



Stock Code  
**6835**

**COMPLEX MICRO INTERCONNECTION CO., LTD.**

**2025 Annual General Shareholders' Meeting**

**Meeting Handbook**

Date and Time: 9:00 a.m., June 25, 2025

Shareholder's Meeting Venue: Taipei International Convention Center, 1F, No. 223, Sec. 3,  
Beixin Rd., Xindian Dist., New Taipei City

Convention Method: Physical Convention of Annual General Shareholders' Meeting



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## **2025 Annual General Shareholders' Meeting Procedure**

One. Call Meeting to Order

Two. Chairperson's Remarks

Three. Report Items

Four. Ratification Items

Five. Discussion Items

Six. Extraordinary Motions

Seven. Meeting Adjourned



## **2025 Annual General Shareholders' Meeting Agenda**

**Date and Time:** 9:00 a.m., June 25, 2025 (Wednesday)

**Venue:** 1F., No. 223, Sec. 3, Beixin Rd., Xindian Dist., New Taipei City (Taipei Innovation City Convention Center)

**Convention Method:** Physical Convention of Annual General Shareholders' Meeting

**I. Call the Meeting to Order** (report the number of shares represented by attending shareholders)

**II. Chairperson's Remarks**

**III. Report Items**

- (I) 2024 Business Report.
- (II) 2024 Audit Committee's Review Report.
- (III) Report on the distribution of remunerations to employees and directors for 2024.
- (IV) Report on the distribution of cash dividends from earnings for 2024.
- (V) Report on the issuance of the first domestic unsecured convertible corporate bonds.

**IV. Ratification Items**

- (I) 2024 Business Report and Financial Statements.
- (II) Proposal for the 2024 earnings distribution.

**V. Discussion Items**

Amendment to certain provisions of the Company's "Articles of Incorporation."

**VII. Extraordinary Motions**

**VIII. Meeting Adjourned**



## Report Items

### **I. 2024 Business Report, submitted for review.**

Explanation: Please refer to Attachment 1 on pages 7-10 of this Handbook for the 2024 Business Report.

### **II. 2024 Audit Committee's Review Report, submitted for review.**

Explanation: Please refer to Attachment 2 on page 11 of this Handbook for the 2024 Audit Committee's Review Report.

### **III. Report on the distribution of remunerations to employees and directors for 2024, submitted for review.**

Explanation:

1. According to Article 19 of the Articles of Incorporation of the Company, when the Company has a profit for a fiscal year, an amount of 3% to 5% of the profit shall be appropriated as the remuneration of employees and an amount no more than 2% of the profit shall be appropriated as the remuneration of directors. However, when the Company still has accumulated losses (including adjustment of undistributed earnings), amount shall be reserved to compensate the deficit.
2. The Company's 2024 profit before tax (profit before deduction of remunerations of employees and directors) is NT\$365,581,289. In accordance with Article 19 of the "Articles of Incorporation," it is proposed that an amount of NT\$10,967,439 (3%) is appropriated as the remuneration of employees, and an amount of NT\$3,655,813 (1%) is appropriated as the remuneration of directors, with such remuneration distributed based on directors' job assumption period and respective performance as per the "Regulations Governing Remuneration to Directors and Managerial Officers," and subject to the resolution of the Remuneration Committee and the board of directors. All remunerations above are to be distributed in cash.

### **IV. Report on the distribution of cash dividends from earnings for 2024, submitted for review.**

Explanation:

1. According to Article 20 of the Articles of Incorporation of the Company, the board of directors is authorized to execute the distribution of dividends and bonuses in accordance with the resolution of the board of directors' meeting attended by more than two-thirds of the directors and the consents of a majority of the attending directors, and all or a portion



of the dividends and bonuses, capital surplus or legal reserve distributed shall be made in the form of cash. In addition, report to the shareholders' meeting shall also be made.

2. According to the resolution of the board of directors of the Company on February 25, 2025, it is proposed that an amount of NT\$132,344,594 is appropriated for the distribution of shareholders' bonuses, and a cash dividend of NT\$2 per share is to be distributed. The cash bonus distributed is calculated according to the distribution ratio to the whole dollar amount, and the decimal value less than the dollar amount is truncated. In addition, the total of the odd values less than NT\$1 is counted toward the Other Income of the Company.
3. April 5, 2025 was set as the dividend record date for the cash dividends from earnings for 2024, which were fully distributed on April 21, 2025.

**V. Report on the issuance of the first domestic unsecured convertible corporate bonds, submitted for review.**

Explanation:

1. The Company's first domestic unsecured convertible corporate bonds were declared effective by the Financial Supervisory Commission with Letter Jin-Guan-Zheng-Fa-Zi No. 1130358029 on October 4, 2024, approved by Taipei Exchange with Letter Zheng-Gui-Zhai-Zi No. 11300096992 on October 25, 2024, and have been traded on the Taipei Exchange since November 1, 2024.
2. As of April 27, 2025, the issuance and conversion of the convertible corporate bonds are as follows:

Bond Name	COMPLEX MICRO INTERCONNECTION CO., LTD. 1st Unsecured Convertible Bond Short Name: 圓裕一; Bond Code: 68351
Reason for Issuance	Investment in subsidiaries
Total Face Value of Issuance	NT\$600,000 thousand of face value of issuance in total Actual offering of NT\$641,719 thousand in total
Face Value Per Bond	NT\$100 thousand
Coupon Rate	Coupon rate of 0%
Issue Period	November 1, 2024 to November 1, 2027
Conversion Price	Conversion/Exchange Price at Issuance: NT\$50.80 Latest Conversion/Exchange Price: NT\$48.80
Conversion Status	No application for conversion as of April 27, 2025



## Ratification Items

### Proposal 1

Proposed by the Board of Directors

**Proposal: 2024 Business Report and Financial Statements, submitted for ratification.**

Explanation:

1. The Company's 2024 Financial Statements (including consolidated and parent company only) prepared by the board of directors of the Company have been audited by CPAs Yang Shu-Chi and Lin Heng-Shen of KPMG Taiwan, and have been submitted to and approved by the Audit Committee along with the Business Report.
2. Please refer to Attachment 1 on pages 7-10 and Attachment 3 on pages 12-26 of this Handbook for the Business Report, and Independent Auditor's Report and Financial Statements, respectively.

