

APEX DYNAMICS, INC. and Subsidiaries

Consolidated Financial Statements for the
Six Months Ended June 30, 2026 and 2025
and Independent Auditors' Review Report

INDEPENDENT AUDITORS' REVIEW REPORT

The Board of Directors and Shareholders of APEX Company :

Introduction

We have audited the consolidated financial statements of APEX Company and its subsidiaries, which comprise the consolidated balance sheets as of June 30, 2026 and 2025, and the related consolidated statements of Comprehensive income for the three months and the 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. It is the management's responsibility to prepare of the consolidated financial statements that adequately expresses itself in accordance with the Financial Reporting Standards for Securities Issuers and the International Accounting Standard No. 34 "Interim Financial Reporting" approved and promulgated by the Financial Supervisory Commission and effective. The accountant's responsibility is based on this. The review results draw conclusions on the consolidated financial statements.

Scope of Review

The accountant performs the review work in accordance with ISRE 2410 「Review of Interim Financial Information Performed by the Independent Auditor of the Entity. The procedures performed when reviewing the consolidated financial statements include inquiries (mainly from those responsible for financial and accounting matters), analytical procedures and other review procedures. The scope of the review work is significantly smaller than the scope of the audit work. Therefore, the accountant may not be able to detect all significant matters that can be identified through the audit work, and therefore cannot express an audit opinion.

Conclusion

Based on the results of the accountant's review, it was not found that the consolidated financial statements failed to comply with the preparation standards for financial reporting of securities issuers and the International Accounting Standard No. 34 "Interim Financial Report" approved and issued by the Financial Supervisory Commission in all material respects report preparation, which makes it impossible to properly express the consolidated financial position of APEX DYNAMICS, INC. As of June 30, 2026 and 2025, its consolidated financial performance for the three months and the 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.

The engagement partners on the audit resulting in this independent auditors' report are Yen-Hui, Chen and Tsu-Hsin, Chang.

KPMG

Taipei, Taiwan (Republic of China)

July 24, 2026

Notice to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with 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 applied in the Republic of China.

For the convenience of readers, the independent auditors' review report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' review report and consolidated financial statements shall prevail.

APEX DYNAMICS, INC. and Subsidiaries

Consolidated Statements of Balance Sheets

(In Thousands of New Taiwan Dollars)

		June 30, 2026		December 31, 2025		June 30, 2025				June 30, 2026		December 31, 2025		June 30, 2025	
Assets		Amount	%	Amount	%	Amount	%	Liabilities and Equity		Amount	%	Amount	%	Amount	%
Current Assets								Current Liabilities							
1100	Cash and cash equivalents (Note.6(1))	\$ 2,041,713	19	1,351,775	12	3,814,666	35	2130	Current contract liabilities (Note.6 (20))	\$ 24,028	-	32,778	-	22,720	-
1110	Current financial assets at fair value through profit or loss (Note.6(2))	266	-	183	-	173	-	2170	Accounts payable	83,456	1	70,584	1	65,884	1
1150	Notes receivable, net (Note.6(3))	408	-	1,529	-	1,810	-	2200	Other payables	273,710	3	171,872	2	302,781	3
1170	Accounts receivable, net (Note.6(3))	299,039	3	180,057	2	227,512	2	2230	Current tax liabilities	139,704	1	97,100	1	122,803	1
1180	Accounts receivable due from related parties, net (Notes.6(3) and 7)	45,250	-	36,134	-	29,151	-	2280	Current lease liabilities (Note.6(13))	33,306	-	31,754	-	31,571	-
1200	Other receivables, net (Note.6(4))	10,334	-	11,602	-	8,905	-	2300	Other Current Liabilities (Note.6 (12))(14))	5,319	-	6,873	-	5,560	-
1220	Current tax assets	537	-	547	-	38	-	Total Current Liabilities		559,523	4	410,961	4	551,319	5
130X	Inventory(Note.6(5))	1,681,215	15	1,746,256	16	1,727,871	16								
1410	Prepayments (Note.6(6))	20,803	-	6,499	-	13,786	-	2570	Deferred tax liabilities	4,427	-	2,354	-	1	-
1476	Other current financial assets (Note.6(10) and 8)	2,981,443	27	3,827,897	34	849,466	8	2580	Non-current lease liabilities (Note.6(13))	626,819	6	643,147	6	648,684	6
1479	Other current assets, others (Note.6(10))	1	-	486	-	11	-	2630	Long-term deferred revenue (Note.6(14))	4,657	-	4,761	-	4,905	-
Total current assets		7,081,009	64	7,162,965	64	6,673,389	61	2645	Guarantee deposits received (Note.6(12))	2,077	-	2,077	-	2,077	-
Non-current assets:								Total Non-Current Liabilities		637,980	6	652,339	6	655,667	6
1600	Property, plant and equipment (Note.6(7) 8 and 9)	3,090,296	28	3,150,676	28	3,233,157	30	Total Liabilities		1,197,503	11	1,063,300	10	1,206,986	11
1755	Right-of-use asset (Note.6(8))	625,748	6	631,592	6	649,795	6	Equity-Parent company (Note.6(18))							
1780	Intangible assets (Note.6(9))	223,585	2	223,079	2	222,919	2	3100	Capital stock	801,714	7	801,714	7	801,714	8
1840	Deferred tax assets	46,249	-	43,230	-	51,933	1	3200	Capital surplus	722,914	6	883,257	8	883,257	8
1920	Guarantee deposits paid (Note.6(10))	2,079	-	2,079	-	2,069	-	3300	Retained earnings	8,408,745	76	8,504,030	75	7,969,891	73
1990	Other non-current assets, others (Note.6 (10))	61,910	-	38,680	-	28,586	-	Total equity		9,933,373	89	10,189,001	90	9,654,862	89
Total Non-current assets		4,049,867	36	4,089,336	36	4,188,459	39	Total Liabilities and Equity		\$ 11,130,876	100	11,252,301	100	10,861,848	100
Total assets		\$ 11,130,876	100	11,252,301	100	10,861,848	100								

The accompanying notes are an integral part of the consolidated financial statements.

APEX DYNAMICS, INC. and Subsidiaries
Consolidated Statements of Comprehensive Income
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

		Three Months Ended June 30				Six Months Ended June 30			
		2026		2025		2026		2025	
		Amount	%	Amount	%	Amount	%	Amount	%
4000	Operating revenue (Note.6(20) and 7)	\$ 902,433	100	731,870	100	1,760,772	100	1,543,732	100
5000	Operating costs (Note.6(5) (7) (8) (13) (16) (21))	<u>435,777</u>	<u>48</u>	<u>350,322</u>	<u>48</u>	<u>838,107</u>	<u>48</u>	<u>729,592</u>	<u>47</u>
	Gross profit (loss) from operations	<u>466,656</u>	<u>52</u>	<u>381,548</u>	<u>52</u>	<u>922,665</u>	<u>52</u>	<u>814,140</u>	<u>53</u>
	Operating Expense (Note.6(7) (8) (9) (13) (16) (21) and7) :								
6100	Selling expenses	9,826	1	8,489	1	18,597	1	17,186	1
6200	Administrative expenses	142,456	16	140,104	19	273,454	16	272,138	18
6300	Research and development expenses	<u>13,126</u>	<u>2</u>	<u>7,699</u>	<u>1</u>	<u>24,507</u>	<u>1</u>	<u>17,647</u>	<u>1</u>
	Total operating expenses	<u>165,408</u>	<u>19</u>	<u>156,292</u>	<u>21</u>	<u>316,558</u>	<u>18</u>	<u>306,971</u>	<u>20</u>
	Net operating income	<u>301,248</u>	<u>33</u>	<u>225,256</u>	<u>31</u>	<u>606,107</u>	<u>34</u>	<u>507,169</u>	<u>33</u>
	Non-operating income and expenses Note.6(22)):								
7100	Interest income	23,426	3	20,235	3	45,416	3	43,203	3
7010	Other income (Note.6(14)(15))	3,221	-	3,073	-	6,410	-	6,163	-
7020	Other gains and losses, net (Note.6(22))	11,899	1	(111,812)	(15)	35,670	2	(35,370)	(2)
7050	Finance costs, net (Note.6(13))	<u>(1,964)</u>	<u>-</u>	<u>(1,985)</u>	<u>-</u>	<u>(3,876)</u>	<u>-</u>	<u>(3,979)</u>	<u>-</u>
	Total non-operating income and expenses	<u>36,582</u>	<u>4</u>	<u>(90,489)</u>	<u>(12)</u>	<u>83,620</u>	<u>5</u>	<u>10,017</u>	<u>1</u>
7900	Profit from continuing operations before tax	337,830	37	134,767	19	689,727	39	517,186	34
7950	Total tax expense (Note.6(17))	<u>77,161</u>	<u>8</u>	<u>40,567</u>	<u>6</u>	<u>143,641</u>	<u>8</u>	<u>89,482</u>	<u>6</u>
	Profit (loss)	<u>260,669</u>	<u>29</u>	<u>94,200</u>	<u>13</u>	<u>546,086</u>	<u>31</u>	<u>427,704</u>	<u>28</u>
8300	Other comprehensive income, net	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8500	Total comprehensive income	<u>\$ 260,669</u>	<u>29</u>	<u>94,200</u>	<u>13</u>	<u>546,086</u>	<u>31</u>	<u>427,704</u>	<u>28</u>
	Profit (loss), attributable to:								
	Shareholders of the parent	\$ 260,669	29	94,200	13	546,086	31	427,704	28
	Non-controlling interests	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>\$ 260,669</u>	<u>29</u>	<u>94,200</u>	<u>13</u>	<u>546,086</u>	<u>31</u>	<u>427,704</u>	<u>28</u>
	Total comprehensive profit and loss belongs to:								
	Shareholders of the parent	\$ 260,669	29	94,200	13	546,086	31	427,704	28
	Non-controlling interests	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>\$ 260,669</u>	<u>29</u>	<u>94,200</u>	<u>13</u>	<u>546,086</u>	<u>31</u>	<u>427,704</u>	<u>28</u>
	Earnings per share (Note.6(19))								
9750	Basic earnings per share (NT\$)	<u>\$ 3.25</u>		<u>1.17</u>		<u>6.81</u>		<u>5.33</u>	
9850	Diluted earnings per share (NT\$)	<u>\$ 3.25</u>		<u>1.17</u>		<u>6.81</u>		<u>5.33</u>	

The accompanying notes are an integral part of the consolidated financial statements.

