

Disclosure Statement Pursuant to the OTCID Disclosure Guidelines



CHYKINGYOUNG

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Chykingyoung Investment Development Holdings Incorporated
Room A, 6th Floor, The Jade Plaza, 513 Canton Road, Kowloon, Hong Kong SAR

Company Telephone: +852-93404778

Company Website: <http://chykingyoung.com>

Company Email: peter@chykingyoung.com

Annual Report

For the year ending December 31, 2025 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

369,708,037 as of December 31, 2025 (Current Reporting Period Date or More Recent Date)

395,108,037 as of December 31, 2024 (Most Recent Completed Fiscal Year End)

Shell Status

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

Yes: No:

Indicate by check mark whether the company's shell status has changed since the previous reporting period:

Yes: No:

Change in Control

Indicate by check mark whether a Change in Control⁵ of the company has occurred during this reporting period:

Yes: No:

⁵ "Change in Control" shall mean any events resulting in:

- (i) Any "person" (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the "beneficial owner" (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company's then outstanding voting securities;
- (ii) The consummation of the sale or disposition by the Company of all or substantially all of the Company's assets;
- (iii) A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or
- (iv) The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

1) Name and address(es) of the issuer and its predecessors (if any)

In answering this item, provide the current name of the issuer and names used by predecessor entities, along with the dates of the name changes.

Chykingyoung Investment Development Holdings Inc. from November 20, 2019 to Present
Globalink Ltd. from February 3, 2006 (Inception) to November 20, 2019

Current State and Date of Incorporation or Registration: Nevada, February 6, 2006
Standing in this jurisdiction: (e.g. active, default, inactive): Active

Prior Incorporation Information for the issuer and any predecessors during the past five years:
N/A

Describe any trading suspension or halt orders issued by the SEC or FINRA concerning the issuer or its predecessors since inception:

N/A

List any company name change, stock split, dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:

N/A

Address of the issuer's principal executive office:

Room A, 6th Floor, The Jade Plaza, 513 Canton Road, Kowloon, Hong Kong SAR

Address of the issuer's principal place of business:

Check if principal executive office and principal place of business are the same address:

Liaoning: No.14 Baihongyituo Industrial Park, No. 122 Middle Section, Rongxing Road, Taizihe District, Liaoyang, Liaoning Province, China.

Has the issuer or any of its predecessors been in bankruptcy, receivership, or any similar proceeding in the past five years?

No: Yes: If Yes, provide additional details below:

On September 25, 2018, the 8th District Court for Clark County, Nevada entered an Order granting the application for custodianship of the Company to Small Cap Compliance, LLC.

On January 7, 2019, the 8th District Court for Clark County, Nevada entered an Order discharging the Custodian.

2) Security Information

Transfer Agent

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

Publicly Quoted or Traded Securities:

The goal of this section is to provide a clear understanding of the share information for its publicly quoted or traded equity securities. Use the fields below to provide the information, as applicable, for all outstanding classes of securities that are publicly traded/quoted.

Trading symbol:	<u>CHYI</u>	
Exact title and class of securities outstanding:	<u>Common Stock</u>	
CUSIP:	<u>1716C102</u>	
Par or stated value:	<u>\$0.001</u>	
Total shares authorized:	<u>495,000,000</u>	as of date: <u>December 31, 2025</u>
Total shares outstanding:	<u>369,708,037</u>	as of date: <u>December 31, 2025</u>
Total number of shareholders of record:	<u>120</u>	as of date: <u>December 31, 2025</u>

Please provide the above-referenced information for all other publicly quoted or traded securities of the issuer.

N/A

Other classes of authorized or outstanding equity securities that do not have a trading symbol:

The goal of this section is to provide a clear understanding of the share information for its other classes of authorized or outstanding equity securities (e.g., preferred shares that do not have a trading symbol). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.

Exact title and class of the security:	<u>Preferred Stock</u>	
Par or stated value:	<u>\$0.001</u>	
Total shares authorized:	<u>5,000,000</u>	as of date: <u>December 31, 2025</u>
Total shares outstanding:	<u>0</u>	as of date: <u>December 31, 2025</u>
Total number of shareholders of record:	<u>0</u>	as of date: <u>December 31, 2025</u>

Please provide the above-referenced information for all other classes of authorized or outstanding equity securities.

N/A

Security Description:

The goal of this section is to provide a clear understanding of the material rights and privileges of the securities issued by the company. Please provide the below information for each class of the company's equity securities, as applicable:

1. For common equity, describe any dividend, voting and preemption rights.

Common Stock

The Company has authorized 500,000,000 common shares with a par value of \$0.001 per share. Each share of common stock is entitled to one vote. There are currently no dividends being paid out, and there is no series of common stock that has preemptive rights or preferences over other common stock.

2. For preferred stock, describe the dividend, voting, conversion, and liquidation rights as well as redemption or sinking fund provisions.

Preferred Stock

On October 16, 2018, a Certificate of Designation of 5,000,000 shares of Preferred Stock, par value \$0.001 was filed with the Secretary of State of Nevada. The Certificate of Designation further designated 1,000,000 shares of the Preferred Stock as Convertible Series A Preferred Stock. The Convertible Series A Preferred Stock are entitled to vote with the common stock at a ratio of 1,000 votes per share of Convertible Series A Preferred Stock. The Convertible Series A Preferred Stock do not have rights to dividends, have a liquidation preference superior to the common stock, have preemptive rights, and are convertible into common shares at a ratio of 1,000 shares of common stock per every share of Convertible Series A Preferred Stock.

3. Describe any other material rights of common or preferred stockholders.

None

4. Describe any material modifications to rights of holders of the company's securities that have occurred over the reporting period covered by this report.

None

3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any changes to the total shares outstanding of any class of the issuer's securities in the past two completed fiscal years and any subsequent interim period.

Disclosure under this item shall include, in chronological order, all offerings and issuances of securities, including debt convertible into equity securities, whether private or public, and all shares, or any other securities or options to acquire such securities, issued for services. Using the tabular format below, please describe these events.

A. Changes to the Number of Outstanding Shares for the two most recently completed fiscal years and any subsequent period.