Resolution:

### Proposal 2

Proposed by the Board of Directors

**Proposal: Proposal for the 2024 earnings distribution, submitted for ratification.**

Explanation:

1. The Company's 2024 net income after tax is NT\$268,671,539, plus the retained earnings at the beginning of the period of NT\$238,249,038, and after the appropriation of legal reserve of NT\$50,005,766 and special reserve of NT\$26,867,154, the distributable earnings is NT\$530,059,189.
2. An amount of NT\$132,344,594 is appropriated from the distributable earnings of the current period for the distribution of shareholders' bonuses, and a cash dividend of NT\$2 per share is to be distributed.
3. Please refer to Attachment 4 on page 27 of this Handbook for the Company's 2024 Earnings Distribution Table.

Resolution:



## **Discussion Items**

**Proposal: Amendment to certain provisions of the Company's "Articles of Incorporation,"  
submitted for resolution.**

Proposed by the Board of Directors

Explanation: In accordance with Article 14, Paragraph 6 of the Securities and Exchange Act, the Financial Supervisory Commission's Letter Jin-Guan-Zheng-Fa-Zi No. 1130385442 dated November 8, 2024, and the Company's practical operations, certain provisions of the Company's Articles of Incorporation have been amended. Please refer to the comparison table for amendment in Attachment 5 on page 28-30 of this Handbook.

Resolution:

## **Extraordinary Motions**

## **Meeting Adjourned**





## Complex Micro Interconnection Co., Ltd.

### Business Report

In 2024, despite the easing of inflationary pressure in the economies of Europe and the U.S., the global economy still faced multiple challenges and changes owing to several factors, including the ongoing regional conflicts of Russo-Ukrainian War and Gaza war, the global supply chain interruption caused by the earthquakes in Japan, the acceleration of global carbon neutrality, the continuous increase of the price of precious metals, the application of AI technology, and the restructuring of the global supply chain due to the escalated U.S.-China trade war.

In response to the unstable global economy, Complex Micro Interconnection Co., Ltd. has adopted flexible and diversified strategies, continuously diversifying the customer base and reducing the revenue risks caused by changes in a single industry. In addition to actively investing in the industries of industrial grade, commercial and consumer electronics, the Company has also deployed in the emerging AI industry as well as the industries of drones and smart glasses, in order to bring industrial applications with better efficiency, create value, and thereby open up new market opportunities.

#### ➤ **Operation Result**

The 2024 operating income was NT\$2,437,615 thousand, with an increase of 10.89% from NT\$2,198,295 thousand in 2023. The gross profit was NT\$638,620 thousand, showing an increase of 7.31% from NT\$595,103 thousand in 2023. The 2024 basic earnings per share were NT\$4.06, increasing by NT\$0.49 from NT\$3.57 in 2023.

#### ➤ **Market Trend**

According to the preliminary results of IDC's latest Worldwide Quarterly Personal Computing Device Tracker, the shipment volume of PCs in Q4 2024 grew by 1.8% compared to 2023, with a global shipment volume of 68,900 thousand units. Throughout 2024, the shipment volume of PC manufacturers was 262.7 million units, growing by 1% compared to 2023. The PC industry is expected to see multiple headwinds and tailwinds in 2025, as the unclear market prospect that affects the future market demand, coupled with the U.S. government's new tariff policy or increase of existing tariffs, is causing significantly more concern to the PC industry.

Under the active assistance and subsidies from the Chinese government, the competitiveness pressure from Chinese manufacturers in the same industry have been increased and expanded progressively. In the face of fierce competition in multiple industries, in addition to continuously



maintaining and securing the long-term cooperation and partnership with customers, the Company will also continue to develop high added value industries along with regional and customer risk diversification, differential marketing and diverse product applications, thereby establishing the Company's market competitiveness.

Upholding a stable business philosophy, the Company will carefully handle various future challenges, continuously enhance the operation capability, and adopt proper risk control measures, in order to provide a greater return for the Company and all shareholders and to achieve the Company's long-term goal of sustainable development.

➤ **Technology Development Status**

**Wire and Cable Business Unit:**

Highly automated production machines are introduced to reduce the manpower shortage and improve product quality reliability. In response to the high competition in the market, the Wire and Cable Department will continue to invest resources and work closely with customers.

The Wire and Cable Department's medium- and long-term plan focuses on the continuous expansion of customer development in the sector of non-consumer electronics. The products for customers of vehicle LED modules, medical field and smart home applications, though only produced in small quantity in 2024, are expected to be put into mass production in 2025. In addition, the Company has continued to strengthen the R&D capabilities for LED light guide plate.

**FPC Business Unit:**

1. To enhance the overall competitiveness in an effective manner, the Company is currently planning the replacement of equipment for the Kunshan FPC Plant. The Company has assessed the equipment required for each process and negotiated with various manufacturers accordingly. It is expected that the equipment replacement plan will be completed within six months and the Company's subsequent process capability and turnover speed will be effectively increased.
2. In response to the subsequent demand for multilayer HDI FPC, the Company researches the parameters of each process and introduces new equipment in a constant manner to develop various niche markets with high-level production capacity.