APEX DYNAMICS, INC. and Subsidiaries
Consolidated Statements of Changes in Equity

(In Thousands of New Taiwan Dollars)

Ownership interest - Attributable to the parent company						
	Retained Earnings					
	Share Capital	Capital Surplus	Legal Reserve	Undistributed Earnings	Total	Total Equity
Balance at January 1, 2025	\$ 801,714	1,203,942	1,069,568	7,113,990	8,183,558	10,189,214
Profit	-	-	-	427,704	427,704	427,704
Other comprehensive income	-	-	-	-	-	-
Total comprehensive income	-	-	-	427,704	427,704	427,704
Appropriation and distribution of retained earnings:						
Legal reserve appropriated	-	-	113,402	(113,402)	-	-
Cash dividends of ordinary share	-	-	-	(641,371)	(641,371)	(641,371)
Cash dividends from Capital surplus	-	(320,685)	-	-	-	(320,685)
Balance at June 30, 2025	\$ 801,714	883,257	1,182,970	6,786,921	7,969,891	9,654,862
Balance at January 1, 2026	\$ 801,714	883,257	1,182,970	7,321,060	8,504,030	10,189,001
Profit	-	-	-	546,086	546,086	546,086
Other comprehensive income	-	-	-	-	-	-
Total comprehensive income	-	-	-	546,086	546,086	546,086
Appropriation and distribution of retained earnings:						
Legal reserve appropriated	-	-	96,185	(96,185)	-	-
Cash dividends of ordinary share	-	-	-	(641,371)	(641,371)	(641,371)
Cash dividends from Capital surplus	-	(160,343)	-	-	-	(160,343)
Balance at June 30, 2026	\$ 801,714	722,914	1,279,155	7,129,590	8,408,745	9,933,373

The accompanying notes are an integral part of the consolidated financial statements.

APEX DYNAMICS, INC. and Subsidiaries

Consolidated Statements of Cash Flows

(In Thousands of New Taiwan Dollars)

	Six Months Ended June 30	
	2026	2025
Cash flows from (used in) operating activities :		
Profit (loss) before tax	\$ 689,727	517,186
Adjustments :		
Adjustments to reconcile profit (loss) :		
Depreciation expense	137,743	143,551
Amortization expense	563	197
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(83)	10
Interest expense	3,876	3,979
Interest income	(45,416)	(43,203)
Dividend income	(9)	(11)
loss (gain) on disposal of property, plant and equipment	(143)	-
Total adjustments to reconcile profit (loss)	96,531	104,523
Changes in operating assets and liabilities :		
Changes in operating assets		
Decrease (increase) in notes receivable	1,121	2,343
Decrease (increase) in accounts receivable	(118,982)	(57,240)
Decrease (increase) in accounts receivable due from related parties	(9,116)	(86)
Decrease (increase) in other receivable	733	106
Adjustments for decrease (increase) in inventories	65,041	30,230
Decrease (increase) in prepayments	(14,304)	(6,573)
Adjustments for decrease (increase) in other current assets	485	309
Total change in operating assets	(75,022)	(30,911)
Changes in operating liabilities		
Increase (decrease) in contract liabilities	(8,750)	(5,241)
Increase (decrease) in accounts payable	12,872	(12,316)
Increase (decrease) in other payables	98,945	140,357
Adjustments for increase (decrease) in other current liabilities	(1,658)	(166)
Total changes in operating liabilities	101,409	122,634
Total changes in operating assets and liabilities	26,387	91,723
Total adjustments	122,918	196,246
Cash inflow (outflow) generated from operations	812,645	713,432
Interest received	45,951	40,721
Dividends received	9	11
Interest paid	(3,876)	(3,979)
Income taxes refund (paid)	(101,973)	(160,533)
Net cash flows from (used in) operating activities	752,756	589,652
Cash flows from (used in) Investing Activities :		
Acquisition of property, plant and equipment	(25,209)	(33,759)
On disposal of property, plant and equipment	143	-
Acquisition of intangible assets	(798)	-
Decrease in other financial assets	846,454	869,797
Increase in other non-current assets	(53,945)	(10,456)
Net cash flows from (used in) investing activities	766,645	825,582
Cash flows from (used in) financing activities :		
Payments of lease liabilities	(27,749)	(25,970)
Cash dividends paid	(801,714)	(962,056)
Net cash flows from (used in) financing activities	(829,463)	(988,026)
Net decrease in cash and cash equivalents	689,938	427,208
Cash and cash equivalents at beginning of period	1,351,775	3,387,458
Cash and cash equivalents at end of period	\$ 2,041,713	3,814,666

The accompanying notes are an integral part of the consolidated financial statements.

APEX DYNAMICS, INC. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the six months ended June 30, 2026 and 2025

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

1. Company history

The APEX DYNAMICS, INC. (Hereinafter referred to as the "Consolidated Company", named Taiwan Guangyong Power Technology Co., Ltd.), established on October 26, 1999 with the approval of the Ministry of Economic Affairs, The Taiwan Guangyong Power Technology Co., Ltd. merged with APEX DYNAMICS, INC. on December 26, 2008, and took the company as the surviving company after the merger, It was renamed as APEX DYNAMICS, INC. on February 26, 2009, registered at No. 10, Keyuan 3rd Rd., Situn District, Taichung City, Taiwan. The main business items of the Consolidated Company are the manufacture of mechanical transmission components such as precision gearbox, mechanical drive system accessories and the star rated hotel.

The company's stock has been approved for listing and trading by the Taiwan Stock Exchange, it has been officially listed on the Taiwan Stock Exchange since May 9, 2022.

2. Approval date and procedures of the financial statements

The Consolidated Company only financial statements were authorized for issuance by the Board of Directors on July 24, 2026.

3. New standards, amendments and interpretations adopted

(1) The impact of the newly released and revised standards and interpretations are recognized by the "Financial Supervisory Commission"

The Consolidated Company began to apply the following newly revised "International Financial Reporting Standards" and "International Accounting Standards" from January 1, 2026, and it did not have a significant impact on individual financial statements.

- "International Financial Reporting Standards" No.17 : "Contract of Insurance" ,and amendments to "International Financial Reporting Standards" No.17.
- "International Financial Reporting Standards" No.9 and amendments to "International Financial Reporting Standards" No.7 "Amendments to the Classification and Measurement of Financial Instruments"
- Annual improve to "International Financial Reporting Standards".
- Amendments to "International Financial Reporting Standards", No.9 and No.7: "Nature - dependent electricity contract".

(2) Newly released and revised standards and interpretations not yet approved by the "Financial Supervisory Commission"

The standards and interpretations that have been issued and revised by the International Accounting Standards Board but have not yet been approved by the Financial Supervisory Commission be relevant to the merged Consolidated Company as follows :

Newly released or revised standards	Main revisions	Issued by the Council Effective Date
"International Financial Reporting Standards", No.18 : "Presentation and disclosure of financial statements."	The new standard introduces three categories of income and expense, two income statement subtotals and a single note on management's performance measurement. These three revisions and strengthened guidance on how to segment information in financial statements lay the foundation for providing users with better and more consistent information and will impact all companies. • More structured income statements: Under current standards, companies use different formats to express their operating results, making it difficult for investors to compare financial performance across companies. The new standard adopts a more structured income statement, introduces a new definition of "operating profit" subtotal, and stipulates that all income and expenses and losses will be classified into three new different categories based on the company's main operating activities. • Management Performance Measurement (MPMs): The new standard introduces a definition of management performance measurement and requires companies to explain in a single note to the financial statements why each measure provides useful information, how it is calculated and how it reconciles the measure with the amount recognized in accordance with IFRS accounting standards. • More granular information : The new standard includes guidance on how companies can enhance the grouping of information in their financial statements. This includes guidance on whether the information should be included in the main financial statements or further broken down in the notes.	January 1, 2027 Note: On September 25, 2026, the FSC announced that IFRS 18 will take effect starting from January 1, 2028. Domestic entities could elect to apply IFRS 18 for an earlier period after the endorsement of IFRS 18 by the FSC.

The Consolidated Company is continuing to evaluate the impact of the above standards and interpretations on the financial position and operating results of the Consolidated Company. The relevant impact will be disclosed when the evaluation is completed.