Indicate by check mark whether there were any changes to the number of outstanding shares within the past two completed fiscal years:

No: Yes: (If yes, you must complete the table below)

Shares Outstanding <u>Opening Balance</u> :			*Right-click the rows below and select "Insert" to add rows as needed.						
Date: December 31, 2023 Common: <u>389,908,037</u> Preferred: <u>0</u>									
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to. ***You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) - OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.

02/28/2024	New Issuance	5,000,000	Common	\$0.12	No	Qiongli Yao	Stock award	Restricted	Reg. S
02/28/2024	New Issuance	100,000	Common	\$0.12	No	Fan Chen	Stock award	Restricted	Reg. S
05/29/2024	New Issuance	100,000	Common	\$0.02	No	Bingbiao Lin	Stock award	Restricted	Reg. S
02/11/2025	New Issuance	300,000	Common	\$0.28	No	Bo Feng	Stock award	Restricted	Reg. S
02/11/2025	New Issuance	100,000	Common	\$0.28	No	Ka Yee Cheng	Stock award	Restricted	Reg. S
05/09/2025	Cancellation	(30,000,000)	Common	\$0.75	No	Polaris Enterprises, Inc. (Control person: Chris C Yu)	Stock cancel	Restricted	Reg. S
05/29/2025	New Issuance	4,000,000	Common	\$0.28	No	Ruoxin Wang	Stock award	Restricted	Reg. D
06/18/2025	New Issuance	200,000	Common	\$0.27	No	Cheuk Nam Lau	Stock award	Restricted	Reg. S
Shares Outstanding on Date of This Report:									
<u>Ending Balance:</u>									
Date: December 31, 2025		Common:							
<u>369,708,037</u>									
Preferred: <u>0</u>									

Example: A company with a fiscal year end of December 31st 2024, in addressing this item for its Annual Report, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2023 through December 31, 2024 pursuant to the tabular format above.

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

The control person of Polaris Enterprises Inc. is Chris C Yu.

B. Convertible Debt

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

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

Date of Note Issuance	Principal Amount at Issuance (\$)	Outstanding Balance (\$)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion ⁶	Name of Noteholder (entities must have individual with voting	Reason for Issuance (e.g., Loan, Services, etc.)
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⁶ The total number of shares that can be issued upon full conversion of the Outstanding Balance. The number should not factor any "blockers" or limitations on the percentage of outstanding shares that can be owned by the Noteholder at a particular time. For purposes of this calculation, please use the current market pricing (e.g. most recent closing price, bid, etc.) of the security if conversion is based on a variable market rate.

		(include accrued interest)		instrument to shares)			/ investment control disclosed).	

Total Outstanding Balance:

Total Shares:

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

4) Issuer’s Business, Products and Services

The purpose of this section is to provide a clear description of the issuer’s current operations. Ensure that these descriptions are updated on the Company’s Profile on www.OTCMarkets.com.

A. Summarize the issuer’s business operations (If the issuer does not have current operations, state “no operations”)

Chykingyoung Investment Development Holdings Inc. (hereinafter “CHYI” or the “Company”) was a shell company until October 30, 2020 when it completed an acquisition agreement and acquired a number of operating businesses in China. The Company continued to have limited operations through September 30, 2020, while management worked to restructure the Company and identify and conclude the acquisition of identified targets with revenue generating operations.

Commencing with the change in management control in 2020, CHYI has been seeking to locate and acquire an operating business in the field of agriculture in China.

On October 29, 2020, effective October 2, 2020, as amended November 15, 2020, the Company entered into an acquisition agreement (the “Agreement”) with Crown Think Limited (“CTL”), a corporation incorporated under the laws of Hong Kong, Liaoning Chykingyoung Ecological Environment Developing Limited Company (“Liaoning”), a corporation incorporated under the laws of China and a subsidiary of CTL and Ching Ka Wong, president of CTL. Under the terms of the Agreement the Company will acquire from CTL all of the issued and outstanding shares of Liaoning and Liaoning will become a wholly owned subsidiary of the Company.

With these acquisitions, the Company ceased to operate as a shell and acquired revenue generating operations in the agricultural business working to increase soil quality without sacrificing crop yields in China.

The Company operates in the agricultural business working to increase soil quality and thereby crop yields. We produce microbes for fertilizer to create microbial fertilizer which is added to soil. This increases the health of the soil and thereby crop health. As crops grow year round in China there is no time for fallow periods for the land, which is particularly important in order to maintain quality of soil and the crops by allowing maximum nutrient load in soil improving overall soil quality and sustainability. Liaoning also has demonstration organic farms where they teach farmers how to create and maintain an organic farm format and soil composition. This allows the farmer to see the level of product the organic soil can produce.

B. List any subsidiaries, parent company, or affiliated companies.

The subsidiaries of the issuer are as follows:

Liaoning Chykingyoung Ecological Environment Developing Limited Company (“Liaoning”) and its controlled subsidiaries:

95.33% control of Dongle Vine (Beijing) Organic Agriculture Co., Ltd. (“Dongle”) which holds 51% interest in two subsidiaries:

1. Shanxi Chykingyoung Agricultural Technology Development Co. Ltd.; and
2. Shanxi Dongle Vine Ecological Agriculture Co. Ltd. (collectively referred to as “Shanxi”)

46% control of Nanjing Chykingyoung Biotechnology Co., Ltd. (“Nanjing”), and;
51% control of Liaoyang Chykingyoung Ecological Agriculture Co. Ltd. (“Liaoyang”).

C. Describe the issuers’ principal products or services.

The purpose of CHYI is to “Save the soil and benefit mankind”, protect the Earth's ecological environment and develop green organic agriculture; CHYI strives to become a leader in China's agricultural microbial inoculants industry.

Our key products include:

- Microbial agents
- Endophytic mycorrhizal inoculants
- Root nematode inoculants
- Water-soluble fertilizer
- Biological organic-inorganic compound fertilizer
- Bio-organic fertilizer
- Refined organic fertilizer

The Company also operates demonstration farms in order to allow clients and customers the opportunity to see the benefits of our soil enhancements offer first hand, including onsite learning for organic farmers.