➤ **Development Direction for 2025**

In the face of a rapidly-changing market, the Company's focuses of internal improvement and external development are as follows:



**Internal Improvement:**

■ Training of the Main Management Members of the New Plant in Thailand:

The existing management team members of the Company have high loyalty and stability. With the extensive years of manufacturing experience, the management team is able to ensure the production yield rate and high flexibility for production capacity adjustment in comparison to other competitors in the same industry. In 2025, the screening and training of senior managers for the new plant in Thailand will be proceeding in the hope of completing the training within the shortest time possible.

■ Mass Production in the Second Production Base in Thailand:

Currently, the Company is planning the data establishment for ISO and other certifications. The quality system certifications are expected to be completed by Q3 2025.

■ Equipment Optimization at the Kunshan Plant:

Apart from the construction of the new plant in Thailand, the Kunshan Plant has also implemented its equipment inventory plan, not only introducing new equipment but also replacing existing equipment in order to better enhance the Company's ability to keep in line with high-end products.

**External Development:**

■ Continue Deep-rooted Development in Niche Industries:

The Company's current business activities are in the industries of industrial products, commercial notebooks and tablets, consumer electronics, etc. In 2025, in addition to maintaining existing industrial customers, the Company will further put particular efforts for developing the customer base of the automotive and medical care industries.

■ Maintenance of a Solid Customer Base:

Presently, the Company has worked with electronic OEM giants in Taiwan and abroad for long. Besides stable relationships, the Company aims to further improve customer satisfaction and keep expanding customers of other business units in order to seize business opportunities related to FPC, wires, and cables.

The Company will continue to deploy in niche markets. The shipment of automotive products is expected to increase in a stepwise manner from 2025. Meanwhile, in the field of MPI multilayer FPC, the new team for high-frequency and high-speed applications has also started to cooperate with customers in R&D, with related contribution to the revenue expected in 2025.



At present, the team for high-frequency and high-speed applications targets the industries such as NB, mobile phones, industrial-grade handheld devices, etc. Besides cooperating with the existing customers, it also actively develops overseas new customers to explore more markets.

The Company plans to set up a laboratory for high-frequency and high-speed applications at the head office in Taipei, which is expected to be completed in the first half of 2025. With the provision of one-stop services from early R&D and design to production of customer products, this laboratory will help foster the Company's partnership with customers.



[Attachment 2]

## Audit Committee's Review Report

The board of directors has prepared the Company's 2024 Business Report, Financial Statements (including the Consolidated and Parent Company Only Financial Statements), and Proposal for Distribution of Earnings, among which the Financial Statements have been audited by CPA Yang Shu-Chi and CPA Lin Heng-Shen of KPMG Taiwan, and an audit report relating thereto has been issued. We have reviewed the aforementioned Business Report, Financial Statements, and Proposal for Distribution of Earnings, to which we have found no misstatement, and we hereby issue a review report as presented above in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act for your review.

Submitted to

2025 Annual General Shareholders' Meeting of Complex Micro Interconnection Co., Ltd.

Complex Micro Interconnection Co., Ltd.  
Audit Committee Convener

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Chih-Kuang Li

February 25, 2025



安侯建業聯合會計師事務所

KPMG

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## Independent Auditors' Report

To the Board of Directors of COMPLEX MICRO INTERCONNECTION CO., LTD.:

### Opinion

We have audited the consolidated financial statements of COMPLEX MICRO INTERCONNECTION CO., LTD. and its subsidiaries ("the Group"), which comprise the consolidated balance sheet as of December 31, 2024 and 2023, the consolidated statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2024 and 2023, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards ("IFRSs"), International Accounting Standards ("IASs"), Interpretations developed by the International Financial Reporting Interpretations Committee ("IFRIC") or the former Standing Interpretations Committee ("SIC") endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

### Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Account of Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report:

#### 1. Revenue recognition

Please refer to note 4 (n) for the relevant accounting policy regarding recognition of revenue, and refer to note 6 (r) for relevant disclosures.



Description of key audit matter:

The CMI Group is principally engaged in the business of electronic wire, electronic distribution wire, flexible printed circuit board and rigid-flex PCB. Operating revenue is one of the important items in the financial report, and is a matter of concern to users of the financial statements. Therefore, revenue recognition is one of the key judgemental areas in performing our audit procedures.

How the matter was addressed in our audit:

Our principal audit procedures included:

- Testing the effectiveness of revenue recognition design and implementation of internal controls.
- Random Sampling appropriate sales revenue samples for the year to examine internal and external orders, shipping documents and invoices to check revenue is correctly recorded
- Choosing the specific samples for the revenue transactions during the periods before and after the balance sheet date to examine vouchers cover for the appropriate period.

2. Valuation of inventories

Please refer to note 4 (h) for accounting policy regarding the inventories valuation; refer to note 5 (a) for accounting estimation and assumption of the inventories valuation; refer to note 6 (d) for relevant inventory disclosures.

Description of key audit matter:

Inventories are measured at the lower of cost or net realizable value. The Group's main products are flexible PCB and wire harness, which are impacted by factors such as rapid changes in technology or the upgrading of production technique, which may lead to original product obsolescence or no longer meet market demand that will affect the selling price of the relevant product may fluctuate and there may be a risk that the cost of inventories may exceeds its net realizable value. Thus, valuation of inventory is one of the key judgemental areas in performing our audit procedures.

How the matter was addressed in our audit:

Our principal audit procedures included:

- Assessing the rationality of the Group's provision for inventory valuation loss policies .
- Examining the selling price and aging of inventory used in the net realizable value of inventory valuation reports to assess their rationality.
- Examining the aging of inventory reflected in the inventory valuation reports to assess the rationality.