The Consolidated Company expects that the following other unrecognized newly issued and revised standards will not have a significant impact on consolidated financial statements.

- Amendments to "International Financial Reporting Standards" No.10 and "International Accounting Standards" No.28 "Asset sale or investment between investors and their affiliates or joint ventures"
- "International Financial Reporting Standards" No.19: "Updating the Subsidiaries without Public Accountability : Disclosures", and amendments to "International Financial Reporting Standards" No.19.
- Amendments to "International Accounting Standards", No.21 : "Translation to a Hyperinflationary Presentation Currency"
- "International Financial Reporting Standards" NO.20 : "Regulatory Assets and Regulatory Liabilities"
- Amendments to "International Accounting Standards", NO.28 : "The Fair Value Option for Investments in Associates and Joint Ventures"

4. Summary of significant accounting policies

(1) Statement of compliance

This consolidated financial statement is prepared in accordance with Regulations Governing the Preparation of Financial Statements by Securities Issuers (hereinafter referred to as the "Preparation Standards") and International Accounting Standard No. 34 "Interim Financial Reporting" approved and issued by the Financial Supervisory Commission. This consolidated financial statements does not include the entire annual consolidated financial statements prepared in accordance with the International Financial Reporting Standards, International Accounting Standards, Interpretations and Interpretations recognized and issued by the Financial Supervisory Commission (hereinafter referred to as the "International Financial Reporting Standards Accounting Standards recognized by the Financial Supervisory Commission"). Financial statements should disclose all necessary information.

Except as set out below, the material accounting policies adopted in this consolidated financial statements is the same as those for the year ended December 31, 2025 consolidated financial statements, which can be found in Note.4 for the year ended December 31, 2025 consolidated financial statements.

(2) Consolidated basis

A. Subsidiaries included in this consolidated financial statements include :

Investor company name	Subsidiary name	Industry	Shareholding ratio		
			June 30, 2026	December 31, 2025	June 30, 2025
APEX DYNAMICS, INC.	MILLENNIUM VEE HOTEL TAICHUNG	Hotel	100%	100%	100%

B. Subsidiaries not included in the consolidated financial statements : None.

(3) Income Tax

The Consolidated Company measures and discloses income tax expenses for the interim period in accordance with paragraph B12 of International Accounting Standard No.34 "Interim Financial Reporting".

Income tax expense is measured by multiplying the pre-tax net income for the interim reporting period by management's best estimate of the effective tax rate for the full year, and the entire amount is recognized as current income tax expense.

5. Major sources of uncertainty in major accounting judgments, estimates and assumptions

When the management prepares in this consolidated financial statements in accordance with the preparation standards and International Accounting Standard No.34 "Interim Financial Reporting" approved by the Financial Supervisory Commission, it must make judgments and estimates about the future (including climate-related risks and opportunities) which will affect the adoption of accounting policies and assets, liabilities, the reported amounts of revenue and expenses are affected. Actual results may differ from estimates.

When preparing the consolidated financial statements, the significant judgments made by management in adopting the accounting policies of the Consolidated Company and the main sources of estimation uncertainty are consistent with Note.5 for the year ended December 31, 2025 consolidated financial statements.

6. Explanation of Important Accounting Items

Except as described below, there are no significant differences in the description of important accounting items in this consolidated financial statements and for the year ended December 31, 2025 consolidated financial statements. For relevant information, please refer to Note.6 for the year ended December 31, 2025 consolidated financial statements.

(1) Cash and cash equivalents

	June 30, 2026	December 31, 2025	June 30, 2025
Cash on hand	\$ 1,314	1,268	1,015
Demand deposit	271,646	833,749	351,015
Time deposit	1,743,857	516,758	1,602,919
Cash equivalents - Commercial paper	24,896	-	1,859,717
Cash and cash equivalents listed in the cash flow statement	<u>\$ 2,041,713</u>	<u>1,351,775</u>	<u>3,814,666</u>

Please refer to Note.6 (10) for the certificate of deposit of the Consolidated Company for more than three months.

(2) Financial assets at fair value through profit or loss

	June 30, 2026	December 31, 2025	June 30, 2025
Non-effective hedging instrument			
Beneficiary certificate - Fund	<u>\$ 266</u>	<u>183</u>	<u>173</u>

Please refer to Note.6 (22) for the amount recognized in profit or loss at fair value.

For market risk information, please refer to Note.6 (23).

(3) Notes receivable and Accounts receivable (including related parties)

	June 30, 2026	December 31, 2025	June 30, 2025
Notes receivable - Due to business	\$ 610	1,731	2,012
Less : Allowance for losses	<u>(202)</u>	<u>(202)</u>	<u>(202)</u>
	<u>\$ 408</u>	<u>1,529</u>	<u>1,810</u>
Accounts receivable - Measured at amortized cost	\$ 299,054	180,072	227,527
Accounts receivable - Related parties - Amortized cost measure	45,250	36,134	29,151
Less : Allowance for losses	<u>(15)</u>	<u>(15)</u>	<u>(15)</u>
	<u>\$ 344,289</u>	<u>216,191</u>	<u>256,663</u>

The Consolidated Company uses a simplified approach to estimate expected credit losses for all notes receivable and accounts receivable (including related parties), that is, it is measured by the expected credit loss during the duration, for this measurement purpose, Notes receivable and accounts receivable (including related parties) are grouped according to the common credit risk characteristics representing the customer's ability to pay all due amounts in accordance with the terms of the contract, And has incorporated forward-looking information, including general economic and related industry information.

The expected credit loss analysis of the Consolidated Company's Notes receivable and Accounts receivable (including related parties) is as follows :

June 30, 2026			
	Notes receivable and Accounts receivable Amount	Weighted average expected credit loss rate	Duration of allowance expected credit losses
Not overdue	<u>\$ 344,914</u>	0.063%	<u>217</u>
December 31, 2025			
	Notes receivable and Accounts receivable Amount	Weighted average expected credit loss rate	Duration of allowance expected credit losses
Not overdue	<u>\$ 217,937</u>	0.100%	<u>217</u>
June 30, 2025			
	Notes receivable and Accounts receivable Amount	Weighted average expected credit loss rate	Duration of allowance expected credit losses
Not overdue	<u>\$ 258,690</u>	0.084%	<u>217</u>

The Consolidated Company's Notes receivable and Accounts receivable allowance loss changes table is as follows :

	Six Months Ended June 30	
	2026	2025
Closing balance (opening balance)	\$ 217	217

The Consolidated Company's Notes receivable and Accounts receivable (including related parties) are not discounted or provided as collateral.

Please refer to Note.6 (23) for the credit and exchange rate risks of the Consolidated Company's Notes receivable and Accounts receivable (including related parties).

(4) Other receivables

	June 30, 2026	December 31, 2025	June 30, 2025
Income tax refund receivable	\$ 5,103	4,117	3,503
Interest receivable	5,055	5,590	4,923
Others	176	1,895	479
	\$ 10,334	11,602	8,905

For the remaining credit risk information, please refer to Note.6 (23)

(5) Inventory

	June 30, 2026	December 31, 2025	June 30, 2025
Commodity	\$ 85	85	100
Raw material	171,954	165,142	183,084
Semi-finished product	1,009,430	1,075,631	1,014,015
Work in Process	400,607	386,072	425,524
Manufactures	99,139	119,326	105,148
	\$ 1,681,215	1,746,256	1,727,871

The cost of goods sold is detailed as follows :

	Three Months Ended June 30		Six Months Ended June 30	
	2026	2025	2026	2025
Inventory sale transfer	\$ 391,713	306,248	746,088	637,627
Room, food and beverage costs	38,680	39,772	83,472	84,476
Inventory valuation losses	8,832	8,027	15,095	13,854
Scrap income	(3,448)	(4,132)	(6,548)	(6,772)
Others	-	407	-	407
	\$ 435,777	350,322	838,107	729,592

The Consolidated Company's inventory has not been pledged as a guarantee.

(6) Prepayments

The details of the Consolidated Company's prepayment are as follows :

	June 30, 2026	December 31, 2025	June 30, 2025
Office supplies	\$ 10,090	2,487	1,678
Advance payment	973	-	2,380
Prepaid expenses	<u>9,740</u>	<u>4,012</u>	<u>9,728</u>
	<u>\$ 20,803</u>	<u>6,499</u>	<u>13,786</u>

(7) Property, plant and equipment

The details of the cost and depreciation of the Consolidated Company's real estate, plant and equipment for the six months ended June 30, 2026 and 2025 are as follows :