5) Issuer's Facilities

The goal of this section is to provide investors with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer and the extent in which the facilities are utilized.

In responding to this item, please clearly describe the assets, properties or facilities of the issuer. Describe the location of office space, data centers, principal plants, and other property of the issuer and describe the condition of the properties. Specify if the assets, properties, or facilities are owned or leased and the terms of their leases. If the issuer does not have complete ownership or control of the property, describe the limitations on the ownership.

As of the date of this report, the Company has office space at Room A, 6th Floor, The Jade Plaza, 513 Canton Road, Kowloon, Hong Kong SAR. This space is currently provided to the Company free of charge by its President, Director and controlling stockholder Mr. Wan To Wong.

The Company's operating subsidiaries have facilities as follows:

1. Subsidiaries Liaoning and Liaoyang operate an owned 7,400 square foot, 3.5 story office facility located at No.14 Baihongyituo Industrial Park, No. 122 Middle Section, Rongxing Road, Taizihe District, Liaoyang, Liaoning Province, China.
2. Dongle operates an owned, corporate constructed 7,200 office and packing facility located at No. 24 Central Road, Biezhuang Village, Yangzhen Subdistrict, Shunyi District, Beijing, China.

6) All Officers, Directors, and 5% Beneficial Owners of the Company

Using the table below, please provide information, as of the period end date of this report, regarding all officers and directors of the company, or any person that performs a similar function, regardless of the number of shares they own.

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities. If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity. Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer.

The goal of this section is to provide investors with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant or beneficial owners.

Individual Name (First, Last) or Entity Name (Include names of control person(s) if a corporate entity)	Position/Company Affiliation (ex: CEO, ≥ 5% beneficial owner)	City and State (Include Country if outside U.S.)	Number of Shares Owned (List common, preferred, warrants and options separately)	Class of Shares Owned	Percentage of Class of Shares Owned (undiluted)
Wan To Wong	CEO, President and Director	Kowloon, Hong Kong	174,000,000	Common	47.1%
Peter Zhaohui Zhang	Vice President, Director, Treasurer and Secretary	Frisco, Texas	78,000,000	Common	21.1%
Crown Think Limited (Control person: Ching Ka Wong (1))	Control person-holding more than 5% of the issued and outstanding common shares	Kowloon, Hong Kong	27,000,000	Common	7.3%
Chi Ming Leung	Director	New Territories, Hong Kong	0	N/A	N/A

Sze Fai Sham	Director	Kowloon, Hong Kong	0	N/A	N/A
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(1) Resignation of Director on August 16, 2022

Han Jiang, and Fei Huan resigned their positions as Director on July 1, 2025.

Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, log in to www.OTCIQ.com to update your company profile.

7) Legal/Disciplinary History

A. Identify and provide a brief explanation as to whether any of the persons or entities listed above in Section 6 have, in the past 10 years:

1. Been the subject of an indictment or conviction in a criminal proceeding or plea agreement or named as a defendant in a pending criminal proceeding (excluding minor traffic violations);

None

2. Been the subject of the entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, financial- or investment-related, insurance or banking activities;

None

3. Been the subject of a finding, disciplinary order or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, a state securities regulator of a violation of federal or state securities or commodities law, or a foreign regulatory body or court, which finding or judgment has not been reversed, suspended, or vacated;

None

4. Named as a defendant or a respondent in a regulatory complaint or proceeding that could result in a "yes" answer to part 3 above; or

None

5. Been the subject of an order by a self-regulatory organization that permanently or temporarily barred, suspended, or otherwise limited such person's involvement in any type of business or securities activities.

None

6. Been the subject of a U.S Postal Service false representation order, or a temporary restraining order, or preliminary injunction with respect to conduct alleged to have violated the false representation statute that applies to U.S mail.

None

B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party to or of which any of their property is the subject.

Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceeding and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities.

N/A

8) Third Party Service Providers

Provide the name, address, telephone number and email address of each of the following outside providers. You may add additional space as needed.

Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, update your company profile.

Securities Counsel

Name: SD Mitchell & Associates, PLC
Address 1: 829 Harcourt Rd.
Address 2: Grosse Pointe Park, Michigan 48230
Phone: (248) 515-6035
Email: sharondmac2013@gmail.com

Accountant or Auditor

Name: _____
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

Investor Relations

Name: _____
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

All other means of Investor Communication:

X (Twitter): _____
Discord: _____
LinkedIn: _____
Facebook: _____
[Other] _____

Other Service Providers

Provide the name of any other service provider(s) that **that assisted, advised, prepared, or provided information with respect to this disclosure statement**. This includes counsel, broker-dealer(s), advisor(s), consultant(s) or any entity/individual that provided assistance or services to the issuer during the reporting period.

Name: Christopher Leung
Firm: Dude Business Consultants Ltd
Nature of Services: Preparation of disclosure statements and financial statements
Address 1: Room 1203, 12/F, Hip Kwan Comm Bldg
Address 2: 38 Pitt Street, Kowloon
Phone: +852 61023485
Email: info@dudebiz.co

9) Disclosure & Financial Information

A. This Disclosure Statement was prepared by (name of individual):

Name: Christopher Leung
Title: Consultant
Relationship to Issuer: Consultant

B. The following financial statements were prepared in accordance with:

- IFRS
- U.S. GAAP

C. The following financial statements were prepared by (name of individual):

Name: Christopher Leung
Title: Consultant
Relationship to Issuer: Consultant

Describe the qualifications of the person or persons who prepared the financial statements:⁶

Accounting Professional with over 8 years' experience in public filing, consolidation of US public companies.

Provide the following qualifying financial statements:

- Audit letter, if audited;
- Balance Sheet;
- Statement of Income;
- Statement of Cash Flows;
- Statement of Retained Earnings (Statement of Changes in Stockholders' Equity);
- Financial Notes

Financial Statement Requirements:

- Financial statements must be published together with this disclosure statement as one document.
- Financial statements must be "machine readable." Do not publish images/scans of financial statements.
- Financial statements must be presented with comparative financials against the prior FYE or period, as applicable.
- Financial statements must be prepared in accordance with U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited.

⁶ The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS and by persons with sufficient financial skills.