**Other Matter**

COMPLEX MICRO INTERCONNECTION CO., LTD. has prepared its parent-company-only financial statements as of and for the years ended December 31, 2024 and 2023, on which we have issued an unmodified opinion.



## **Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements**

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the IFRSs, IASs, IFRC, SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the COMPLEX MICRO INTERCONNECTION CO., LTD. ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the COMPLEX MICRO INTERCONNECTION CO., LTD. financial reporting process.

## **Auditors' Responsibilities for the Audit of the Consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.



5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the CMI Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audit resulting in this independent auditors' report are Yang, Shu-Chih and Lin, Heng-Shen.

KPMG

Taipei, Taiwan (Republic of China)

February 25, 2025

#### **Notes to Readers**

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

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

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

**COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES**

**Consolidated Balance Sheets**

**December 31, 2024 and 2023**

**(Expressed in Thousands of New Taiwan Dollars)**

		<b>December 31, 2024</b>		<b>December 31, 2023</b>				<b>December 31, 2024</b>		<b>December 31, 2023</b>	
		<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>			<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>
<b>Assets</b>						<b>Liabilities and equity</b>					
<b>Current assets:</b>						<b>Current liabilities:</b>					
1100	Cash and cash equivalents (note 6(a))	\$ 2,124,224	54	1,194,354	42	2100	Short-term borrowings (note 6(i) ,7 and 8)	\$ 377,788	10	392,769	13
1150	Notes receivable, net (note 6(c))	-	-	2,206	-	2120	Current financial liabilities at fair value through profit or loss (note 6(b))	3,720	-	-	-
1170	Accounts receivable, net (notes 6(c) and (r))	1,010,242	26	910,459	31	2130	Current contract liabilities (note 6(r))	12,923	-	2,170	-
1200	Other receivables, net (note 6(c))	53,450	1	49,259	2	2170	Accounts payable	586,009	14	438,547	15
130X	Inventories (note 6(d))	361,374	9	318,874	11	2200	Other payables	302,680	8	278,849	10
1410	Prepayments	23,611	1	23,173	1	2220	Other payables to related parties (note 7 )	2	-	-	-
1470	Other current assets	870	-	1,924	-	2230	Current tax liabilities	31,482	1	19,002	1
1476	Other current financial assets (note 6(h))	-	-	4,824	-	2280	Current lease liabilities (note 6(l))	1,809	-	3,082	-
		<u>3,573,771</u>	<u>91</u>	<u>2,505,073</u>	<u>87</u>	2300	Other current liabilities	15,825	-	15,743	1
<b>Non-current assets:</b>						2322	Long-term borrowings, current portion (note 6(j), 7 and 8 )	<u>22,500</u>	<u>1</u>	<u>1,389</u>	<u>-</u>
1600	Property, plant and equipment (note 6(e) and 8 )	161,835	4	167,449	6			<u>1,354,738</u>	<u>34</u>	<u>1,151,551</u>	<u>40</u>
1755	Right-of-use assets (note 6(f) and 8 )	17,792	1	20,949	1	<b>Non-Current liabilities:</b>					
1760	Investment property, net (note 6(g) and 8 )	50,423	1	51,249	2	2530	Bonds payable (note 6(k))	558,903	13	-	-
1780	Intangible assets	4,986	-	5,822	-	2540	Long-term borrowings (note 6(o) and 7 )	110,625	3	48,611	2
1840	Deferred tax assets (note 6(o))	8,560	-	20,997	1	2570	Deferred tax liabilities (note 6(o))	46,534	1	44,778	1
1915	Prepayments for business facilities	13,225	-	11,459	-	2580	Non-current lease liabilities (note 6(l))	413	-	2,222	-
1995	Other non-current assets, others (note 6(e))	<u>137,085</u>	<u>3</u>	<u>92,875</u>	<u>3</u>	2670	Other non-current liabilities, others (note 6(n))	<u>798</u>	<u>-</u>	<u>798</u>	<u>-</u>
		<u>393,906</u>	<u>9</u>	<u>370,800</u>	<u>13</u>			<u>717,273</u>	<u>17</u>	<u>96,409</u>	<u>3</u>
							<b>Total liabilities</b>	<u>2,072,011</u>	<u>51</u>	<u>1,247,960</u>	<u>43</u>
							<b>Equity attributable to owners of parent (note 6(p) ):</b>				
						3110	Ordinary share	661,723	17	661,723	23
						3200	Capital surplus	487,936	12	410,368	14
						3310	Legal reserve	185,229	5	161,616	6
						3320	Special reserve	63,689	2	49,529	2
						3350	Unappropriated retained earnings	506,920	13	408,366	14
						3400	Other equity	<u>(13,683)</u>	<u>-</u>	<u>(63,689)</u>	<u>(2)</u>
							<b>Total equity attributable to owners of parent:</b>	<u>1,891,814</u>	<u>49</u>	<u>1,627,913</u>	<u>57</u>
						36XX	Non-controlling interests	<u>3,852</u>	<u>-</u>	<u>-</u>	<u>-</u>
							<b>Total equity</b>	<u>1,895,666</u>	<u>49</u>	<u>1,627,913</u>	<u>57</u>
<b>Total assets</b>		<u>\$ 3,967,677</u>	<u>100</u>	<u>2,875,873</u>	<u>100</u>		<b>Total liabilities and equity</b>	<u>\$ 3,967,677</u>	<u>100</u>	<u>2,875,873</u>	<u>100</u>

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)  
**COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES**  
**Consolidated Statements of Comprehensive Income**  
**For the years ended December 31, 2024 and 2023**  
(Expressed in Thousands of New Taiwan Dollars , Except for Earnings Per Share)