	Land	Buildings	Mechanical equipment	Other facilities	Total
Cost or deemed cost					
Balance at January 1, 2026	\$ 201,218	4,960,371	3,117,371	658,195	8,937,155
Additions	-	2,570	21,230	4,302	28,102
Disposals	-	-	(4,552)	(30)	(4,582)
Reclassifications	-	-	28,083	2,361	30,444
Balance at June 30, 2026	<u>\$ 201,218</u>	<u>4,962,941</u>	<u>3,162,132</u>	<u>664,828</u>	<u>8,991,119</u>
Balance at January 1, 2025	\$ 201,218	4,932,558	3,107,734	648,921	8,890,431
Additions	-	5,190	11,348	3,859	20,397
Disposals	-	-	(300)	-	(300)
Reclassifications	-	213	20,475	390	21,078
Balance at June 30, 2025	<u>\$ 201,218</u>	<u>4,937,961</u>	<u>3,139,257</u>	<u>653,170</u>	<u>8,931,606</u>
Depreciation					
Balance at January 1, 2026	\$ -	2,270,326	2,972,203	543,950	5,786,479
Depreciation	-	67,086	35,707	16,133	118,926
Disposals	-	-	(4,552)	(30)	(4,582)
Balance at June 30, 2026	<u>\$ -</u>	<u>2,337,412</u>	<u>3,003,358</u>	<u>560,053</u>	<u>5,900,823</u>
Balance at January 1, 2025	\$ -	2,134,464	2,929,590	509,349	5,573,403
Depreciation	-	68,108	39,856	17,382	125,346
Disposals	-	-	(300)	-	(300)
Balance at June 30, 2025	<u>\$ -</u>	<u>2,202,572</u>	<u>2,969,146</u>	<u>526,731</u>	<u>5,698,449</u>
Carrying amounts					
Balance at January 1 , 2026	<u>\$ 201,218</u>	<u>2,690,045</u>	<u>145,168</u>	<u>114,245</u>	<u>3,150,676</u>
Balance at June 30, 2026	<u>\$ 201,218</u>	<u>2,625,529</u>	<u>158,774</u>	<u>104,775</u>	<u>3,090,296</u>
Balance at January 1 , 2025	<u>\$ 201,218</u>	<u>2,798,094</u>	<u>178,144</u>	<u>139,572</u>	<u>3,317,028</u>
Balance at June 30, 2025	<u>\$ 201,218</u>	<u>2,735,389</u>	<u>170,111</u>	<u>126,439</u>	<u>3,233,157</u>

The details of the Consolidated Company's properties, plants, and equipment that have been pledged as collateral for bank loans and financing limits are provided in Note .8.

(8) Right of use asset

The cost and depreciation of the Consolidated Company's leased land, buildings and other equipment, etc., the details of the changes are as follows:

	<u>Land</u>	<u>Buildings</u>	<u>Office equipment</u>	<u>Total</u>
Cost				
Balance at January 1 , 2026	\$ 836,561	958	-	837,519
Additions	<u>8,445</u>	<u>2</u>	<u>4,526</u>	<u>12,973</u>
Balance at June 30 , 2026	<u>\$ 845,006</u>	<u>960</u>	<u>4,526</u>	<u>850,492</u>
Balance at January 1 , 2025	\$ 679,957	958	-	680,915
Additions	<u>156,604</u>	<u>-</u>	<u>-</u>	<u>156,604</u>
Balance at June 30 , 2025	<u>\$ 836,561</u>	<u>958</u>	<u>-</u>	<u>837,519</u>
Depreciation				
Balance at January 1 , 2026	\$ 205,191	736	-	205,927
Depreciation	<u>18,401</u>	<u>112</u>	<u>304</u>	<u>18,817</u>
Balance at June 30 , 2026	<u>\$ 223,592</u>	<u>848</u>	<u>304</u>	<u>224,744</u>
Balance at January 1 , 2025	\$ 169,004	515	-	169,519
Depreciation	<u>18,094</u>	<u>111</u>	<u>-</u>	<u>18,205</u>
Balance at June 30 , 2025	<u>\$ 187,098</u>	<u>626</u>	<u>-</u>	<u>187,724</u>
Carrying amounts				
Balance at January 1 , 2026	<u>\$ 631,370</u>	<u>222</u>	<u>-</u>	<u>631,592</u>
Balance at June 30 , 2026	<u>\$ 621,414</u>	<u>112</u>	<u>4,222</u>	<u>625,748</u>
Balance at January 1 , 2025	<u>\$ 510,953</u>	<u>443</u>	<u>-</u>	<u>511,396</u>
Balance at June 30 , 2025	<u>\$ 649,463</u>	<u>332</u>	<u>-</u>	<u>649,795</u>

(9) Intangible Assets

	<u>Patent Right</u>	<u>Computer Software</u>	<u>Trademark Rights</u>	<u>Goodwill</u>	<u>Total</u>
Carrying amounts					
Balance at January 1 , 2026	<u>\$ 1,164</u>	<u>511</u>	<u>56</u>	<u>221,348</u>	<u>223,079</u>
Balance at June 30 , 2026	<u>\$ 965</u>	<u>1,220</u>	<u>52</u>	<u>221,348</u>	<u>223,585</u>
Balance at January 1 , 2025	<u>\$ 1,300</u>	<u>405</u>	<u>63</u>	<u>221,348</u>	<u>223,116</u>
Balance at June 30 , 2025	<u>\$ 1,232</u>	<u>280</u>	<u>59</u>	<u>221,348</u>	<u>222,919</u>

There are no significant additions, disposals, impairments, provision or reversal of the intangible assets of the Consolidated Company's for the six months ended June 30, 2026 and 2025. Please refer to Note.12 (1) for the amortization amount of the current period. For other relevant information, please refer to Note.6 (9) for the year ended December 31, 2025 consolidated financial statements.

No intangible assets of the Consolidated Company were provided as collateral.

(10) Other current assets and other non-current assets

The details other current assets and other non-current assets of the Consolidated Company are as follows :

	June 30, 2026	December 31, 2025	June 30, 2025
Other current asset :			
Temporary payments	<u>\$ 1</u>	<u> 486</u>	<u> 11</u>
Other financial assets :			
Restricted deposit	\$ 18,009	20,701	16,276
Deposit account : More than three months, less than one year	2,914,234	3,758,000	784,000
Guarantee deposits	<u> 49,200</u>	<u> 49,196</u>	<u> 49,190</u>
	<u>\$ 2,981,443</u>	<u> 3,827,897</u>	<u> 849,466</u>
Other non-current assets :			
Prepayments for equipment	\$ 61,910	38,680	28,586
Guarantee deposits paid	<u> 2,079</u>	<u> 2,079</u>	<u> 2,069</u>
	<u>\$ 63,989</u>	<u> 40,759</u>	<u> 30,655</u>

Please refer to Note.8 for the details of pledge guarantee.

(11) Short-term loan

The details of the Consolidated Company's short-term loans are as follows :

	June 30, 2026	December 31, 2025	June 30, 2025
Unused quota	<u>\$ 3,600,000</u>	<u> 3,600,000</u>	<u> 3,600,000</u>
Interest rate range	<u> 0%</u>	<u> 2.16%</u>	<u> 0%</u>

Please refer to Note.8 for the details of the Consolidated Company's guarantee for bank loans with assets.

(12) Other current liabilities and other non-current liabilities

The details of other current liabilities and other non-current liabilities of the Consolidated Company are as follows :

	June 30, 2026	December 31, 2025	June 30, 2025
Other current liabilities :			
Deferred revenue - current	\$ 257	295	306
Temporary receipts	965	2,451	1,355
Receipts under custody	3,476	3,506	3,296
Others	<u> 621</u>	<u> 621</u>	<u> 603</u>
	<u>\$ 5,319</u>	<u> 6,873</u>	<u> 5,560</u>
Other non-current liabilities :			
Guarantee deposits received	<u>\$ 2,077</u>	<u> 2,077</u>	<u> 2,077</u>

Please refer to Note.6 (14) for the details of the deferred revenue - current.

(13) Lease liability

The carrying amounts of the Consolidated Company's lease liabilities are as follows :

	June 30, 2026	December 31, 2025	June 30, 2025
Current liabilities	<u>\$ 33,306</u>	<u>31,754</u>	<u>31,571</u>
Non-current liabilities	<u>\$ 626,819</u>	<u>643,147</u>	<u>648,684</u>

For maturity analysis, please refer to Note.6 (23) Financial Instruments.

The amounts recognized in profit or loss for leases is as follows:

	Three Months Ended June 30		Six Months Ended June 30	
	2026	2025	2026	2025
Lease liability - Interest expense	<u>\$ 1,956</u>	<u>1,977</u>	<u>3,860</u>	<u>3,963</u>
Expenses for short-term leases or low-value leases	<u>\$ 755</u>	<u>871</u>	<u>1,771</u>	<u>1,777</u>

Leases are recognized in the cash flow statement in the following amounts:

	Three Months Ended June 30		Six Months Ended June 30	
	2026	2025	2026	2025
Total amount - Lease - Cash outflow	<u>\$ 6,894</u>	<u>5,513</u>	<u>33,380</u>	<u>31,710</u>

A. Leasing of lands and buildings

The Consolidated Company leases land, houses and buildings as business premises and storage warehouses for four to twenty-one years, some leases contain an option to extend the lease term for the same period as the original contract upon expiry of the lease term.

B. Other lease

The lease period the Consolidated Company for leasing office equipment is one to five years, some leases contain an option to extend the lease term for the same period as the original contract upon expiry of the lease term.

The lease period the Consolidated Company for leasing other occasional is one to five years, and other leases are short-term or low-value leases, the Consolidated Company chooses to apply the exemption recognition requirements and not recognize its related right-of-use assets and lease liabilities.

(14) Deferred revenue

	June 30, 2026	December 31, 2025	June 30, 2025
Current (Included in other current liabilities)	\$ 257	295	306
Non-current	<u>4,657</u>	<u>4,761</u>	<u>4,905</u>
Deferred revenue-Government subsidy	<u>\$ 4,914</u>	<u>5,056</u>	<u>5,211</u>

In 2022, the Consolidated Company obtained low-interest loans from E.SUN Bank project of NT\$1,064,100 thousand, based on the market interest rate at the time of the loan, the fair value of the loan was estimated at NT\$1,056,300 thousand. The difference between the acquired amount and the fair value of the loan is NT\$7,800 thousand, which is regarded as government low-interest loan subsidies, and recognize deferred revenue.

