal reserve and special reserve may first be distributed by way of cash dividends which shall be equal to at least fifty percent of the Company's total dividend distribution every year. The capitalization of earnings and capital surplus shall not exceed fifty percent of the total dividends.

Earnings distribution

The 2025 and 2024 earnings distribution had been approved during the board meetings held on February 24, 2026 and February 27, 2025, respectively, as follows:

	2025		2024	
	Dividends per share (NTD)	**Amount**	**Dividends per share (NTD)**	**Amount**
Dividends distributed to common shareholders:				
Cash	$ 2.00	**1,292,331**	1.00	**646,166**

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(iii) Other equity interest (net of tax)

	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets at fair value through other comprehensive income	Total
Balances as of January 1, 2026	$ (598,752)	(177,050)	(775,802)
Exchange differences on translation of foreign operations	731,343	-	731,343
Unrealized gains (losses) on financial assets at fair value through other comprehensive income	-	46,438	46,438
Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income, associates accounted for using equity method	-	82,140	82,140
Balances as of June 30, 2026	**$ 132,591**	**(48,472)**	**84,119**
Balances as of January 1, 2025	$ (95,298)	(229,130)	(324,428)
Exchange differences on translation of foreign operations	(1,514,037)	-	(1,514,037)
Unrealized gains (losses) on financial assets at fair value through other comprehensive income	-	(1,947)	(1,947)
Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income, associates accounted for using equity method	-	1,453	1,453
Balances as of June 30, 2025	**$ (1,609,335)**	**(229,624)**	**(1,838,959)**

(l) Earnings (loss) per share

Calculation of earnings (loss) per share for the six months ended June 30, 2026 and 2025 was as follows:

(i) Basic earnings (loss) per share

1) Net profit (loss) attributable to equity shareholders of the Company

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Net profit (loss) attributable to equity shareholders of the Company	**$ 2,261,784**	**(187,429)**	**3,570,410**	**20,044**

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2) Weighted average number of ordinary shares outstanding

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Weighted average number of ordinary shares outstanding (in thousands of shares)	**646,166**	**646,166**	**646,166**	**646,166**

(ii) Diluted earnings (loss) per share

1) Net profit (loss) attributable to equity shareholders of the Company (diluted)

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Net profit (loss) attributable to equity shareholders of the Company (diluted)	$ **2,261,784**	**(187,429)**	**3,570,410**	**20,044**

2) Weighted average number of ordinary shares outstanding (diluted)

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Weighted average number of ordinary shares outstanding (basic) (in thousands of shares)	646,166	646,166	646,166	646,166
Effects of dilutive potential ordinary shares				
Effects of employee stock compensation (in thousands of shares)	7	-	10	1
Weighted average number of ordinary shares outstanding (diluted) (in thousands of shares)	**646,173**	**646,166**	**646,176**	**646,167**

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(m) Revenue from contracts with customers

(i) Disaggregation of revenue

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Primary geographical markets:				
Taiwan	$ 6,067,614	3,396,059	10,969,705	6,516,065
USA	563,674	535,271	1,096,164	1,052,895
Mainland China	3,940,831	3,458,880	7,453,994	6,911,194
Korea	1,718,837	531,700	2,767,819	1,021,681
Other countries	1,284,519	1,661,009	2,465,034	2,539,116
	$ 13,575,475	**9,582,919**	**24,752,716**	**18,040,951**
Major products:				
Printed circuit board	$ 13,199,004	9,335,875	24,082,577	17,579,737
Others	376,471	247,044	670,139	461,214
	$ 13,575,475	**9,582,919**	**$ 24,752,716**	**18,040,951**

(ii) Contract balances

	June 30, 2026	**December 31, 2025**	**June 30, 2025**
Notes receivable	$ 19,673	40,574	12,472
Accounts receivable－non-related parties	11,197,589	9,479,514	7,721,300
Accounts receivable－related parties	92,945	55,211	50,850
Less: Loss allowance	(23,004)	(23,004)	(23,004)
	$ 11,287,203	**9,552,295**	**7,761,618**

	June 30, 2026	**December 31, 2025**	**June 30, 2025**
Contract liabilities－unearned sales	**$ 4,406,130**	**5,515,202**	**6,624,274**

	June 30, 2026	**December 31, 2025**	**June 30, 2025**
Current	$ 2,218,144	2,218,144	2,218,144
Non-current	2,187,986	3,297,058	4,406,130
	$ 4,406,130	**5,515,202**	**6,624,274**

For details on notes and accounts receivable and allowance for impairment, please refer to note 6(b).