		<b>2024</b>		<b>2023</b>	
		<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>
4000	<b>Operating revenues (note 6(r) and 14 )</b>	\$ 2,437,615	100	2,198,295	100
5000	<b>Operating costs (note 6(d))</b>	<u>1,798,995</u>	<u>74</u>	<u>1,603,192</u>	<u>73</u>
5900	<b>Gross profit from operations</b>	<u>638,620</u>	<u>26</u>	<u>595,103</u>	<u>27</u>
6000	<b>Operating expenses (note 6(n)(s) and 7 ):</b>				
6100	Selling expenses	123,120	5	105,141	4
6200	Administrative expenses	151,912	6	145,815	7
6300	Research and development expenses	91,402	4	86,370	4
6450	Expected credit gain (note 6(c))	<u>(25)</u>	<u>-</u>	<u>(231)</u>	<u>-</u>
	<b>Total operating expenses</b>	<u>366,409</u>	<u>15</u>	<u>337,095</u>	<u>15</u>
	<b>Net operating income</b>	<u>272,211</u>	<u>11</u>	<u>258,008</u>	<u>12</u>
	<b>Non-operating income and expenses(note 6(l)(m)(t)):</b>				
7100	Interest income	24,621	1	17,598	1
7010	Other income	10,065	-	18,903	1
7020	Other gains and losses, net	71,907	3	35,567	2
7050	Finance costs, net	<u>(13,902)</u>	<u>(1)</u>	<u>(11,185)</u>	<u>(1)</u>
7000	<b>Total non-operating income and expenses</b>	<u>92,691</u>	<u>3</u>	<u>60,883</u>	<u>3</u>
7900	<b>Profit before income tax</b>	364,902	14	318,891	15
7950	<b>Less: income tax expenses (note 6(o))</b>	<u>96,250</u>	<u>4</u>	<u>82,759</u>	<u>4</u>
8200	<b>Profit</b>	<u>268,652</u>	<u>10</u>	<u>236,132</u>	<u>11</u>
8300	<b>Other comprehensive income (loss):</b>				
8360	<b>Items that may be reclassified subsequently to profit or loss</b>				
8361	Exchange differences on translation of foreign financial statements	61,727	3	(17,218)	(1)
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss (note 6(o))	<u>11,401</u>	<u>-</u>	<u>(3,058)</u>	<u>-</u>
	<b>Total items that may be reclassified subsequently to profit or loss</b>	<u>50,326</u>	<u>3</u>	<u>(14,160)</u>	<u>(1)</u>
8300	<b>Other comprehensive income (loss), net</b>	<u>50,326</u>	<u>3</u>	<u>(14,160)</u>	<u>(1)</u>
8500	<b>Total comprehensive income</b>	<u><u>\$ 318,978</u></u>	<u><u>13</u></u>	<u><u>221,972</u></u>	<u><u>10</u></u>
	<b>Profit attributable to:</b>				
8610	Attributable to owners of parent	\$ 268,672	10	236,132	11
8620	Attributable to non-controlling interests	<u>(20)</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u><u>\$ 268,652</u></u>	<u><u>10</u></u>	<u><u>236,132</u></u>	<u><u>11</u></u>
	<b>Comprehensive income attributable to:</b>				
8710	Attributable to owners of parent	\$ 318,678	13	221,972	10
8720	Attributable to non-controlling interests	<u>300</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u><u>\$ 318,978</u></u>	<u><u>13</u></u>	<u><u>221,972</u></u>	<u><u>10</u></u>
	<b>Earnings per share (in dollar) (note 6(q))</b>				
9750	<b>Basic earnings per share (in dollar)</b>	<u><u>\$ 4.06</u></u>		<u><u>3.57</u></u>	
9850	<b>Diluted earnings per share (in dollar)</b>	<u><u>\$ 3.95</u></u>		<u><u>3.56</u></u>	

See accompanying notes to consolidated financial statements.

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

**COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES**

**Consolidated Statements of Changes in Equity**

**For the years ended December 31, 2024 and 2023**

**(Expressed in Thousands of New Taiwan Dollars)**

	Equity attributable to owners of parent								
	Retained earnings					Other equity			
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Balance at January 1, 2023	\$ 661,723	410,368	136,904	59,205	319,615	(49,529)	1,538,286	-	1,538,286
Appropriation and distribution of retained earnings:									
Legal reserve appropriated	-	-	24,712	-	(24,712)	-	-	-	-
Special reserve appropriated	-	-	-	(9,676)	9,676	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(132,345)	-	(132,345)	-	(132,345)
Profit	-	-	-	-	236,132	-	236,132	-	236,132
Other comprehensive income	-	-	-	-	-	(14,160)	(14,160)	-	(14,160)
Total comprehensive income	-	-	-	-	236,132	(14,160)	221,972	-	221,972
Balance at December 31, 2023	661,723	410,368	161,616	49,529	408,366	(63,689)	1,627,913	-	1,627,913
Appropriation and distribution of retained earnings:									
Legal reserve appropriated	-	-	23,613	-	(23,613)	-	-	-	-
Special reserve appropriated	-	-	-	14,160	(14,160)	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(132,345)	-	(132,345)	-	(132,345)
Profit	-	-	-	-	268,672	-	268,672	(20)	268,652
Other comprehensive income	-	-	-	-	-	50,006	50,006	320	50,326
Total comprehensive income	-	-	-	-	268,672	50,006	318,678	300	318,978
Conversion of convertible bonds	-	77,568	-	-	-	-	77,568	-	77,568
Changes in non-controlling interests	-	-	-	-	-	-	-	3,552	3,552
Balance at December 31, 2024	\$ 661,723	487,936	185,229	63,689	506,920	(13,683)	1,891,814	3,852	1,895,666

See accompanying notes to consolidated financial statements.