According to the contract, the loan is used to build factories and purchase equipment, and the subsidy income is recognized according to the use period of the asset. For the three months and the six months ended June 30 2026 and 2025, the Consolidated Company recognizes subsidy income of NT\$67 thousand, NT\$80 thousand, NT\$142 thousand, and NT\$168 thousand respectively, which are listed under other revenue.

(15) Operating lease

The Consolidated Company leases some offices. Since substantially all the risks and rewards attached to the ownership of the underlying assets are not transferred, these lease contracts are classified as operating leases.

The maturity analysis of lease payments using the reported total undiscounted lease payments to be received in the future, is presented in as follows :

	June 30, 2026	December 31, 2025	June 30, 2025
less than one year	\$ 11,176	11,176	11,149
one to two years	11,484	11,316	11,176
two to three years	11,512	11,512	11,484
three to four years	11,828	11,656	11,512
four to five years	988	6,917	11,828
More than five years	-	-	988
Total undiscounted lease payments	<u>\$ 46,988</u>	<u>52,577</u>	<u>58,137</u>

The amount of rental revenue generated from operating leases for the three months and the six months ended June 30, 2026 and 2025 were NT\$2,794 thousand, NT\$2,693 thousand, NT\$5,588 thousand and NT\$5,406 thousand.

(16) Employee benefits

The pension expenses under the Pension Withdrawal Scheme determined by the Consolidated Company are as follows, which have been allocated to the Labor Insurance Bureau :

	Three Months Ended June 30		Six Months Ended June 30	
	2026	2025	2026	2025
Operating cost	\$ 4,110	4,063	8,218	8,110
Selling expenses	87	88	176	176
Administrative expenses	2,280	2,333	4,616	4,665
Research and development expenses	329	298	664	589
Total	<u>\$ 6,806</u>	<u>6,782</u>	<u>13,674</u>	<u>13,540</u>

(17) Income tax

A. The details of the income tax expenses of the Consolidated Company are as follows :

	Three Months Ended June 30		Six Months Ended June 30	
	2026	2025	2026	2025
Income tax expense	<u>\$ 77,161</u>	<u>40,567</u>	<u>143,641</u>	<u>89,482</u>

The Consolidated Company has no income tax expenses directly recognized in equity and other comprehensive profits and losses for the six months ended June 30, 2026 and 2025.

B. Income tax assessment situation

The profit-seeking enterprise income tax settlement declaration of the Company and its subsidiaries has been approved by the tax collection authority as follows :

	<u>Approved year</u>
Parent Company	2024
MILLENNIUM VEE HOTEL TAICHUNG	2024

(18) Capital and other equity

Except as described below, there are no significant changes in the capital and other equity of the Consolidated Company for the six months ended June 30, 2026 and 2025. For relevant information, please refer to Note.6 (18) for the year ended December 31, 2025 consolidated financial statements.

A. Capital surplus

The Company's capital surplus balance is as follows :

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Capital surplus in excess of par-preferred stock	\$ 639,912	800,255	800,255
Treasury stock trading	<u>83,002</u>	<u>83,002</u>	<u>83,002</u>
	<u><u>\$ 722,914</u></u>	<u><u>883,257</u></u>	<u><u>883,257</u></u>

The company passed the resolution of the board of directors on February 26, 2026, and February 21, 2025, the amount of cash dividends for the 2025 and 2024 profit distribution plan in cash as capital surplus, and the distribution of dividends to owners The amount is as follows :

	<u>2025</u>		<u>2024</u>	
	<u>Allotment ratio NT\$</u>	<u>Amount</u>	<u>Allotment ratio NT\$</u>	<u>Amount</u>
Dividends distributed to owners of amount	\$ 2.00	<u><u>160,343</u></u>	4.00	<u><u>320,685</u></u>

According to the company law, capital surplus needs to make up the losses first before issuing new shares or cash with the realized capital surplus in accordance with the proportion of shareholders' original shares. The realized capital surplus referred to in the preceding paragraph includes the surplus from the issuance of stocks exceeding the par value and the income from receiving gifts. According to "Regulations Governing the Offering and Issuance of Securities by Securities Issuers", the total amount of capital surplus that can be allocated to capital every year shall not exceed 10% of the paid-in capital.

B. Retained earnings

According to the articles of association of the company, if there is any surplus in the annual final accounts, it shall be distributed in the following order :

- (A) Pay income tax according to law.
- (B) Make up for previous year's losses.
- (C) Ten percent of the deposit is legal reserve, but this is not the case when the accumulated legal reserve has reached the paid-in capital of the company.
- (D) Set aside or reverse the special surplus when necessary.
- (E) After deducting the previous balance, the board of directors shall prepare a distribution proposal for the balance and the previous year's earnings, and submit it to the shareholders' meeting for a resolution on distribution.

The company's dividend distribution policy depends on factors such as the company's current and future investment environment, capital needs, domestic and foreign competition conditions, and capital budgets, taking into account the interests of shareholders, observing and analyzing dividends and the company's long-term financial planning, etc., according to Article 240, Item 5 of the Company Law, authorize the board of directors to have more than two-thirds of the directors present, And the resolution of more than half of the directors present shall distribute dividends and bonuses or all or part of the Legal reserve and Additional Paid-In Capital stipulated in Article 241, Paragraph 1 of the Company Law, in the form of cash distribution, and report to the shareholders meeting. The total shareholder dividend is the total distributable surplus that is the balance listed in (E) plus the undistributed surplus at the beginning of the period, choose a ratio within the range of 2.5% to 15% to prepare dividends and bonus proposals for shareholders with surplus distribution, among them, the proportion of shareholder cash dividend distribution shall not be less than 50% of the total shareholder dividend.

(a) Legal Reserve

When the company has no losses, it may, upon resolution of the shareholders' meeting, use the legal surplus to issue new shares or cash, provided that the amount exceeds 25% of the paid-in capital.

(b) Earnings Distribution

The company passed the resolution of the board of directors on February 26, 2026, and February 21, 2025, the amount of cash dividends for the 2025 and 2024 profit distribution plan, and the distribution of dividends to owners The amount is as follows :

	2025		2024	
	Allotment ratio		Allotment ratio	
	NT\$	Amount	NT\$	Amount
Dividends distributed to owners of common stock :				
Cash	\$ 8.00	<u>641,371</u>	8.00	<u>641,371</u>

(19) Earnings per share

The calculation of the Consolidated Company's basic earnings per share and fully diluted earnings per share is as follows :

	Three Months Ended June 30		Six Months Ended June 30	
	2026	2025	2026	2025
Basic earnings per share				
Net income for the period attributable to holders of common shares of the Company	<u>\$ 260,669</u>	<u>94,200</u>	<u>546,086</u>	<u>427,704</u>
Weighted average number of common shares outstanding (thousand shares)	<u>80,171</u>	<u>80,171</u>	<u>80,171</u>	<u>80,171</u>
Basic earnings per share (Unit: NT\$)	<u>\$ 3.25</u>	<u>1.17</u>	<u>6.81</u>	<u>5.33</u>
	Three Months Ended June 30		Six Months Ended June 30	
	2026	2025	2026	2025
Fully diluted earnings per share				
Net income for the period attributable to holders of ordinary shares of the Company	<u>\$ 260,669</u>	<u>94,200</u>	<u>546,086</u>	<u>427,704</u>
Weighted average number of common shares outstanding(Basic) (thousand shares)	80,171	80,171	80,171	80,171
Impact of employee stock compensation (thousand shares)	<u>3</u>	<u>1</u>	<u>9</u>	<u>6</u>
Weighted average number of common shares outstanding (thousand shares) (After adjusting for the effect of dilutive potential common shares)Impact of employee stock compensation (thousand shares)	<u>80,174</u>	<u>80,172</u>	<u>80,180</u>	<u>80,177</u>
Diluted earnings per share (Unit: NT\$)	<u>\$ 3.25</u>	<u>1.17</u>	<u>6.81</u>	<u>5.33</u>

(20) Revenue from customer contracts

A. Breakdown of revenue

	Three Months Ended June 30		Six Months Ended June 30	
<u>Major regional markets</u>	2026	2025	2026	2025
Asia	\$ 571,680	497,495	1,150,584	1,008,403
America	147,295	95,709	248,929	272,590
Europe	178,463	136,113	352,665	255,396
Other countries	<u>4,995</u>	<u>2,553</u>	<u>8,594</u>	<u>7,343</u>
	<u>\$ 902,433</u>	<u>731,870</u>	<u>1,760,772</u>	<u>1,543,732</u>

<u>Main Product/Service Line</u>	Three Months Ended June 30		Six Months Ended June 30	
	2026	2025	2026	2025
Gearbox	\$ 718,779	544,399	1,369,182	1,154,608
Room and food service revenue	124,311	134,834	270,538	283,063
Others	<u>59,343</u>	<u>52,637</u>	<u>121,052</u>	<u>106,061</u>
	<u>\$ 902,433</u>	<u>731,870</u>	<u>1,760,772</u>	<u>1,543,732</u>

B. Contract balance

	June 30, 2026	December 31, 2025	June 30, 2025
Contract liabilities	<u>\$ 24,028</u>	<u>32,778</u>	<u>22,720</u>

The opening balance of contract liabilities on January 1, 2026 and 2025, the amounts recognized as revenue for the three months and the six months ended June 30, 2026 and 2025 the company recognizes subsidy income of NT\$3,057 thousand, NT\$2,264 thousand, NT\$19,959 thousand and NT\$17,324 thousand, respectively.