(Continued)

The contract liabilities primarily relate to the advance consideration received from customers, for which revenue will be recognized when products are delivered to customers.

The amount of revenue recognized for the six months ended June 30, 2026 and 2025 that were included in the contract liability balance at the beginning of the period both amounted to $1,109,072.

(n) Employee compensation

On May 27, 2025, the Company resolved at the shareholders' meeting to amend its Articles of Incorporation. According to the amended Articles of Incorporation, if there is profit for the year, 0.05% to 0.5% of the profit before deducting employee compensation for the year should be set aside as employee compensation; among which, 0.03% to 0.3% of the profit before deducting employee compensation for the year should be set aside for salary adjustments or employee compensation for entry-level employees. When the Company incurs an accumulated deficit, the Company should reserve in advance to cover the accumulated deficit. Prior to the amendment, the Articles of Incorporation stipulated that if there is a profit for the year, the Company should set aside 0.05% to 0.5% of the pre-tax earnings before deducting the employees' remuneration for the year as employee compensation. However, if there are accumulated deficits, the Company should reserve an amount to cover such deficits.

The estimated remunerations to employees amounted to $5,599, $(455), $8,802 and $58 for the three months and six months ended June 30, 2026 and 2025, respectively. These amounts were estimated using the Company's net income before tax before the remunerations to employees for each period, deducting the accumulated losses and then multiplying the remaining amount by the proposed percentage which is stated under the Company's Article of Incorporation. These remunerations were expensed under operating costs or expenses for the period. Related information would be available on the Market Observation Post System website.

For the years ended December 31, 2025 and 2024, the remunerations to employees amount to $4,698 and $323, respectively, which were paid in cash. There was no difference from the actual distribution. Related information can be accessed from the Market Observation Post System website.

(o) Non-operating income and expenses

(i) Interest income

The details of interest income were as follows:

		For the three months ended June 30,		For the six months ended June 30,	
		2026	**2025**	**2026**	**2025**
Interest income from bank deposits	$	27,878	37,301	49,981	72,963
Other interest income		16,431	13,271	31,208	26,049
	$	**44,309**	**50,572**	**81,189**	**99,012**

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(ii) Other income

The details of other income were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Rental income	$ 14,225	10,429	29,767	19,756
Dividend revenue	1,498	-	1,498	-
Government grants	900	271	926	660
Others	82,758	59,982	154,600	105,772
	$ 99,381	**70,682**	**186,791**	**126,188**

(iii) Other gains and losses

The details of other gains and losses were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Losses on disposal of property, plant and equipment	$ (38,226)	(2,785)	(37,468)	(6,154)
Net foreign exchange (losses) gains	(37,781)	(698,538)	74,096	(574,366)
Others	(1,186)	(1,385)	(1,911)	(4,157)
	$ (77,193)	**(702,708)**	**34,717**	**(584,677)**

(iv) Finance costs

The details of finance costs were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Interest expense	**$ 2,871**	**3,512**	**5,908**	**7,261**

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(p) Financial instruments

Except for the contention mentioned below, there was no significant change with regard to the fair value and exposure risks of credit risk, liquidity risk and market risk on financial instruments. Please refer to note 6(p) of the consolidated financial statements for the year ended December 31, 2025 for the related information.

(i) Liquidity risk

The following table shows the remaining contractual maturities of financial liabilities, including estimated interest payments :

	Carrying amount	Contractual cash flow	Within 6 months	6-12 months	1-2 years	2-5 years	Over 5 years
June 30, 2026							
Non-derivative financial liabilities							
Accounts payable (including related parties)	$ 1,747,828	1,747,828	1,747,828	-	-	-	-
Dividends payable	1,292,331	1,292,331	1,292,331	-	-	-	-
Other payables (including related parties)	2,099,307	2,099,307	2,099,307	-	-	-	-
Lease liabilities (including current portion)	1,108,951	1,139,077	121,860	102,478	204,955	608,566	101,218
	$ 6,248,417	**6,278,543**	**5,261,326**	**102,478**	**204,955**	**608,566**	**101,218**
December 31, 2025							
Non-derivative financial liabilities							
Accounts payable (including related parties)	$ 1,710,875	1,710,875	1,710,875	-	-	-	-
Other payables (including related parties)	2,366,087	2,366,087	2,366,087	-	-	-	-
Lease liabilities (including current portion)	1,234,627	1,270,398	138,980	120,058	202,272	606,816	202,272
	$ 5,311,589	**5,347,360**	**4,215,942**	**120,058**	**202,272**	**606,816**	**202,272**
June 30, 2025							
Non-derivative financial liabilities							
Accounts payable (including related parties)	$ 1,744,040	1,744,040	1,744,040	-	-	-	-
Dividends payable	646,166	646,166	646,166	-	-	-	-
Other payables (including related parties)	1,491,444	1,491,444	1,491,444	-	-	-	-
Lease liabilities (including current portion)	1,356,855	1,398,808	139,169	138,051	219,391	601,465	300,732
	$ 5,238,505	**5,280,458**	**4,020,819**	**138,051**	**219,391**	**601,465**	**300,732**