10) Issuer Certification

Principal Executive Officer:

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles but having the same responsibilities) in each Quarterly Report or Annual Report.

The certifications shall follow the format below:

I, Wan To Wong certify that:

1. I have reviewed this Disclosure Statement for Chykingyoung Investment Development Holdings Inc.;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

February 26, 2026 [Date]

/s/ Wan To Wong [CEO's Signature]

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

Principal Financial Officer:

I, Peter Zhaohui Zhang certify that:

1. I have reviewed this Disclosure Statement for Chykingyoung Investment Development Holdings Inc.;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

February 26, 2026 [Date]

/s/ Peter Zhaohui Zhang [CFO's Signature]

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

Chykingyoung Investment Development Holdings Inc

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For the years ending December 31, 2025 and 2024

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Chykingyoung Investment Development Holdings Inc

Condensed Consolidated Balance Sheets

As of December 31, 2025 and December 31, 2024

(Unaudited)

ASSETS	December 31, 2025	December 31, 2024
CURRENT ASSETS		
Cash	\$ 33,742	\$ 39,210
Accounts receivable, net of allowance	2,049,474	1,978,622
Inventory	851,828	821,714
Prepaid expenses and other current assets	857,858	808,218
Total current assets	3,792,902	3,647,764
Property, plant and equipment, net	2,134,421	2,322,274
TOTAL ASSETS	\$ 5,927,323	\$ 5,970,038
LIABILITIES AND STOCKHOLDERS' EQUITY		
EQUITY		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 3,105,689	\$ 2,938,665
Advances from related parties	249,525	160,335
Debts	1,686,377	1,615,612
Other current liabilities	1,101,872	1,055,635
Total current liabilities	6,143,463	5,770,247
TOTAL LIABILITIES	\$ 6,143,463	\$ 5,770,247
STOCKHOLDERS' EQUITY		
Preferred Shares, \$0.001 par value; 5,000,000 shares authorized, 0 and 0 shares of Convertible Series A Preferred stock issued and outstanding	-	-
Common shares, \$0.001 par value; 495,000,000 authorized common shares. 369,708,037 and 395,108,037 shares issued and outstanding as of December 31, 2025 and 2024, respectively	369,708	395,108
Additional paid-in capital	141,059,036	139,747,636
Accumulated deficit	(140,167,411)	(138,381,819)
Accumulated other comprehensive income (loss)	(27,418)	(103,659)
Total stockholders' equity of Chykingyoung Investment Development Holdings Inc.	1,233,915	1,657,266
Noncontrolling interest	(1,450,055)	(1,457,475)

Chykingyoung Investment Development Holdings Inc

Total stockholders' equity	(216,140)	199,791
TOTAL LIABILITIES AND STOCKHOLDERS'		
EQUITY		
	\$ 5,927,323	\$ 5,970,038

The accompanying notes are an integral part of these unaudited condensed consolidated financial statements.

Chykingyoung Investment Development Holdings Inc

Condensed Consolidated Statements of Operations and Comprehensive Income

For the years ended December 31, 2025 and 2024

(Unaudited)

	Year Ended	
	December 31,	
	2025	2024
Revenue	\$ 20,869	\$ 114,356
Cost of goods sold	(3,437)	(96,214)
Gross profit	17,432	18,142
Operating expenses		
Selling, general and administrative expenses	1,729,255	1,040,162
Total operating expenses	1,729,255	1,040,162
Loss from operations	(1,711,823)	(1,022,020)
Other income (expense):		
Other income	918	-
Interest expense	(83,475)	(88,999)
Total other income (expense), net	(82,557)	(88,999)
Loss	\$ (1,794,380)	\$ (1,111,019)
Net (loss) attributable to Noncontrolling interest	(8,788)	(16,284)
Net (loss) attributable to Chykingyoung Investment Development Holdings Inc.	(1,785,592)	(1,094,735)
	\$	\$
Basic and diluted net loss per share	(0.00)	(0.00)
Weighted average shares, basic and diluted	378,539,269	394,256,804
Comprehensive Income (Loss)		
Loss	\$ (1,794,380)	\$ (1,111,019)
Foreign currency translation adjustment	76,241	(76,415)
Total comprehensive (loss)	\$ (1,718,139)	\$ (1,187,434)

The accompanying notes are an integral part of these unaudited condensed consolidated financial statements.

Chykingyoung Investment Development Holdings Inc

Condensed Consolidated Statements of Changes in Stockholders' Equity
For the years ended December 31, 2025 and 2024
(Unaudited)

	Common Stock		Additional Paid-in Capital	Other Comprehensive Income (Loss)	Accumulated Deficit	Noncontrolling Interest	Total Shareholders' Equity (Deficit)
	Shares	Amount					
Balances at December 31, 2024	395,108,037	\$ 395,108	\$ 139,747,636	(103,659)	\$ (138,381,819)	\$ (1,457,475)	199,791
Stock awards	4,600,000	4,600	1,281,400	-	-	-	1,286,000
Stock cancellation	(30,000,000)	(30,000)	30,000	-	-	-	-
Change of Noncontrolling interest portion	-	-	-	-	-	16,208	16,208
Net Income (loss)	-	-	-	-	(1,785,592)	(8,788)	(1,794,380)
Foreign currency translation adjustment	-	-	-	76,241	-	-	76,241
Balances at December 31, 2025	369,708,037	\$ 369,708	\$ 141,059,036	(27,418)	\$ (140,167,411)	\$ (1,450,055)	(216,140)

	Common Stock		Additional Paid-in Capital	Other Comprehensive Income (Loss)	Accumulated Deficit	Noncontrolling Interest	Total Shareholders' Equity (Deficit)
	Shares	Amount					
Balances at December 31, 2023	389,908,037	\$ 389,908	\$ 139,138,836	(27,244)	\$ (137,287,084)	\$ (1,511,489)	702,927
Stock awards	5,200,000	5,200	608,800	-	-	-	614,000
Net Income (loss)	-	-	-	-	(1,094,735)	(16,284)	(1,111,019)
Change of Noncontrolling interest portion	-	-	-	-	-	70,298	70,298
Foreign currency translation adjustment	-	-	-	(76,415)	-	-	(76,415)
Balances at December 31, 2024	395,108,037	\$ 395,108	\$ 139,747,636	(103,659)	\$ (138,381,819)	\$ (1,457,475)	199,791

The accompanying notes are an integral part of these unaudited condensed consolidated financial statements.