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

**COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES**

**Consolidated Statements of Cash Flows**

**For the years ended December 31, 2024 and 2023**

**(Expressed in Thousands of New Taiwan Dollars)**

	<u>2024</u>	<u>2023</u>
<b>Cash flows from (used in) operating activities:</b>		
Profit before tax	\$ 364,902	318,891
<b>Adjustments:</b>		
Adjustments to reconcile profit (loss):		
Depreciation expense	44,267	56,740
Amortization expense	2,229	1,573
Expected credit gain	(25)	(231)
Net loss on financial assets or liabilities at fair value through profit or loss	2,280	-
Interest expense	13,902	11,185
Interest income	(24,621)	(17,598)
Loss (gain) on disposal of property, plan and equipment	37	(358)
Gain on lease modification	-	(4)
Gain on disposal of non-current assets classified as held for sale	-	(32,986)
<b>Total adjustments to reconcile profit (loss)</b>	<u>38,069</u>	<u>18,321</u>
<b>Changes in operating assets and liabilities:</b>		
Changes in operating assets:		
Notes receivable	2,206	(576)
Accounts receivable	(99,759)	53,144
Other receivables	(2,534)	13,730
Inventories	(42,500)	50,563
Prepayments	(438)	11,896
Other current assets	1,054	(1,165)
Other non-current assets	145	360
<b>Total changes in operating assets</b>	<u>(141,826)</u>	<u>127,952</u>
Changes in operating liabilities:		
Current contract liabilities	10,753	(461)
Accounts payable	147,462	(46,528)
Other payables	23,831	(3,213)
Other payables to related parties	2	(1)
Other current liabilities	82	4,369
Other non-current liabilities	-	1
<b>Total changes in operating liabilities</b>	<u>182,130</u>	<u>(45,833)</u>
<b>Total changes in operating assets and liabilities</b>	<u>40,304</u>	<u>82,119</u>
<b>Total adjustments</b>	<u>78,373</u>	<u>100,440</u>
Cash inflow generated from operations	443,275	419,331
Interest received	24,621	17,598
Interest paid	(11,574)	(11,185)
Income taxes paid	(82,637)	(81,067)
<b>Net cash flows from operating activities</b>	<u>373,685</u>	<u>344,677</u>
<b>Cash flows from (used in) investing activities:</b>		
Proceeds from disposal of non-current assets classified as held for sale	-	322,986
Acquisition of property, plant and equipment	(17,162)	(28,957)
Proceeds from disposal of property, plant and equipment	238	623
Decrease in refundable deposits	560	1,140
Acquisition of intangible assets	(1,251)	(4,410)
Decrease in other financial assets	4,824	74,204
Increase in other non-current assets	(38,046)	(89,558)
Increase in prepayments for business facilities	(13,563)	(11,459)
<b>Net cash flows (used in) from investing activities</b>	<u>(64,400)</u>	<u>264,569</u>
<b>Cash flows from (used in) financing activities:</b>		
Increase in short-term loans	450,000	645,066
Decrease in short-term loans	(470,000)	(644,462)
Proceeds from issuing bonds	635,583	-
Proceeds from long-term debt	85,000	50,000
Repayments of long-term debt	(1,875)	-
Payment of lease liabilities	(3,082)	(2,565)
Cash dividends paid	(132,345)	(132,345)
Changes in non-controlling interests	3,552	-
<b>Net cash flows from (used in) financing activities</b>	<u>566,833</u>	<u>(84,306)</u>
<b>Effect of exchange rate changes on cash and cash equivalents</b>	<u>53,752</u>	<u>(16,550)</u>
<b>Net increase in cash and cash equivalents</b>	929,870	508,390
<b>Cash and cash equivalents at beginning of period</b>	1,194,354	685,964
<b>Cash and cash equivalents at end of period</b>	<u>\$ 2,124,224</u>	<u>1,194,354</u>

See accompanying notes to consolidated financial statements.



安侯建業聯合會計師事務所  
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## Independent Auditors' Report

To the Board of Directors of COMPLEX MICRO INTERCONNECTION CO., LTD.:

### Opinion

We have audited the financial statements of COMPLEX MICRO INTERCONNECTION CO., LTD. ("the Company"), which comprise the balance sheet as of December 31, 2024 and 2023, the statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of material accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2024 and 2023, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards ("IFRSs"), International Accounting Standards ("IASs"), Interpretations developed by the International Financial Reporting Interpretations Committee ("IFRIC") or the former Standing Interpretations Committee ("SIC") endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

### Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Account of Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

#### 1. Revenue recognition

Please refer to note 4 (n) for the relevant accounting policy regarding recognition of revenue, and refer to note 6 (r) for relevant disclosures.

Description of key audit matter:

COMPLEX MICRO INTERCONNECTION CO., LTD. is principally engaged in the business of electronic wire, electronic distribution wire, flexible printed circuit board and rigid-flex PCB. Operating revenue is one of the important items in the financial report, and is a matter of concern to users of the financial statements. Therefore, revenue recognition is one of the most important evaluation in performing our audit procedures.



How the matter was addressed in our audit:

Our principal audit procedures included:

- Testing the effectiveness of revenue recognition design and implementation of internal controls.
- Random Sampling appropriate sales revenue samples for the year to examine internal and external orders, shipping documents and invoices to check revenue is correctly recorded
- Choosing the specific samples for the revenue transactions during the periods before and after the balance sheet date to examine vouchers cover for the appropriate period.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including the Audit Committee) are responsible for overseeing the Company's financial reporting process.

### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the investment in other entities accounted for using the equity method to express an opinion on this financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audit resulting in this independent auditors' report are Shu-Chi Yang and Heng-Shen Lin.