It is not expected that the cash flows included in the maturity analysis could occur significantly earlier, or at significantly different amounts.

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(ii) Currency risk

1) Exposure to foreign currency risk

The Group’s significant exposure to foreign currency risk was as follows:

	June 30, 2026		
	Foreign currency	**Exchange rate**	**New Taiwan Dollars**
Financial assets			
Monetary items			
USD	$ 317,544	31.8370	10,109,635
EUR	1,363	36.3727	49,573
JPY	67,507	0.1967	13,279
CNY	502	4.6744	2,347
Financial liabilities			
Monetary items			
USD	9,410	31.8370	299,573
JPY	583,131	0.1967	114,702

	December 31, 2025		
	Foreign currency	**Exchange rate**	**New Taiwan Dollars**
Financial assets			
Monetary items			
USD	$ 272,067	31.4380	8,553,229
EUR	741	36.6957	27,195
JPY	86,905	0.1997	17,355
CNY	167	4.4727	746
Financial liabilities			
Monetary items			
USD	8,791	31.4380	276,379
JPY	516,066	0.1997	103,058

(Continued)

	June 30, 2025		
	Foreign currency	**Exchange rate**	**New Taiwan Dollars**
Financial assets			
Monetary items			
USD	$ 248,514	29.9020	7,431,052
EUR	499	34.0964	17,025
JPY	35,463	0.2011	7,132
CNY	3	4.1770	12
Financial liabilities			
Monetary items			
USD	6,148	29.9020	183,847
JPY	660,612	0.2011	132,849

2) Sensitivity analysis

The Group's exposure to foreign currency risk arises from the foreign currency exchange fluctuations on cash and cash equivalents, accounts receivable and other receivables, loans, accounts payable and other payables which are denominated in foreign currencies. A 1% depreciation or appreciation of the NTD against the USD, EUR, JPY and CNY as of June 30, 2026 and 2025 would have increased or decreased the net income before tax by $97,606 and $71,385 for the six months ended June 30, 2026 and 2025, respectively. The analysis is performed on the same basis for both periods.

3) Foreign exchange gain and loss on monetary items

Due to the variety of functional currencies, the Group disclosed its aggregated foreign exchange gains (losses); the Group's foreign exchange gains, including realized and unrealized, for the six months ended June 30, 2026 and 2025 were the net exchange gains (losses) of $74,096 and $(574,366), respectively.

(iii) Interest rate analysis

The Group's exposure to interest rate risk arising from financial assets and liabilities is described in the liquidity risk section of this note.

The following sensitivity analysis is based on the risk exposure to interest rates of the derivative and non-derivative financial instruments on the reporting date. For floating rate instruments, the sensitivity analysis assumes the liabilities bearing variable interest rates are outstanding for the whole year. A 1% increase or decrease in interest rate is assessed by management to be a reasonably possible change in interest rate.

If the interest rates increase or decrease by 1% (with all the other factors remain constant) for the six months ended June 30, 2026 and 2025, no significant impact on the Group's profit would occur.

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(iv) Fair value of information

1) Fair value of financial instruments

The carrying amount of the Group's financial assets and liabilities is reasonably close to the fair value, and lease liabilities, disclosure of fair value information is not required:

	June 30, 2026				
	Carrying Amount	Fair Value			
		Level 1	Level 2	Level 3	Total
Financial assets at fair value through other comprehensive income					
Domestic listed stocks	$ 163,282	163,282	-	-	163,282
Financial assets measured by amortized cost					
Cash and cash equivalents	10,383,363	-	-	-	-
Notes and accounts receivable, net (including related parties)	11,287,203	-	-	-	-
Other receivables (including related parties)	774,316	-	-	-	-
Total	**$ 22,608,164**	**163,282**	**-**	**-**	**163,282**
Financial liabilities measured by amortized cost					
Accounts payable (including related parties)	$ 1,747,828	-	-	-	-
Dividends payable	1,292,331	-	-	-	-
Other payables (including related parties)	2,099,307	-	-	-	-
Lease liabilities (including current portion)	1,108,951	-	-	-	-
Total	**$ 6,248,417**	**-**	**-**	**-**	**-**