Chykingyoung Investment Development Holdings Inc

Condensed Consolidated Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Unaudited)

	December 31,	
	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES:		
Loss	\$ (1,794,380)	(1,111,019)
Adjustments to reconcile net loss to net cash used in operating activities:		
Depreciation, amortization and impairment expense	281,683	297,957
Stock awards	1,286,000	614,000
(Gain) Loss on disposal	(440)	1,569
Amortization of Rights of Use assets	-	3,900
Changes in operating assets and liabilities:		
Prepaid expenses and other assets	(13,855)	(7,976)
Accounts receivable	15,383	35,712
Inventory	5,719	(200,612)
Accounts payable and accrued liabilities	123,473	283,871
Change in Lease Liability	-	(3,900)
Unearned revenue	(209)	15,281
Net cash (used in) provided by operating activities	(96,626)	(71,217)
CASH FLOWS FROM INVESTING ACTIVITY:		
Receipt of disposal of property, plant and equipment	487	(492)
Purchase of Property and equipment	-	139
Net cash provided by (used in) investing activity	487	(353)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Repayment to debt and advances	-	(46,875)
Injection from Noncontrolling interest	-	66,766
Due from related party	89,102	32,022
Net cash provided by (used in) financing activities	89,102	51,913
Effects of exchange rates on cash	1,569	(1,301)
Net increase (decrease) in cash	(5,468)	(20,958)
Cash at beginning of year	39,210	60,168
Cash at the end of year	\$ 33,742	\$ 39,210

Supplemental disclosure of cash flow information

Chykingyoung Investment Development Holdings Inc

Cash paid for interest	\$	-	\$	4,733
Cash paid for income taxes	\$	-	\$	-

The accompanying notes are an integral part of these unaudited condensed consolidated financial statements.

Chykingyoung Investment Development Holdings Inc

**NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
(Unaudited)**

Note 1 – Organization and Description of Business

Description of Business:

Historical Information:

Chykingyoung Investment Development Holdings Inc., formerly Globalink, Ltd. (the “Company” or “CHYT”) was incorporated in the State of Nevada on February 3, 2006

The Company was originally incorporated to develop an internet travel site. The Company acquired OneWorld Hotel Destination Service Inc. (“OneWorld”) a hotel booking company on October 31, 2008. Effective September 30, 2016, the Company disposed of its interest in OneWorld.

On May 4, 2014, the Company entered into a joint venture agreement Shizhen Bio-Technology Co., Ltd. in Jiangsu Province, China. On May 22, 2014, Globalink (Xuzhou) Bio-Technology Co., Ltd. was incorporated to undertake biological sciences and technology research, biological technology popularization services, and fruit and vegetable distribution.

On October 13, 2015, the Company incorporated a Globalink (Zhejiang) Bio-Technology Co. Ltd. to undertake the research and development, cultivation, extraction, and application of ginkgo trees and other economic plants.

The Company ceased its public reporting through filings with the Securities and Exchange Commission (the “SEC”) on December 22, 2016 when it filed notice on Form 15 revoking its registration. Further the Company failed to file its required reports with the State of Nevada, resulting in the Company being struck.

Current Information:

On September 25, 2018, the 8th District Court for Clark County, Nevada entered an Order granting the application for custodianship of the Company to Small Cap Compliance, LLC. (the “Custodian”).

On October 5, 2018 the Custodian entered into an agreement with the Company to undertake a number of actions including but not limited to the conduct of a shareholders meeting, reinstatement of the Company in the State of Nevada, payment of any outstanding bills from the Company’s transfer agent and the issuance of a series of Convertible Preferred Shares. On October 15, 2018, the Custodian appointed Mr. Robert Chin, as sole officer and director of the Company, authorized 5,000,000 shares of Preferred Stock and designated 1,000,000 shares as Convertible Series A Preferred stock, further

Chykingyoung Investment Development Holdings Inc

**NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
(Unaudited)**

approving the issuance of 300,000 shares of Convertible Series A Preferred stock to Queen Investment Ltd. for \$3,000. At a meeting of shareholders, each one (1) share of Convertible Series A Preferred stock is equivalent to 1,000 shares of common stock, thus effecting a change in control of the Company.

The Company was reinstated in the State of Nevada on October 16, 2018. On October 18, 2018, the Company filed a notice with the State of Nevada authorizing 5,000,000 shares of the Company's authorized capital as preferred stock and designating 1,000,000 shares as Convertible Series A Preferred Stock, \$0.001 par value, each one share of Convertible Series A Preferred stock being convertible into common stock on the basis of 1,000 to 1. At that time the Company also changed the par value of its authorized capital from \$0.0002 to \$0.001. On October 15, 2018, the Board of Directors and the majority stockholders of the Company approved an amendment to the bylaws of the Company changing the number of directors from a minimum of five directors to a minimum of one director and a maximum of nine directors.

On January 7, 2019, the 8th District Court for Clark County, Nevada entered an Order discharging the Custodian.

On November 20, 2019, the Board of Directors of the Company and the majority stockholder approved a name change of the Company to Chykingyoung Investment Development Holdings Inc., and a reverse split of the issued and outstanding common stock on the basis of 1 new share for each 200 shares currently held. The name change and the reverse split were effected on November 28, 2019.

On January 28, 2020, in a series of private transactions, Queen Investment Ltd. transferred its 300,000 shares to various parties who immediately tendered the shares for conversion to 300,000,000 shares of common stock effective January 29, 2020, thus effecting a change in control of the Company. Wan To Wo became the controlling shareholder of the Company holding 57.96% of the total shares issued and outstanding.

On February 5, 2020 the board appointed Alexander Shiu Yin Mak to the position of CEO, Treasurer and Director, Peter ZhaoHui Zhang as Vice President and Director, Chi Ming Leung as Director, Ching Ka Wong as Director, Sze Fai Sham as Director, Wan To Wong as Director and XiaoQiang Li as Director. Subsequently the board accepted the resignation of Robert Chin as President, Director and Treasurer. Mr. Chin retained the position of Secretary.