KPMG

Taipei, Taiwan (Republic of China)  
February 25, 2025

#### **Notes to Readers**

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

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



(English Translation of Parent Company Only Financial Statements and Report Originally Issued in Chinese)  
**COMPLEX MICRO INTERCONNECTION CO., LTD.**

**Balance Sheets**

**December 31, 2024 and 2023**

(Expressed in Thousands of New Taiwan Dollars)

		<u>December 31, 2024</u>		<u>December 31, 2023</u>				<u>December 31, 2024</u>		<u>December 31, 2023</u>	
<b>Assets</b>		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<b>Liabilities and equity</b>		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<b>Current assets:</b>						<b>Current liabilities:</b>					
1100	Cash and cash equivalents (note 6(a))	\$ 1,258,883	37	791,924	32	2100	Short-term borrowings (note 6(i) and 8 )	\$ 230,000	7	250,000	10
1150	Notes receivable, net (note 6(c) and (r))	-	-	102	-	2120	Current financial liabilities at fair value through profit or loss (note 6(b))	3,720	-	-	-
1170	Accounts receivable, net (note 6(c) and (r))	638,152	18	553,810	22	2130	Current contract liabilities	12,923	-	-	-
1180	Accounts receivable due from related parties, net (note 6(c)(r) and 7 )	5,248	-	3,081	-	2170	Accounts payable	10,006	-	10,871	-
1200	Other receivables (note (c))	37,603	1	38,571	2	2180	Accounts payable to related parties(note 7 )	457,498	13	421,768	17
1210	Other receivables due from related parties (note 6(c) and 7)	59,713	2	55,982	2	2200	Other payables	85,214	2	78,327	3
130X	Inventories (note 6(d))	65,428	2	77,237	3	2220	Other payables to related parties(note 7 )	2	-	-	-
1470	Other current assets	<u>4,113</u>	<u>-</u>	<u>6,299</u>	<u>-</u>	2230	Current tax liabilities	31,011	1	18,837	1
		<u>2,069,140</u>	<u>60</u>	<u>1,527,006</u>	<u>61</u>	2280	Current lease liabilities (note 6(l) and 7 )	3,332	-	5,087	-
<b>Non-current assets:</b>						2300	Other current liabilities	914	-	11,028	-
1550	Investments accounted for using equity method (note 6(e))	1,325,964	39	904,938	36	2322	Long-term borrowings, current portion (note 6(j))	<u>22,500</u>	<u>1</u>	<u>1,389</u>	<u>-</u>
1600	Property, plant and equipment (note 6(f) )	4,711	-	5,419	-			<u>857,120</u>	<u>24</u>	<u>797,307</u>	<u>31</u>
1755	Right-of-use assets (note 6(g))	3,675	-	8,729	-	<b>Non-Current liabilities:</b>					
1760	Investment property, net (note 6(h) and 8)	50,423	1	51,249	2	2530	Bonds payable (note 6(k))	558,903	17	-	-
1802	Intangible assets	1,184	-	1,703	-	2540	Long-term borrowings (note 6(j) and 8 )	110,625	3	48,611	2
1840	Deferred tax assets (note 6(o))	8,560	-	20,997	1	2570	Deferred tax liabilities (note 6(o))	46,534	1	44,778	2
1995	Other non-current assets, others	<u>2,550</u>	<u>-</u>	<u>3,110</u>	<u>-</u>	2580	Non-current lease liabilities (note 6(l) and 7 )	413	-	3,744	-
		1,397,067	40	996,145	39	2670	Other non-current liabilities, others (note 6(n))	<u>798</u>	<u>-</u>	<u>798</u>	<u>-</u>
								<u>717,273</u>	<u>21</u>	<u>97,931</u>	<u>4</u>
								<u>1,574,393</u>	<u>45</u>	<u>895,238</u>	<u>35</u>
						<b>Total liabilities</b>					
						<b>Share capital (note 6(p)):</b>					
						3110	Ordinary share	661,723	19	661,723	27
						3200	Capital surplus	487,936	14	410,368	16
						3310	Legal reserve	185,229	5	161,616	7
						3320	Special reserve	63,689	2	49,529	2
						3350	Unappropriated retained earnings	506,920	15	408,366	16
						3400	Other equity	<u>(13,683)</u>	<u>-</u>	<u>(63,689)</u>	<u>(3)</u>
								<u>1,891,814</u>	<u>55</u>	<u>1,627,913</u>	<u>65</u>
						<b>Total equity</b>					
						<b>Total liabilities and equity</b>					
								<u>\$ 3,466,207</u>	<u>100</u>	<u>2,523,151</u>	<u>100</u>
<b>Total assets</b>		<u>\$ 3,466,207</u>	<u>100</u>	<u>2,523,151</u>	<u>100</u>						

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)  
**COMPLEX MICRO INTERCONNECTION CO., LTD.**