	December 31, 2025				
	Carrying Amount	Fair Value			
		Level 1	Level 2	Level 3	Total
Financial assets at fair value through other comprehensive income					
Domestic listed stocks	$ 116,844	116,844	-	-	116,844
Financial assets measured by amortized cost					
Cash and cash equivalents	8,589,500	-	-	-	-
Notes and accounts receivable, net (including related parties)	9,552,295	-	-	-	-
Other receivables (including related parties)	43,774	-	-	-	-
Total	**$ 18,302,413**	**116,844**	**-**	**-**	**116,844**

(Continued)

NAN YA PRINTED CIRCUIT BOARD CORPORATION AND SUBSIDIARIES
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	December 31, 2025				
	Carrying	Fair Value			
	Amount	Level 1	Level 2	Level 3	Total
Financial liabilities measured by amortized cost					
Accounts payable (including related parties)	$ 1,710,875	-	-	-	-
Other payables (including related parties)	2,366,087	-	-	-	-
Lease liabilities (including current portion)	1,234,627	-	-	-	-
Total	$ 5,311,589	-	-	-	-

	June 30, 2025				
		Fair Value			
	Carrying Amount	Level 1	Level 2	Level 3	Total
Financial assets at fair value through other comprehensive income					
Domestic listed stocks	$ 104,411	104,411	-	-	104,411
Financial assets measured by amortized cost					
Cash and cash equivalents	7,133,991	-	-	-	-
Notes and accounts receivable, net (including related parties)	7,761,618	-	-	-	-
Other receivables (including related parties)	50,611	-	-	-	-
Total	$ 15,050,631	104,411	-	-	104,411
Financial liabilities measured by amortized cost					
Accounts payable (including related parties)	$ 1,744,040	-	-	-	-
Dividends payable	646,166	-	-	-	-
Other payables (including related parties)	1,491,444	-	-	-	-
Lease liabilities (including current portion)	1,356,855	-	-	-	-
Total	$ 5,238,505	-	-	-	-

(Continued)

(q) Financial risk management

There were no significant changes in the Group's financial risk management objective and policy since December 31, 2025. Please refer to the detailed disclosure on financial risk management in note 6(q) of the consolidated financial statements for the year ended December 31, 2025.

(r) Capital management

The objectives, policies and processes of capital management of the Group has been applied consistently with those described in the consolidated financial statements for the year ended December 31, 2025. Please refer to note 6(r) of the consolidated financial statements as of and for the year ended December 31, 2025, for the detailed disclosure on capital management.

(s) Investing and financing activities not affecting current cash flow

The Group’ s investing and financing activities which did not affect the current cash flow for the six months ended June 30, 2026 and 2025 were as follows:

(i) For right-of-use assets under leases, please refer to note 6(g).

(ii) Reconciliation of liabilities arising from financing activities were as follows:

			Non-cash changes		
	January 1, 2026	Cash flows	Acquisition	Changes in lease payments	June 30, 2026
Lease liabilities (including current portion)	$ 1,234,627	(135,168)	9,492	-	1,108,951

			Non-cash changes		
	January 1, 2025	Cash flows	Acquisition	Changes in lease payments	June 30, 2025
Lease liabilities (including current portion)	$ 1,479,471	(132,464)	11,499	(1,651)	1,356,855

(7) Related-party transactions

(a) Parent company and ultimate controlling party

Nan Ya Plastics Corporation is both the parent company and the ultimate controlling party of the Group. It owns 61.36% of all shares outstanding of the Company, and has issued the consolidated financial statements available for public use.

(b) Names and relationship with related parties

The followings are entities that have had transactions with the Group during the periods covered in the consolidated financial statements.