On August 3, 2020, the Board of Directors and the majority shareholders voted to remove Mr. Alexander Shiu Yin Mak as CEO, Treasurer and a Director of the Company. Mr. Peter ZhaoHui Zhang was appointed Treasurer and Mr. WanTo Wong was appointed CEO.

Chykingyoung Investment Development Holdings Inc

**NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
(Unaudited)**

On September 26, 2020, Mr. Robert Chin resigned as Secretary of the Company and Mr. Peter ZhaoHui Zhang was appointed Secretary of the Company.

On October 29, 2020, effective October 2, 2020, as amended November 15, 2020, the Company entered into an acquisition agreement (the “Agreement”) with Crown Think Limited (“CTL”), a corporation incorporated under the laws of Hong Kong, Liaoning Chykingyoung Ecological Environmental Developing Limited Company (“Liaoning”), a corporation incorporated under the laws of China and a subsidiary of CTL and Ching Ka Wong, president and controlling shareholder of CTL. Under the terms of the Agreement the Company acquired from CTL all of the issued and outstanding shares of Liaoning, and Liaoning became a wholly owned subsidiary of the Company. Liaoning has three subsidiaries, in which Liaoning owns various interests. The entities acquired are under common control of directors, shareholders and an officer of the Company.

The subsidiaries are as follows:

- (1) 95.33% control of Dongle Vine (Beijing) Organic Agriculture Co., Ltd. (“Dongle”), which has 51% interest in two subsidiaries:
 - (a) Shanxi Chykingyoung Agricultural Technology Development Co., Ltd., and
 - (b) Shanxi Dongle Vine Ecological Agriculture Co., Ltd. (collectively “Shanxi”)
- (2) 46% control of Nanjing Chykingyoung Biotechnology Co., Ltd. (“Nanjing”); and
- (3) 51% control of Liaoyang Chykingyoung Ecological Agriculture Co., Ltd. (“Liaoyang”)

Liaoning has disclosed to CHYI that there are outstanding registration capital obligations owed by certain subsidiaries:

- (1) Shanxi Chykingyoung Agricultural Technology Development Co., Ltd., 10 million RMB;
- (2) Shanxi Dongle Vine Ecological Agriculture Co., Ltd., 10 million RMB;

CHYI has agreed to take on the above registration capital obligations proportionate to the amounts owed. In China, corporate shareholders may have up to twenty years to fulfil registration capital obligations.

Pursuant to the acquisition agreement, the Company issued a total of 30,000,000 shares of common stock to Ching Ka Wong, President of CTL, with an effective date of October 30, 2020.

With these acquisitions, the Company exited shell status having acquired revenue generating operations in the agricultural business working to increase soil quality without sacrificing crop yields in China.

Chykingyoung Investment Development Holdings Inc

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Unaudited)

Going Concern

These unaudited condensed consolidated financial statements have been prepared on a going concern basis, which implies that the Company will continue to realize its assets and discharge its liabilities in the normal course of business. While the Company has revenue generating operations, it is not yet profitable. As of December 31, 2025, the Company had a working capital deficit of approximately \$2,350,561 with approximately \$33,742 of cash on hand and an accumulated deficit of \$140,167,411. The Company has plans to raise up to \$5,000,000 to meet its current operational shortfalls and future expansion requirements. The continuation of the Company as a going concern is dependent upon the ability to raise additional equity and/or debt financing and the attainment of profitable operations from the Company's agricultural business. If the Company is unable to obtain adequate capital as needed, the Company may be required to reduce the scope, delay, or eliminate some or all of its planned operations. These factors, among others, raise substantial doubt about the Company's ability to continue as a going concern.

The financial statements reflect all adjustments consisting of normal recurring adjustments, which, in the opinion of management, are necessary for a fair presentation of the results for the periods shown. The financial statements do not include any adjustments relating to the recoverability and classification of recorded assets, or the amounts of and classification of liabilities that might be necessary in the event the Company cannot continue in existence.

Basis of Presentation

The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP"). The unaudited condensed financial statements included herein are unaudited. Such financial statements, in the opinion of management, contain all adjustments necessary to present fairly the financial position and results of operations as of and for the periods indicated.

Consolidation

The accompanying unaudited condensed consolidated financial statements include the accounts of Chykingyoung Investment Development Holdings Inc. and its 100% controlled subsidiary, Liaoning Chykingyoung Ecological Environmental Developing Limited Company ("Liaoning") and Liaoning subsidiaries, as of December 31, 2025. All significant intercompany accounting transactions have been eliminated as a result of consolidation.

Chykingyoung Investment Development Holdings Inc

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Unaudited)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For financial accounting purposes, cash and cash equivalents are considered to be all highly liquid investments with a maturity of three (3) months or less at the time of purchase.

Prepaid Expenses and Other Current Assets

Prepaid expenses and other current assets consist primarily of non-trade receivables, advances to suppliers and prepaid expenses.

Inventories

Inventories are stated at the lower of cost or net realizable value. Cost is computed on a monthly weighted-average basis, which approximates the first-in, first-out method; market is based upon estimated replacement costs. Costs included in inventory primarily include the following: products, overhead, labor, materials and freight.

Property, Plant, and Equipment

Property, plant, and equipment are stated at cost and depreciated over their estimated useful lives using the straight-line method. Leasehold improvements are stated at cost and amortized over the lesser of their estimated useful lives or the term of the lease, using the straight-line method. Useful lives are as follows: buildings and improvements - 7 to 50 years; leasehold improvements - the lesser of the term of the lease or 7 years; equipment - 7 to 25 years; information systems hardware and software - 3 to 10 years. Significant repairs and maintenance that increase the value or extend the useful life of our fixed asset are capitalized. On-going maintenance and repairs are charged to expense.