(21) Remuneration of employees and directors

The company resolved to amend the company bylaws at the shareholders' meeting on May 23, 2026, if there is any profit in the year, no less than 0.5% (inclusive) should be appropriated as employee remuneration and no more than 1% (inclusive) should be allocated as director remuneration. However, if the company still has accumulated losses, it shall reserve the compensation amount in advance. The recipients of the employee remuneration given in the preceding paragraph may include employees of controlled or subordinate companies who meet certain conditions, and 80% of the employee compensation should be allocated to grassroots employees based on the conditions set by the board of directors. Employee remuneration can be distributed in the form of stock (treasury stock, new stock issuance) or cash, which should be specially resolved by the board of directors and submitted to the shareholders' meeting report.

The previous bylaws stipulated that if there is any profit in the year, if there is any profit in the year, no less than 0.5% (inclusive) should be appropriated as employee remuneration and no more than 1% (inclusive) should be allocated as director remuneration. However, if the company still has accumulated losses, it shall reserve the compensation amount in advance.

The company's estimated employee remuneration for the three months and the six months ended June 30, 2026 and 2025 is NT\$1,703 thousand, NT\$683 thousand, NT\$3,477 thousand and NT\$2,610 thousand respectively, and the estimated amount of directors' remuneration are NT\$1,131 thousand, NT\$1,131 thousand, NT\$2,261 thousand and NT\$2,261 thousand respectively, it is estimated based on the company's pre-tax net profit for each period before deducting the employee and director's remuneration multiplied by the employee's remuneration and director's remuneration distribution ratio stipulated in the company's articles of association, and reported as operating costs or operating expenses for each respective period.

If there is a difference between the actual distribution situation and the estimated amount in the next year, it will be treated according to the change in accounting estimate, and the difference will be recognized as profit or loss in the next year.

The company's estimated employee remuneration for the year ended December 31, 2025 and 2024 is NT\$5,936 thousand and NT\$7,117 thousand respectively, and the estimated amount of directors' remuneration are NT\$4,522 thousand. There is no difference from the distribution situation determined by the board of directors. Relevant information can be found at the Market Observation Post System (MOPS).

(22) Non-operating revenue and expenses

A. Interest income

The details of the interest income of the Consolidated Company are as follows :

	Three Months Ended June 30		Six Months Ended June 30	
	2026	2025	2026	2025
Bank deposit-interest income	<u>\$ 23,426</u>	<u>20,235</u>	<u>45,416</u>	<u>43,203</u>

B. Other income

The details of the other income of the Consolidated Company are as follows :

	Three Months Ended June 30		Six Months Ended June 30	
	2026	2025	2026	2025
Government subsidy income	\$ 113	82	210	170
Rent income	3,103	2,985	6,191	5,982
Dividends income	5	6	9	11
	<u>\$ 3,221</u>	<u>3,073</u>	<u>6,410</u>	<u>6,163</u>

C. Other gains and loss

The details of other profits and losses of the Consolidated Company in are as follows :

	Three Months Ended June 30		Six Months Ended June 30	
	2026	2025	2026	2025
Foreign currency exchange profit (loss)	\$ 153	(117,122)	18,644	(82,830)
Disposal of interests in property, plant and equipment	143	-	143	-
Profits of financial asset at fair value through profit (loss)	81	(1)	83	(10)
Other profits	11,522	5,311	16,800	47,470
	<u>\$ 11,899</u>	<u>(111,812)</u>	<u>35,670</u>	<u>(35,370)</u>

D. Financial costs

The Consolidated Company's financial costs are detailed as follows :

	Three Months Ended June 30		Six Months Ended June 30	
	2026	2025	2026	2025
Interest expense -interest rate implicit in the lease	\$ 1,956	1,977	3,860	3,963
Other financial expenses	8	8	16	16
	<u>\$ 1,964</u>	<u>1,985</u>	<u>3,876</u>	<u>3,979</u>

(23) Financial instruments

Except as described below, there are no significant changes in the fair value of the Consolidated Company financial instruments and its exposure to credit risk, liquidity risk and market risk due to financial instruments. For relevant information, please refer to Note.6 (23) for the year ended December 31, 2025 consolidated financial statements.

A. Credit risk

(A) Credit risk maximum exposure amount

The carry amount of financial assets represents the maximum amount of credit exposure.

(B) Concentration of credit risk

In order to reduce the credit risk of accounts receivable, the Consolidated Company continuously evaluates the customer's financial situation, and will ask the other party to provide guarantee or guarantee when necessary. The Consolidated Company still regularly evaluates the possibility of recovering the accounts receivable and makes provision for losses, and the impairment losses are always within the management's expectations. As of June 30, 2026, December 31, 2025 and June 30, 2025, the Consolidated Company, 36%, 27% and 48% of the accounts receivable balance are composed of several customers, so that the Consolidated Company has no significant concentration of credit risk.

(C) Credit risk of accounts receivable

Please refer to Note.6 (3) for credit risk exposure information on notes receivable and accounts receivable.

Other financial assets measured at amortized cost include other receivables, deposits and other financial assets.

The above are all financial assets with low credit risk. Therefore, the provision loss for the period is measured based on the twelve-month expected credit loss amount. The time deposits and cash equivalents held by the Consolidated Company are considered to be investment-grade. The above financial institutions are considered to have low credit risk.

There is no provision for losses for the six months ended June 30, 2026 and 2025.

B. Liquidity risk

The following table presents the contractual maturity dates for financial liabilities, including estimated interest but excluding the effect of netting agreements.

	Carry amount	Cash flow	within 1 year	1 to 2 years	2 to 5 years	More than 5 years
June 30, 2026						
Non-derivative financial liabilities						
Accounts payable	\$ 83,456	83,456	83,456	-	-	-
Other payables	273,710	273,710	273,710	-	-	-
lease liabilities (current and non-current)	660,125	733,339	40,953	41,804	124,751	525,831
Guarantee deposits received	<u>2,077</u>	<u>2,077</u>	<u>-</u>	<u>-</u>	<u>1,899</u>	<u>178</u>
	<u>\$ 1,019,368</u>	<u>1,092,582</u>	<u>398,119</u>	<u>41,804</u>	<u>126,650</u>	<u>526,009</u>

	Carry amount	Cash flow	within 1 year	1 to 2 years	2 to 5 years	More than 5 years
December 31, 2025						
Non-derivative financial liabilities						
Accounts payable	\$ 70,584	70,584	70,584	-	-	-
Other payables	171,872	171,872	171,872	-	-	-
lease liabilities (current and non-current)	674,901	750,714	39,280	39,053	120,196	552,185
Guarantee deposits received	<u>2,077</u>	<u>2,077</u>	<u>-</u>	<u>-</u>	<u>1,899</u>	<u>178</u>
	<u>\$ 919,434</u>	<u>995,247</u>	<u>281,736</u>	<u>39,053</u>	<u>122,095</u>	<u>552,363</u>

June 30, 2025

Non-derivative financial liabilities						
Accounts payable	\$ 65,884	65,884	65,884	-	-	-
Other payables	302,781	302,781	302,781	-	-	-
lease liabilities (current and non-current)	680,255	759,998	39,280	39,167	120,196	561,355
Guarantee deposits received	<u>2,077</u>	<u>2,077</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,077</u>
	<u>\$ 1,050,997</u>	<u>1,130,740</u>	<u>407,945</u>	<u>39,167</u>	<u>120,196</u>	<u>563,432</u>

The Consolidated Company does not expect that the cash flow of maturity analysis will be significantly earlier, or the actual amount will be significantly different.

C. Market risk

(A) Currency risk

The financial assets and liabilities of the Consolidated Company exposed to significant foreign currency exchange rate risk are as follows :

	June 30, 2026			December 31, 2025			June 30, 2025		
	Foreign currency	Exchange rate	NT\$ In Thousands	Foreign currency	Exchange rate	NT\$ In Thousands	Foreign currency	Exchange rate	NT\$ In Thousands
Financial assets									
<u>Monetary item</u>									
USD\$	\$ 29,039	31.8500	924,892	9,391	31.4300	295,159	11,492	29.3000	336,716
EUR€	14,413	36.2900	523,048	5,843	36.9000	215,607	16,489	34.3500	566,397
CNY¥	139,596	4.6900	654,705	60,269	4.4960	270,969	121,381	4.0910	496,570
JPY¥	300,678	0.1963	59,023	300,306	0.2008	60,301	300,203	0.2034	61,061
Financial liabilities									
<u>Monetary item</u>									
CNY¥	2,900	4.6900	13,601	1,802	4.4960	8,102	1,988	4.0910	8,133

The Consolidated Company's exchange rate risk mainly comes from cash and cash equivalents, accounts receivable, accounts payable and other payables denominated in foreign currencies, resulting in foreign currency exchange gains and losses during translation. On June 30, 2026 and 2025, when the New Taiwan dollar depreciated or appreciated by 0.5% relative to foreign currencies, and all other factors remained unchanged. The net profit after tax for Six Months Ended June 30, 2026 and 2025 will increase or decrease by NT\$8,592 thousand and NT\$5,810 thousand, respectively. The two periods of analysis are based on the same basis.