Name of related party	Relationship with the Group
Nan Ya Plastics Corporation (NYPC)	The parent company
Formosa Advanced Technologies Co., Ltd. (FATC)	The Group's associates
Nan Ya Electronic Materials (Kunshan) Co., Ltd. (NEMK)	The Group's parent company is the ultimate controlling parent of the company
Nan Ya Electric (Nantong) Co., Ltd. (NENC)	The Group's parent company is the ultimate controlling parent of the company
Formosa Plastics Corporation (FPC)	The Group's parent company is the company's board of director
Formosa Biomedical Technology Corporation	The Group's parent company is a board of director of the company
Wellink Technology Co., Ltd. (WTC)	The Group's parent company is the ultimate controlling parent of the company
PFG Fiber Glass (Kunshan) Co., Ltd. (PFG)	The Group's parent company is the ultimate controlling parent of the company
Nan Ya Draw-Textured Yarn (Kun Shan) Co., Ltd. (NDKC)	The Group's parent company is the ultimate controlling parent of the company

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(c) Significant related-party transactions

(i) Operating revenues

Significant sales to related parties were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Associates	$ 354,841	117,072	625,072	282,285
Other related parties	-	288	151	499
	$ 354,841	**117,360**	**625,223**	**282,784**

The sales price from related parties is not significantly different from non-related general parties. The normal credit term with the companies above is collection on open account 70 days. There is no collateral received among related parties accounts receivable and there is no need to estimate loss allowance.

(ii) Receivables from related parties

The balances of accounts receivable from related parties were as follows:

Account	Relationship	June 30, 2026	December 31, 2025	June 30, 2025
Accounts receivable due from related parties	Associates	$ 92,945	55,128	50,737
Accounts receivable due from related parties	Other related parties	-	83	113
		$ 92,945	**55,211**	**50,850**

(iii) Purchases from related parties

Significant purchases from related parties were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
The parent company	$ 529,221	433,105	956,806	852,027
Other related parties				
NEMK	225,182	222,347	403,663	364,157
WTC	-	33,472	31,199	67,164
Others	42,773	35,571	76,652	74,600
	$ 797,176	**724,495**	**1,468,320**	**1,357,948**

(Continued)

The purchase price from related parties is not significantly different from non-related general parties. The normal credit term with the related parties above is collected on open account 30 days, on open account 60 days, on open account 90 days and on the day following the day of approving payment, respectively.

(iv) Payables to related parties

The details of accounts payable to related parties were as follows:

Account	Relationship	June 30, 2026	December 31, 2025	June 30, 2025
Accounts payable to related parties	The parent company	$ 114,976	100,434	141,456
Accounts payable to related parties	Other related parties NEMK	93,925	43,797	82,257
Accounts payable to related parties	WTC	-	22,553	15,120
Accounts payable to related parties	Others	12,456	9,760	10,733
		$ 221,357	176,544	249,566

(v) Property transaction

The Group purchased fixed assets from other related party, Nan Ya Draw-Textured Yarn (Kun Shan) Co., Ltd., with the acquisition price of $270, which had been fully paid for the six months ended June 30, 2026.

The Group purchased fixed assets from the parent company, with the acquisition price of $111,160 and $332,948 for the six months ended June 30, 2025 and for the year ended December 31, 2025, respectively. As of June 30, 2026, December 31 and June 30, 2025, the Group still had the unpaid payables of $66,590, $66,590 and $22,232, respectively, accounted for as other payables to related parties.

(vi) Loans to related parties

	Other receivables due from related parties		
	June 30, 2026	**December 31, 2025**	**June 30, 2025**
Other related parties－PFG	**$ 701,154**	**-**	**-**
Range of interest rates	**2.10%**	**-**	**-**

The Group’s loans to related parties were unsecured. There are no provisions for doubtful debt required after the management’s assessment.

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(vii) Dividends

	Other receivables due from related parties		
	June 30, 2026	**December 31, 2025**	**June 30, 2025**
Associates－FATC	$ 13,267	-	19,237
Other related parties	1,498	-	-
	$ 14,765	**-**	**19,237**

(viii) Lease of property, plant and equipment

1) The lease revenue of the Group from leasing its property, plant and equipment to its related parties, accounted for as other income, were as follows:

	Lease revenue			
	For the three months ended June 30,		**For the six months ended June 30,**	
	2026	**2025**	**2026**	**2025**
The parent company	**$ 3,202**	**3,173**	**6,405**	**6,346**

The rentals charged to related parties are determined based on the local market prices and monthly rentals, depending on the contract. As of June 30, 2026, December 31 and June 30, 2025, all rentals have been collected by the Group.