Chykingyoung Investment Development Holdings Inc

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Unaudited)

Revenue Recognition under ASC 606

The Company adopted Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers*, and all the related amendments (Accounting Standards Codification (ASC) 606) using the modified retrospective method of adoption. ASC 606 consists of a comprehensive revenue recognition standard, which requires the recognition of revenue when control of promised goods are transferred to customers in an amount that reflects the consideration to which the entity expects to be entitled.

The Company recognizes revenue when obligations under the terms of a contract with its customer are satisfied; generally, this occurs with the transfer of control of its products. Revenue is measured as the amount of net consideration expected to be received in exchange for transferring products. Revenue from product sales is governed primarily by customer pricing and related purchase orders (“contracts”) which specify shipping terms and certain aspects of the transaction price including rebates, discounts and other sales incentives. Contracts are at standalone pricing. The performance obligation in these contracts is determined by each of the individual purchase orders and the respective stated quantities, with revenue being recognized at a point in time when obligations under the terms of the agreement are satisfied. This generally occurs with the transfer of control of our products to the customer and the product is delivered. The Company's customers have an implicit and explicit right to return non-conforming products. A provision for payment discounts and product return allowances, which is estimated, is recorded as a reduction of sales in the same period that the revenue is recognized.

Accounts Receivable and Allowance for Doubtful Accounts

The Company determines the allowance for doubtful accounts by considering a number of factors, including the length of time the accounts receivable are beyond the contractual payment terms, previous loss history, and the customer's current ability to pay its obligation. When the Company becomes aware of a specific customer's inability to meet its financial obligations to the Company, the Company records a charge to the allowance to reduce the customer's related accounts. At December 31, 2025 and December 31, 2024, the allowance for doubtful accounts totaled approximately \$1,907,000 and \$1,907,000 respectively.

Foreign Currency Translation and Remeasurement

Items included in the condensed consolidated financial statements of the Company and its subsidiaries are measured using the currency of the primary economic environment in which the entity operates (the 'functional currency'). The Company's reporting currency is the U.S. dollar. The functional currency of

Chykingyoung Investment Development Holdings Inc

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Unaudited)

subsidiaries based in the China is Chinese Yuan. All transactions initiated in Chinese Yuan are translated into U.S. dollars in accordance with Accounting Standards Codification ("ASC") 830-30, "Translation of Financial Statements," as follows: monetary assets and liabilities are translated into U.S. dollars at exchange rates as of the balance sheet date and non-monetary assets, liabilities and equity are translated at historical rates. Sales and expenses are translated using a weighted- average exchange rate for the period. All resulting exchange differences are recognized as other comprehensive income, a separate component of equity.

Leases

In February 2016, the Financial Accounting Standards Board ("FASB") issued ASU No. 2016-02 – *Topic 842 Leases*. ASU 2016-02 requires that most leases be recognized on the financial statements, specifically the recognition of right-to-use assets and related lease liabilities, and enhanced disclosures about leasing arrangements. ASU 2016-02 is effective for fiscal years beginning after December 15, 2018, including interim periods within those fiscal years. The standard requires using the modified retrospective transition method and apply ASU 2016-02 either at (i) latterof the earliest comparative period presented in the financial statements or commencement date of the lease, or (ii) the beginning of the period of adoption. The Company has elected to apply the short-term scope exception for leases with terms of 12 months or less at the inception of the lease and will continue to recognize rent expense on a straight- line basis.

Impairment of long-lived assets

The Company monitors its long-lived assets and finite-lived intangibles for indicators of impairment. If such indicators are present, the Company assesses the recoverability of affected assets by determining whether the carrying value of such assets is less than the sum of the undiscounted future cash flows of the assets. If such assets are found not to be recoverable, the Company measures the amount of such impairment by comparing the carrying value of the assets to the fair value of the assets, with the fair value generally determined based on the present value of the expected future cash flows associated with the assets.

Fair Value of Financial Instruments

We believe that the carrying amounts of cash and cash equivalents, accounts receivable, accounts payable, and short-term borrowings approximates fair value based on either their short-term nature or on terms currently available to the Company in financial markets.

Chykingyoung Investment Development Holdings Inc

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Unaudited)

Income taxes

The Company has adopted ASC Topic 740 – Income Taxes, which requires the use of the asset and liability method of accounting for income taxes. Under the asset and liability method of ASC Topic 740, deferred tax assets and liabilities are recognized for the future tax consequences attributable to temporary differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled.

Net income (loss) per share

In accordance with ASC Topic 260 – Earnings Per Share, the basic loss per common share is computed by dividing net loss available to common stockholders by the weighted average number of common stock outstanding. Diluted loss per common share is computed similar to basic loss per common share except that the denominator is increased to include the number of additional shares of common stock that would have been outstanding if the potential common stock had been issued and if the additional shares of common stock were dilutive.

Potential common stock consists of the incremental common stock issuable upon convertible notes, classes of shares with conversion features. The computation of basic loss per share for the years ended December 31, 2025 and December 31, 2024 excludes potentially dilutive securities of underlying share purchase warrants, convertible notes, stock options and preferred shares, because their inclusion would be antidilutive. As a result, the computations of net loss per share for each period presented is the same for both basic and fully diluted.

Recent Accounting Pronouncements

From time to time, new accounting pronouncements are issued by the Financial Accounting Standards Board (FASB) or other standard-setting bodies that the Company adopts as of the specified effective date. Unless otherwise discussed, the Company does not believe that the adoption of any recently issued standards has had or may have a material impact on its condensed consolidated financial statements or disclosures. There are no recent accounting pronouncements that impact the Company's operations.

Chykingyoung Investment Development Holdings Inc

**NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
(Unaudited)**

Note 3 – Inventories

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Finished goods	\$ 109,375	\$ 107,056
Packing supplies and ingredients	742,453	714,658
Total inventories	\$ 851,828	\$ 821,714

Note 4 – Property and Equipment, Net

Property and equipment consist of the following:

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Buildings and improvements	\$ 1,585,537	\$ 1,519,004
Equipment	2,235,052	2,141,264
Information systems - hardware and software	1,876,127	1,797,400
Vehicles	107,035	121,121
	5,803,751	5,578,789
Less accumulated depreciation and amortization	(3,669,330)	(3,256,515)
Total property and equipment	\$ 2,134,421	\$ 2,322,274

Depreciation expense was \$281,683 and \$225,094 for the years ended December 31, 2025 and 2024.