Information on the exchange gain and loss of the Consolidated Company, the net foreign currency exchange gain (loss) (including realized and unrealized), for the three months and the six months ended June 30, 2026 and 2025 were NT\$153 thousand, NT\$(117,122) thousand, NT\$18,644 thousand and NT\$(82,830) thousand, respectively.

(B) Interest rate risk

The Consolidated Company's financial assets and financial liabilities interest rate exposure are described in the liquidity risk management of this note. The sensitivity analysis below is based on the interest rate exposure of derivative and non-derivative instruments at the reporting date. For floating rate liabilities, the method of analysis is to assume that the amount of liabilities outstanding at the reporting date is outstanding throughout the year. The rate of change used by the Consolidated Company when reporting interest rates internally to key management personnel is a 0.5% increase or decrease in interest rates, It also represents management's assessment of the reasonably possible range of change in interest rates.

If the interest rate increases or decreases by 0.5%, and all other variables remain unchanged, the net profit after tax of the Consolidated Company for the six months ended June 30, 2026 and 2025 will decrease or increase by NT\$9,451 thousand and NT\$4,905 thousand, respectively. The main reason is the Consolidated Company's interest rate on a term deposit.

D. Fair value

(A) Valuation techniques for financial instruments measured at fair value

Amount and fair value of the Consolidated Company's various financial assets and financial liabilities (including fair value grade information, however, if the carrying amount of a financial instrument that is not measured by fair value is a reasonable approximation of fair value, and lease liabilities, it is not required to disclose fair value information according to regulations) as follows:

June 30, 2026					
		Fair value			
	Carry Amount	First level	Second level	Third level	Total
Financial assets measured at fair value					
Mandatory financial assets at fair value through profit or loss	\$ 266	266	-	-	266
Financial assets measured at amortized cost					
Cash and cash equivalents	\$2,041,713	-	-	-	-
Notes receivable and Accounts receivable (Include related parties)	344,697	-	-	-	-
Other receivables	10,334	-	-	-	-
Guarantee deposits paid	2,079	-	-	-	-
Other financial assets - current	2,981,443	-	-	-	-
Total	\$5,380,532	266	-	-	266
Financial liabilities measured at amortized cost					
Accounts payable	\$ 83,456	-	-	-	-
Other payables	273,710	-	-	-	-
Guarantee deposits received	2,077	-	-	-	-
Leased liabilities (current + non-current)	660,125	-	-	-	-
Total	\$1,019,368	-	-	-	-

December 31,2025					
		Fair value			
	Carry amount	First level	Second level	Third level	Total
Financial assets measured at fair value					
Mandatory financial assets at fair value through profit or loss	\$ 183	183	-	-	183
Financial assets measured at amortized cost					
Cash and cash equivalents	\$1,351,775	-	-	-	-
Notes receivable and Accounts receivable (Include related parties)	217,720	-	-	-	-
Other receivables	11,602	-	-	-	-
Guarantee deposits received	2,079	-	-	-	-
Other financial assets - current	3,827,897	-	-	-	-
Total	<u>\$5,411,256</u>	<u>183</u>	<u>-</u>	<u>-</u>	<u>183</u>
Financial liabilities measured at amortized cost					
Accounts payable	\$ 70,584	-	-	-	-
Other payables	171,872	-	-	-	-
Guarantee deposits received	2,077	-	-	-	-
Leased liabilities (current + non-current)	674,901	-	-	-	-
Total	<u>\$ 919,434</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

	June 30, 2025				
	Carry amount	Fair value			Total
		First level	Second level	Third level	
Financial assets measured at fair value					
Mandatory financial assets at fair value through profit or loss	\$ 173	173	-	-	173
Financial assets measured at amortized cost					
Cash and cash equivalents	\$3,814,666	-	-	-	-
Notes receivable and Accounts receivable (Include related parties)	258,473	-	-	-	-
Other receivables	8,905	-	-	-	-
Guarantee deposits paid	2,069	-	-	-	-
Other financial assets - current	849,466	-	-	-	-
Total	<u>\$4,933,752</u>	<u>173</u>	<u>-</u>	<u>-</u>	<u>173</u>
Financial liabilities measured at amortized cost					
Accounts payable	\$ 65,884	-	-	-	-
Other payables	302,781	-	-	-	-
Guarantee deposits received	2,077	-	-	-	-
Leased liabilities (current + non-current)	680,255	-	-	-	-
Total	<u>\$1,050,997</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(B) Fair value assessment techniques for financial instruments not measured at fair value.

The methods and assumptions used by the Consolidated Company to estimate the instruments not measured at fair value are as follows :

For financial assets and liabilities measured at cost after amortization, if there is transaction or quotation information from market makers, the latest transaction price and quotation information shall be used as the basis for evaluating the fair value. If there is no market value for reference, it shall be estimated by evaluation method. The estimates and assumptions used in the valuation method are the discounted present value of the cash flows to estimate the fair value.

(C) Fair value evaluation techniques for measuring financial instruments at fair value

Non-derivative financial instruments, if there is a public quotation in an active market for a financial instrument, the fair value shall be determined based on the public quotation in the active market. The market prices announced by major exchanges and central government bond over-the-counter trading centers that are judged to be popular bonds are the basis for the fair value of listed (over-the-counter) equity instruments and debt instruments with open quotations in active markets.

If public quotations of financial instruments can be obtained timely and frequently from exchanges, brokers, underwriters, industry associations, pricing service agencies or competent authorities, and the prices represent actual and frequently occurring fair market transactions, the financial instruments There are open quotations in the active market, if the above conditions are not met, the market is considered inactive. In general, wide bid-ask spreads, large increases in bid-ask spreads, or low volume are indicators of market inactivity.

Except for the above-mentioned financial instruments with active markets, the fair values of other financial instruments are obtained by evaluation techniques or by referring to quotations from counterparties. The fair value obtained through evaluation techniques can be calculated by referring to the current fair value of other financial instruments with substantially similar conditions and characteristics, the net asset value method or other evaluation techniques, including the use of market information available on the consolidated balance sheet date and get.

(D) Transfer between the first level and the second level.

There are no transfers for the six months ended June 30, 2026 and 2025.

(24) Financial risk management

There are no material changes to the financial risk management objectives and policies of the Consolidated Company as disclosed in Note.6 (24) for the year ended December 31, 2025 consolidated financial statements.

(25) Capital management

The capital management objectives, policies and procedures of the Consolidated Company are consistent with those disclosed in the 2025 consolidated financial statements. In addition, there are no significant changes in the summary quantitative information of capital management items and those disclosed in the 2025 consolidated financial statements. For relevant information, please refer to Note.6 (25) for the year ended December 31, 2025 consolidated financial statements.

(26) Investing and financing activities not affecting the current cash flow

The Consolidated Company's non-cash transaction investment activities for the six months ended June 30, 2026 and 2025 are the right-of-use assets obtained by leasing; please refer to Note.6 (8).

The reconciliation of liabilities from financing activities is as follows :

	January 1, 2026	Cash flow	Non-cash changes		June 30, 2026
			Increase in this period	Lease payment change	
Lease liabilities (current + non-current)	<u>\$ 674,901</u>	<u>(27,749)</u>	<u>-</u>	<u>12,973</u>	<u>660,125</u>

	January 1, 2025	Cash flow	Non-cash changes		June 30, 2025
			Increase in this period	Lease payment change	
Lease liabilities (current + non-current)	<u>\$ 549,621</u>	<u>(25,970)</u>	<u>156,601</u>	<u>3</u>	<u>680,255</u>

7. Related-party transactions

(1) Names and relationship with the Consolidated Company

During the period covered by this consolidated financial statements, the related parties who had transactions with the Consolidated Company are as follows :

Name of related party	Relationship with the Consolidated Company
APEX DYNAMICS,INC.- Shanghai	Other Related parties - The chairman of the company is a major shareholder of the company's legal person shareholders
APEX GENERAL INC.	Other Related parties - The chairman of the company is a major shareholder of the company's legal person shareholders

(2) Significant transactions with related parties

A. Operating revenue

The significant sales amounts of the Consolidated Company to related parties are as follows :

Related party category/Name	Three Months Ended June 30		Six Months Ended June 30	
	2026	2025	2026	2025
Other related parties :				
APEX DYNAMICS,INC.-Shanghai	\$ 86,535	76,146	158,800	170,299
APEX GENERAL INC.	<u>26,091</u>	<u>4,983</u>	<u>51,541</u>	<u>4,983</u>
	<u>\$ 112,626</u>	<u>81,129</u>	<u>210,341</u>	<u>175,282</u>

The selling price and sales conditions of the Consolidated Company to other related parties are not significantly different from those of general sales customers.

Receivables between related parties have not received collateral, and after assessment, no provision for impairment loss is required (loss on bad debts).