2) The rental expenses of the Group's property, plant and equipment leased from its related parties were as follows:

The Group entered into different lease agreements with its parent company for its Taipei office, as well as its factories and employee dormitories, both located at Luchu Dist., Taoyuan City and Shulin Dist., New Taipei City, with monthly rental fees based on the local market prices within their respective vicinities. For the three months and six months ended June 30, 2026 and 2025, the above rentals amounting to $10,327, $8,998, $19,738 and $17,622, respectively, were recognized as expenses. For the three months and six months ended June 30, 2026 and 2025, the amount of $2,836, $3,506, $5,848 and $7,175 was recognized as interest expense. As of June 30, 2026, December 31 and June 30, 2025 the balance of lease liabilities amounting to $1,102,819, $1,234,627 and $1,355,742 respectively.

(ix) Others

The Group bought utilities such as steam, water and electricity from other related parties-Nan Ya Electronic Materials (Kunshan) Co., Ltd. amounting to$64,961, $65,182, $152,652 and $172,226, for the three months and six months ended June 30, 2026 and 2025, respectively. As of June 30, 2026, December 31 and June 30, 2025, the Group still had unpaid payables accounted for as other payables to related parties amounting to $48,871, $31,802 and $22,326, respectively.

For the three months and six months ended June 30, 2026 and 2025, the Group provides sewage treatment service to Nan Ya Electronic Materials (Kunshan) Co., Ltd. and receives $6,183, $5,576, $11,847 and $10,181, respectively. As of June 30, 2026, December 31 and June 30, 2025, the Group still had uncollected receivables accounted for as other receivables due from related parties amounting to $2,385, $1,951 and $1,858, respectively.

(d) Key management personnel compensation

Key management personnel compensation comprised

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Short-term employee benefits	$ 9,590	6,573	15,883	12,979

(8) Pledged assets: None

(9) Commitments and contingencies

(a) The outstanding letters of credit for the importation of raw materials by the Group were as follows:

	June 30, 2026	**December 31, 2025**	**June 30, 2025**
Outstanding letters of credit for the importation of raw materials	$ -	26,565	-

(b) The endorsements by the bank were as follows:

	June 30, 2026	**December 31, 2025**	**June 30, 2025**
The guarantee for customs	$ 43,000	43,000	26,000
The guarantee for letters of credit	$ 20,520	20,520	39,500

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(10) Losses Due to Major Disasters: None

(11) Subsequent Events: None

(12) Other

(a) A summary of current-period employee benefits, and depreciation by function, was as follows:

	For the three months ended June 30, 2026			For the three months ended June 30, 2025		
	Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits						
Salaries	2,122,435	199,369	2,321,804	1,735,618	176,498	1,912,116
Labor and health insurance	171,894	15,006	186,900	147,820	14,367	162,187
Pension expenses	136,603	10,542	147,145	120,489	10,147	130,636
Remuneration of directors	-	1,715	1,715	-	1,600	1,600
Other personnel expenses	53,429	4,363	57,792	54,623	4,416	59,039
Depreciation expenses	1,772,839	6,085	1,778,924	1,685,249	6,492	1,691,741

	For the six months ended June 30, 2026			For the six months ended June 30, 2025		
	Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits						
Salaries	3,998,363	385,296	4,383,659	3,333,552	356,903	3,690,455
Labor and health insurance	338,740	29,511	368,251	298,200	29,225	327,425
Pension expenses	274,013	21,058	295,071	245,293	20,781	266,074
Remuneration of directors	-	3,205	3,205	-	3,100	3,100
Other personnel expenses	107,181	8,720	115,901	110,131	9,018	119,149
Depreciation expenses	3,569,600	12,194	3,581,794	3,360,840	13,147	3,373,987

(b) The seasonality of operation

The operation of the Group is not influenced by seasonality and periodicity.

(Continued)

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(13) Other disclosures

(a) Information on significant transactions

The following is the information on significant transactions required by the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" for the Group:

(i) Loans to other parties:

(in thousands of New Taiwan Dollars)

Number	Name of lender	Name of borrower	Account name	Related party	Highest balance of financing to other parties during the period	Ending balance	Actual usage amount	Range of interest rates during the period	Purposes of fund financing for the borrower (Note 1)	Transaction amount for business between two parties	Reasons for short-term financing	Loss Allowance	Collateral Item	Collateral Value	Individual funding loan limits	Maximum limit of fund financing
1	NPKC	PFG	Other receivables due from related parties	Yes	701,154	701,154	701,154	2.10%	2	-	Operating capital	-	None	-	4,349,123 (Note 2)	8,698,246 (Note 3)

Note 1: 1. With business contact

2. Necessary for short-term financing

Note 2: The amount of financing to related parties or parties with business contact is subjected to a limit, which is 50% of the net value. To other counterparties, the limit is 20% of the net value.