Note 5 – Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities consist of the following:

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Accounts payable - trade	\$ 433,427	\$ 433,427
Payroll liabilities	323,190	248,369
Interest payable	704,118	592,373
Other payables	1,644,954	1,664,496
Total accounts payable and accrued liabilities	\$ 3,105,689	\$ 2,938,665

Chykingyoung Investment Development Holdings Inc

**NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
(Unaudited)**

Note 6 – Debts

At December 31, 2025 and December 31, 2024, debts included the following:

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Short-term borrowings:		
Bank loan 1, interest rate 8%, due January 2019 (RMB 5,000,000)	\$ 714,991	\$ 684,988
Revolving Bank loan, interest rate 3.90%, due August 2023 (RMB 500,000)	71,499	68,499
Bank loan 5, interest rate 3.90%, due August 2023 (RMB 1,500,000)	214,497	205,496
Third party loan 1, interest rate 3.04%, due December 2019 (RMB 4,120,000)	599,591	574,431
Third party loan 4, interest rate 7.2%, due April 2022 (RMB 500,000)	71,499	68,499
Third party loan 5, interest rate 7.2%, due June 2022 (RMB 240,000)	14,300	13,699
Total debts	\$ 1,686,377	\$ 1,615,612

Bank Loans 1 is are secured by collateral provided by third parties, one of whom is a customer of the Company and the other is a company affiliated with a former shareholder of the Liaoning group of companies. The collateral includes certain commercial real estate and two office suites. Bank loan 1 is currently in default, and the bank is in the process of liquidating the collateral provided by the guarantors. In the event the bank is successful in liquidating the assets to retire the loans, the Company will assume a liability to the guarantor directly for the full value of the amounts of the loans and any additional interest, penalties and collection fees.

Note 7 – Other Current Liabilities

At December 31, 2025 and December 31, 2024, other current liabilities included the following:

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Other current liabilities:		
Shenzhen Bifid Business Consulting Co., Ltd (2015 - RMB 1,030,500)	\$ 147,360	\$ 141,176

Chykingyoung Investment Development Holdings Inc

**NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
(Unaudited)**

Shenzhen Bifid Business Consulting Co., Ltd (2016 - RMB 50,000, 2023 – RMB3,800,000)	550,543	527,441
Individual 1 (2019 – RMB 200,000, 2020 – RMB 200,000)	57,199	54,799
China Sannong Holdings Co., Ltd (2019 – RMB 1,860,000)	265,976	254,815
Individual 3 (2021 – RMB 50,000)	7,150	6,850
Individual 4 (2021 – RMB 515,000)	73,644	70,554
Total other current liabilities	\$ 1,101,872	\$ 1,055,635

Note 8 – Operating Leases

The Company decides not to renew the existing operating lease agreements for certain of our offices and facilities. Our leases have been expired in November 2024.

Note 9 – Related Party Transactions

As of December 31, 2025 and December 31, 2024, the Company had advances from related parties of \$239,447 and \$160,335, respectively. The advances from the related parties are for shortfalls in operational capital as an unsecured advance with no interest and due on demand. The details of the advances are described as below:

At December 31, 2025 and December 31, 2024:

<u>Name</u>	<u>Relationship to the Company</u>	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Robert Chin	Former officer and director	\$ 5,138	\$ 5,138
Peter ZhaoHui Zhang	Director, Vice President, Secretary and Treasurer	23,463	23,463
Wan To Wong	President, Director and Controlling Shareholder	172,827	83,637
Lianrong Zhang	Sister of a member of our board of directors and a director of a controlled subsidiary	48,097	48,097
Total		\$ 249,525	\$ 160,335

Note 10 – Capital Stock

On November 20, 2019, the Board of Directors of the Company and the majority stockholder approved a name change and a reverse split of the issued and outstanding common stock on the basis of 1 new

Chykingyoung Investment Development Holdings Inc

**NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
(Unaudited)**

share for each 200 shares currently held. The name change and the reverse split were effected on November 28, 2019. The reverse split and the amended par value has been retroactively impacted on the per share and share data presented in these financial statements.

The Company has authorized 500,000,000 shares of stock of which 495,000,000 shares are common stock, \$0.001 par value, and 5,000,000 are Preferred Stock.

Preferred Stock

The Company has authorized 5,000,000 shares of Preferred Stock, par value \$0.001 of which 1,000,000 shares are designated as Convertible Series A Preferred stock.

The Convertible Series A Preferred stock is convertible into common stock at the election of the holder on the basis of 1,000 shares of common stock for each 1 share of preferred stock. The Convertible Series A Preferred stock holds voting rights equal to 1,000 shares of common stock for each one share of preferred stock.

As of December 31, 2018, the Company had issued a total of 300,000 shares of Convertible Series A Preferred Stock.

On January 28, 2020, the Company's former controlling shareholder transferred its 300,000 shares of Convertible Series A Preferred Stock to various individuals. On January 29, 2020, the holders of the Convertible Series A Preferred stock tendered their shares for conversion into 300,000,000 shares of common stock.

As of December 31, 2025 and December 31, 2024, there were a total of 0 shares of Convertible Series A Preferred stock, \$0.001 par value issued and outstanding.

Common stock:

The Company has authorized 495,000,000 shares of common stock, \$0.001 par value.

During the period ended December 31, 2025, the Company issued a cumulative 4,600,000 shares of unregistered, restricted common stock to four individuals as compensation for services rendered. The shares were valued at the fair market value of the Company's common stock as quoted on OTC Markets as of the date of issuance. The Company cancelled 30,000,000 shares of a shareholder due to no receipt of consideration for previous issuance.

Chykingyoung Investment Development Holdings Inc

**NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
(Unaudited)**

As of December 31, 2025 and December 31, 2024, a total of 369,708,037 and 395,108,037 shares of common stocks, \$0.001 par value were issued and outstanding, respectively.

Note 11 – Subsequent Events

The Company has evaluated events occurring after the date of these financial statements through the date that these financial statements were issued. There have been no events that would require adjustment to or disclosure in the financial statements.