B. Accounts receivable - related parties

The details of the Consolidated Company's receivables from related parties are as follows :

Account title	Related party category/Name	June 30, 2026	December 31, 2025	June 30, 2025
Accounts receivable	Other related parties : APEX DYNAMICS,INC.- Shanghai	\$ 33,223	32,350	25,508
Accounts receivable	APEX GENERAL INC.	<u>12,027</u>	<u>3,784</u>	<u>3,643</u>
		<u>\$ 45,250</u>	<u>36,134</u>	<u>29,151</u>

C. Major management transaction

The remuneration of major management personnel includes :

	Three Months Ended June 30		Six Months Ended June 30	
	2026	2025	2026	2025
Short-term employee benefits	\$ 3,756	3,545	7,505	6,996
Separation benefits	70	76	146	152
Other long-term benefits	-	-	-	-
Termination benefits	-	-	-	-
Cash-settled share-based Payment	-	-	-	-
	\$ 3,826	3,621	7,651	7,148

8. Pledged assets

The book value of the pledged assets provided by the Consolidated Company is as follows :

Asset	Pledge guarantee subject	June 30, 2026	December 31, 2025	June 30, 2025
Property, plant and equipment	Bank loan	\$ 2,673,557	2,720,061	2,746,621
Other financial asset - current	Issuance of meal coupons, accommodation and fitness membership fees, etc.	18,009	20,701	16,276
Other financial asset - current	Guarantee deposits	49,200	49,196	49,190
		\$ 2,740,766	2,789,958	2,812,087

9. Significant contingent liabilities and unrecognized contractual commitments

(1) The significant unrecognized contractual commitments are as follows :

	June 30, 2026	December 31, 2025	June 30, 2025
Acquisition of property, plant and equipment	\$ 21,969	37,026	6,907

(2) Contingent liabilities : None

10. Losses due to major disasters : None

11. Subsequent events : None

12. Other

(1) Summary of current-period employee benefits, depreciation, and amortization, by function, is as follows :

By function By item	Three Months Ended June 30 2026			Three Months Ended June 30 2025		
	Cost of Sale	Operating Expense	Total	Cost of Sale	Operating Expense	Total
Employee benefits						
Salary	115,071	55,166	170,237	101,601	52,368	153,969
Labor and health insurance	11,945	6,357	18,302	11,742	6,351	18,093
Pension	4,110	2,696	6,806	4,063	2,719	6,782
Other employee benefits	3,672	1,258	4,930	3,554	1,236	4,790
Depreciation	41,911	26,164	68,075	45,173	25,935	71,108
Amortization	-	377	377	-	98	98

By function By item	Six Months Ended June 30 2026			Six Months Ended June 30 2025		
	Cost of Sale	Operating Expense	Total	Cost of Sale	Operating Expense	Total
Employee benefits						
Salary	234,157	112,584	346,741	217,570	111,689	329,259
Labor and health insurance	23,733	12,797	36,530	23,374	12,596	35,970
Pension	8,218	5,456	13,674	8,110	5,430	13,540
Other employee benefits	7,298	2,583	9,881	6,921	2,538	9,459
Depreciation	85,177	52,566	137,743	91,374	52,177	143,551
Amortization	-	563	563	-	197	197

13. Other disclosures:

(1) Information on significant transactions

For the six months ended June 30, 2026, in accordance with the provisions of the Financial Reporting Standards for Securities Issuers, the Consolidated Company should re-disclose the relevant information on major transactions as follows :

A. Fund loan to others :

NO.	Financing Company	Name of borrower	Account Name	Related Party	Maximum balance for the period	Ending balance	Amount actually drawn	Interest rate	Purpose	Transaction amounts	Reason for financing	Allowance for Bad debt	Collateral		Individual funding loan limits	Maximum limit of fund financing
													Item	Value		
0	APEX DYNAMICS, INC	MILLENNIUM VEE HOTEL TAICHUNG	Other receivables-related party	Yes	650,000	650,000	323,500 (Note3)	1.91%	short-term financing	-	Operation Requirements	-	None	-	3,973,349 (Note 1)	3,973,349 (Note 2)

Note.1 : In accordance with the Company's operating procedures for lending funds to others, the maximum loan amount for individual objects should not exceed 40% of the company's net worth.

Note.2 : According to the Company's operating procedures for lending funds to others, the total amount of funds loaned should not exceed 40% of the net value of the Company.

Note.3 : Transactions between subsidiaries included in the consolidated financial statements have been eliminated when preparing the consolidated financial statements.

B. Endorsement for others : None.

C. Securities held at the end of the period (excluding investment in subsidiaries, affiliated enterprises and joint venture interests) :

Unit : 1000 shares

Held Company Name	Category and name of security	Relationship with Issuer	Account subject	End of period				Note
				Shares	Carrying amount	Shareholding ratio	Fair value	
APEX DYNAMICS, INC.	Fund - Yuanta Taiwan High Dividend Quality Leading Fund	-	Financial asset flows at fair value through profit or loss	5	266	- %	266	

D. Purchases and sales of goods with related parties amount to NT\$100 million or 20% or more of the paid-in capital :

Company Name	Related Party	Nature of Relationships	Transaction situation				Abnormal Transaction		Notes receivable (payment), Accounts receivable		Note
			Purchases /(Sales)	Amount	Ratio of total	Credit period	price	Credit period	Balance	Ratio of total	
APEX DYNAMICS, INC.	APEX DYNAMICS, INC - Shanghai	Other related parties	(sales)	(158,800)	(10.75)%	Monthly End from 10~40	-	(Note 1)	33,223	9.81%	

Note 1 : The transaction price and collection period of the related parties are not significantly different from ordinary customers.

E. Receivables from related parties amount to NT\$100 million or more than 20% of the paid-in capital :

Company Name	Related Party	Nature of Relationships	Ending Balance	Turnover Ratio	Overdue		Amounts Received in Subsequent Period	Allowance loss amount
					Amount	Action Taken		
APEX DYNAMICS, INC.	MILLENNIUM VEE HOTEL TAICHUNG	Subsidiary	323,500 (Note.2)	- %	-	-	(Note.1)	-

Note.1 : As of July 23, 2026

Note.2 : It has been written off in the consolidated financial statements.

F. Business relationship and important transactions between parent company and subsidiary company :

NO.	Company Name	Transaction object	Relation	Transaction status			
				Subject	Amount	Transaction terms	Ratio to consolidated total operating income or total assets
0	APEX DYNAMICS, INC.	MILLENNIUM VEE HOTEL TAICHUNG	1	Other receivables - related parties	323,500	Note.3	2.91%

Note.1 : The way to fill in the serial number is as follows:

- (a) 0 represents the parent company.
- (b) Subsidiaries are numbered sequentially starting from the number 1 according to the company.

Note.2 : The type of relationship with the trader is marked as follows:

- (a) Parent company to subsidiary.
- (b) Subsidiary to parent Company.
- (c) Subsidiary to Subsidiary.

Note.3 : The terms of the transaction with related parties shall be negotiated by both parties.

Note.4 : It has been fully written off when preparing the consolidated financial statements.

(2) Information about reinvestment business (Invested companies not including China) :

The Consolidated Company's reinvestment business information for the six months ended June 30, 2026 is as follows :

Unit of shares: : share

Company Name	Counterparty	Area	Industry	Original investment amount		End of the period			Net Income (Loss) of the Investee	Share of Profit (Loss) of Investee	Note
				JUN,30 2026	Dec,31 2025	Shares	Ratio	Carrying Amount			
APEX DYNAMICS, INC.	MILLENNIUM VEE HOTEL TAICHUNG	Taiwan	Hotel	1,084,602	1,084,602	70,000,000	100%	954,833	27,241	27,241	Note.1

Note.1 : It has been written off in the consolidated financial statements.

(3) Information on investment in mainland China : None.

14. Segment information :

The operating department information and adjustments of the Consolidated Company are as follows :

	Precision machinery	Hotel and Restaurant Service	Adjustments and write-offs	Total
Three Months Ended June 30, 2026				
Revenue:				
Revenue from external customers	\$ 770,210	132,223	-	902,433
Segment revenue	-	148	(148)	-
Total revenue(income)	<u>\$ 770,210</u>	<u>132,371</u>	<u>(148)</u>	<u>902,433</u>
Reportable segment profit or loss	<u>\$ 253,655</u>	<u>7,014</u>	<u>-</u>	<u>260,669</u>
Three Months Ended June 30, 2025				
Revenue:				
Revenue from external customers	\$ 587,923	143,947	-	731,870
Segment revenue	-	59	(59)	-
Total revenue(income)	<u>\$ 587,923</u>	<u>144,006</u>	<u>(59)</u>	<u>731,870</u>
Reportable segment profit or loss	<u>\$ 79,281</u>	<u>14,919</u>	<u>-</u>	<u>94,200</u>
Six Months Ended June 30, 2026				
Revenue:				
Revenue from external customers	\$ 1,476,781	283,991	-	1,760,772
Segment revenue	-	262	(262)	-
Total revenue(income)	<u>\$ 1,476,781</u>	<u>284,253</u>	<u>(262)</u>	<u>1,760,772</u>
Reportable segment profit or loss	<u>\$ 518,845</u>	<u>27,241</u>	<u>-</u>	<u>546,086</u>
Six Months Ended June 30, 2025				
Revenue:				
Revenue from external customers	\$ 1,243,795	299,937	-	1,543,732
Segment revenue	-	252	(252)	-
Total revenue(income)	<u>\$ 1,243,795</u>	<u>300,189</u>	<u>(252)</u>	<u>1,543,732</u>
Reportable segment profit or loss	<u>\$ 389,421</u>	<u>38,283</u>	<u>-</u>	<u>427,704</u>