Note 3: The amount of financing to others is subjected to a limit, which is 100% of the net value. To those without business contact but in need of fund, the limit is 40% of the net value.

(ii) Guarantees and endorsements for other parties: None

(iii) Information regarding material securities held at the reporting date (subsidiaries, associates and joint ventures not included): None

(iv) Related-party transactions for purchases and sales with amounts exceeding the lower of $100 million or 20% of the capital stock:

(in thousands of New Taiwan Dollars)

Name of company	Related party	Nature of relationship	Transaction details: Purchase/(Sale)	Transaction details: Amount	Transaction details: Percentage of total purchases/(sales)	Transaction details: Payment terms	Transactions with terms different from others: Unit price	Transactions with terms different from others: Payment terms	Notes/Accounts receivable (payable): Ending balance	Notes/Accounts receivable (payable): Percentage of total notes/accounts receivable (payable)	Note
The Company	NYPC	Parent company	Purchase	948,934	12.19 %	O/A 30 days	-	-	(112,065)	(8.40)%	-
The Company	NPKC	Subsidiary of the Company	Purchase	2,570,632	33.01 %	O/A 30 days	-	-	(454,181)	(34.06)%	Note
The Company	FATC	Associates	(sale)	(237,552)	(1.31)%	O/A 70 days	-	-	21,721	0.26%	-
NPKC	The Company	Parent company	(sale)	(2,570,632)	(27.71)%	O/A 30 days	-	-	454,181	13.01%	Note
NPKC	FATC	Associates	(sale)	(387,520)	(4.18)%	O/A 70 days	-	-	71,224	2.04%	-
NPKC	NEMK	Other related parties	Purchase	403,663	7.76 %	O/A 60 days	-	-	(93,925)	(10.69)%	-

Note: The transactions listed in the left have been written off during the preparation of the consolidated financial statements.

(v) Receivables from related parties with amounts exceeding the lower of $100 million or 20% of the capital stock:

(in thousands of New Taiwan Dollars)

Name of company	Counter-party	Nature of relationship	Ending balance	Turnover rate	Overdue: Amount	Overdue: Action taken	Amounts received in subsequent period	Loss Allowance
NPKC	The Company (Note 1)	Parent company	454,181	11.43	-		454,181	-
NPKC	PFG	Other related parties	701,154	(Note 2)	-		-	-

Note 1 : The transactions listed in the left have been written off during the preparation of the consolidated financial statements.
Note 2 : The turnover rate of other receivables from related parties cannot be calculated.

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(vi) Business relationships and significant intercompany transactions:

(in thousands of New Taiwan Dollars)

No.	Name of company	Name of counter-party	Nature of relationship	Intercompany transactions			
				Account name	Amount	Trading terms	Percentage of the consolidated net revenue or total assets
1	NPKC	The Company	2	Sales	2,570,632	O/A 30 days	10.39%
1	NPKC	The Company	2	Accounts receivable due from related parties	454,181	O/A 30 days	0.70%

Note 1: Numbers are filled in as follows

1. 0 represents the parent company
2. Subsidiaries are numbered from 1

Note 2: Classifications of relation with counterparty are listed as follows:

1. Parent to subsidiary
2. Subsidiary to parent
3. Between subsidiaries

Note 3: Only data related to sales and accounts receivable of all the intercompany transactions and business contact are disclosed. The related purchase and accounts payable are not stated.

Note 4:The transactions listed above have been written off during the preparation of the consolidated financial statements.

(b) Information on investees

The following is the information on investees for the six months ended June 30, 2026 (excluding information on investees in Mainland China):

(in thousands of shares and New Taiwan Dollars)

Name of investor	Name of investee	Location	Main businesses and products	Original investment amount		Balance as of June 30, 2026			Net income (losses) of investee	Share of profits/(losses) of investee	Note
				June 30, 2026	December 31, 2025	Shares (in thousands)	Percentage of ownership	Carrying amount			
The Company	NPHK	HK	Business of electronic products	8,595,674	8,595,674	2,152,020	100.00 %	21,544,200	740,481	740,481	Note1
The Company	NPUC	USA	Customer sales promotion	3,479	3,479	1,000	100.00 %	24,712	970	970	Note1
The Company	FATC	TW	Assembling testing and producing modules for IC	472,968	472,968	13,267	3.00 %	594,504	855,354	25,435	Note2

Note1: The transactions listed in the left have been written off during the preparation of the consolidated financial statements.

Note2: Investee company accounted for using equity method.

(c) Information on investment in mainland China

(i) The names of investees in Mainland China, the main businesses and products, and other information:

(in thousands of New Taiwan Dollars)

Name of investee	Main businesses and products	Total amount of paid-in capital	Method of investment	Accumulated outflow of investment from Taiwan as of January 1, 2026	Investment flows		Accumulated outflow of investment from Taiwan as of June 30, 2026	Net income (losses) of the investee	Percentage of ownership	Investment income (losses)	Carrying amount	Accumulated remittance of earnings in current period
					Outflow	Inflow						
NPKC	Production and marketing of PCBs	8,592,495	(Note 1)	8,592,495	-	-	8,592,495	740,263	100.00%	740,263 (Note 2)	21,527,968	4,063,822

Note 1: NPKC in Mainland China is invested through a company established in a third region.

Note 2: Investment income or loss is recognized according to the financial statements reviewed by the CPA of the Taiwanese parent company.

Note3: The transaction listed above has been written off during the preparation of the consolidated financial statements.

(ii) Limitation on investment in Mainland China:

(in thousands of New Taiwan Dollars)

Accumulated Investment in Mainland China as of June 30, 2026	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment (Note)
8,592,495	8,592,495	-

Note: The Industrial Development Bureau of the MOEA issued a letter to the Company stating that it qualifies under Section 12 of the Statute for Upgrading Industries.

(iii) Significant transactions:

Please refer to "Information on significant transactions" for direct or indirect significant transactions (written off during the preparation of the consolidated financial statements), between the Company and its investees in Mainland China for the six months ended June 30, 2026.

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(14) Segment information:

The information and reconciliation of operating segments of the Group are as follows:

	For the three months ended June 30, 2026				
	Domestic	American	Asian	Adjustments and elimination	Total
Revenue:					
From external clients	$ 9,808,163	-	3,767,312	-	13,575,475
Intersegments	38,389	8,978	1,310,246	(1,357,613)	-
Total revenue	$ 9,846,552	8,978	5,077,558	(1,357,613)	13,575,475
Income/Loss of reportable segments	$ 2,793,839	1,242	726,561	(546,010)	2,975,632

	For the three months ended June 30, 2025				
	Domestic	American	Asian	Adjustments and elimination	Total
Revenue:					
From external clients	$ 6,991,632	-	2,591,287	-	9,582,919
Intersegments	2,768	8,329	1,029,952	(1,041,049)	-
Total revenue	$ 6,994,400	8,329	3,621,239	(1,041,049)	9,582,919
Income/Loss of reportable segments	$ (226,915)	1,143	(130,877)	130,069	(226,580)

	For the six months ended June 30, 2026				
	Domestic	American	Asian	Adjustments and elimination	Total
Revenue:					
From external clients	$ 18,045,869	-	6,706,847	-	24,752,716
Intersegments	44,299	17,601	2,570,632	(2,632,532)	-
Total revenue	$ 18,090,168	17,601	9,277,479	(2,632,532)	24,752,716
Income/Loss of reportable segments	$ 4,392,004	1,341	921,934	(741,450)	4,573,829

	For the six months ended June 30, 2025				
	Domestic	American	Asian	Adjustments and elimination	Total
Revenue:					
From external clients	$ 13,407,490	-	4,633,461	-	18,040,951
Intersegments	3,892	16,064	2,076,277	(2,096,233)	-
Total revenue	$ 13,411,382	16,064	6,709,738	(2,096,233)	18,040,951
Income/Loss of reportable segments	$ 29,129	1,425	(515,245)	514,252	29,561

	Domestic	American	Asian	Adjustments and elimination	Total
Assets of reportable segments					
June 30, 2026	$ 63,421,191	24,712	23,532,920	(22,135,336)	64,843,487
December 31, 2025	$ 60,209,509	23,649	21,562,121	(20,587,881)	61,207,398
June 30, 2025	$ 58,128,883	21,353	21,792,613	(20,803,767)	59,139,082
Liabilities of reportable segments					
June 30, 2026	$ 14,160,297	-	1,911,650	(489,354)	15,582,593
December 31, 2025	$ 14,086,615	211	1,595,207	(597,529)	15,084,504
June 30, 2025	$ 14,819,156	35	1,351,955	(341,791)	15,829,355