**Statements of Comprehensive Income**

**For the years ended December 31, 2024 and 2023**

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

		<b>2024</b>		<b>2023</b>	
		<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>
4000	<b>Operating revenues (note 6(r) and 7 )</b>	\$ 1,521,466	100	1,323,287	100
5000	<b>Operating costs (note 6(d) and 7 )</b>	<u>1,246,513</u>	<u>82</u>	<u>1,066,728</u>	<u>81</u>
5900	<b>Gross profit from operations</b>	274,953	18	256,559	19
5910	Less: Unrealized profit from sales	<u>523</u>	<u>-</u>	<u>2,435</u>	<u>-</u>
5950	<b>Gross profit from operations</b>	<u>275,476</u>	<u>18</u>	<u>258,994</u>	<u>19</u>
<b>Operating expenses (note 6(l)(n)(s) and 7 ):</b>					
6100	Selling expenses	74,679	5	59,338	4
6200	Administrative expenses	<u>57,144</u>	<u>4</u>	<u>62,492</u>	<u>5</u>
	<b>Total operating expenses</b>	<u>131,823</u>	<u>9</u>	<u>121,830</u>	<u>9</u>
	<b>Net operating income</b>	<u>143,653</u>	<u>9</u>	<u>137,164</u>	<u>10</u>
<b>Non-operating income and expenses (note 6(l)(m)(t)):</b>					
7100	Interest income	21,105	1	16,293	1
7010	Other income	3,317	-	11,109	1
7020	Other gains and losses, net	51,074	3	29,088	2
7050	Finance costs, net	(9,218)	(1)	(5,968)	-
7060	Share of profit of associates accounted for using equity method, net	<u>141,027</u>	<u>9</u>	<u>118,909</u>	<u>9</u>
7000	<b>Total non-operating income and expenses</b>	<u>207,305</u>	<u>12</u>	<u>169,431</u>	<u>13</u>
7900	<b>Profit before income tax</b>	350,958	21	306,595	23
7950	<b>Less: income tax expenses (note 6(o))</b>	<u>82,286</u>	<u>5</u>	<u>70,463</u>	<u>5</u>
8200	<b>Profit</b>	<u>268,672</u>	<u>16</u>	<u>236,132</u>	<u>18</u>
<b>Other comprehensive income (loss):</b>					
8360	<b>Items that may be reclassified subsequently to profit or loss</b>				
8361	Exchange differences on translation of foreign financial statements (note 6(p))	61,407	4	(17,218)	(1)
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	<u>11,401</u>	<u>1</u>	<u>(3,058)</u>	<u>-</u>
	<b>Total items that may be reclassified subsequently to profit or loss</b>	<u>50,006</u>	<u>3</u>	<u>(14,160)</u>	<u>(1)</u>
8300	<b>Other comprehensive income (loss), net</b>	<u>50,006</u>	<u>3</u>	<u>(14,160)</u>	<u>(1)</u>
8500	<b>Total comprehensive income</b>	<u>\$ 318,678</u>	<u>19</u>	<u>221,972</u>	<u>17</u>
<b>Earnings per share (in dollar) (note 6(q))</b>					
9750	<b>Basic earnings per share (in dollar)</b>	<u>\$ 4.06</u>		<u>3.57</u>	
9850	<b>Diluted earnings per share (in dollar)</b>	<u>\$ 3.95</u>		<u>3.56</u>	

See accompanying notes to parent company only financial statements.

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

**COMPLEX MICRO INTERCONNECTION CO., LTD.**

**Statements of Changes in Equity**

**For the years ended December 31, 2024 and 2023**

**(Expressed in Thousands of New Taiwan Dollars)**

	<u>Retained earnings</u>				<u>Other equity</u>	<u>Total equity</u>
	<u>Ordinary shares</u>	<u>Capital surplus</u>	<u>Legal reserve</u>	<u>Special reserve</u>	<u>Unappropriated retained earnings</u>	
<b>Balance at January 1, 2023</b>	\$ 661,723	410,368	136,904	59,205	319,615	(49,529) 1,538,286
Appropriation and distribution of retained earnings:						
Legal reserve appropriated	-	-	24,712	-	(24,712)	-
Special reserve appropriated	-	-	-	(9,676)	9,676	-
Cash dividends of ordinary share	-	-	-	-	(132,345)	(132,345)
Profit	-	-	-	-	236,132	236,132
Other comprehensive income	-	-	-	-	-	(14,160) (14,160)
Total comprehensive income	-	-	-	-	236,132	(14,160) 221,972
<b>Balance at December 31, 2023</b>	661,723	410,368	161,616	49,529	408,366	(63,689) 1,627,913
Appropriation and distribution of retained earnings:						
Legal reserve appropriated	-	-	23,613	-	(23,613)	-
Special reserve appropriated	-	-	-	14,160	(14,160)	-
Cash dividends of ordinary share	-	-	-	-	(132,345)	(132,345)
Profit	-	-	-	-	268,672	268,672
Other comprehensive income	-	-	-	-	-	50,006 50,006
Total comprehensive income	-	-	-	-	268,672	50,006 318,678
Due to recognition of equity component of convertible bonds issued	-	77,568	-	-	-	- 77,568
<b>Balance at December 31, 2024</b>	<u>\$ 661,723</u>	<u>487,936</u>	<u>185,229</u>	<u>63,689</u>	<u>506,920</u>	<u>(13,683) 1,891,814</u>

See accompanying notes to parent company only financial statements.

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)  
**COMPLEX MICRO INTERCONNECTION CO., LTD.**

**Statements of Cash Flows**

**For the years ended December 31, 2024 and 2023**

**(Expressed in Thousands of New Taiwan Dollars)**

	<u>2024</u>	<u>2023</u>
<b>Cash flows from (used in) operating activities:</b>		
<b>Profit before tax</b>	\$ 350,958	306,595
<b>Adjustments:</b>		
<b>Adjustments to reconcile profit (loss):</b>		
Depreciation expense	7,622	6,953
Amortization expense	519	407
Net loss on financial assets or liabilities at fair value through profit or loss	2,280	-
Interest expense	9,218	5,968
Interest income	(21,105)	(16,293)
Share of profit of subsidiaries, associates accounted for using equity method	(141,027)	(118,909)
Gain on disposal of non-current assets held for sale	-	(32,986)
Unrealized profit from sales	1,331	1,854
Realized profit on from sales	(1,854)	(4,289)
Gain on lease modification	-	(4)
<b>Total adjustments to reconcile profit (loss)</b>	<u>(143,016)</u>	<u>(157,299)</u>
<b>Changes in operating assets and liabilities:</b>		
<b>Changes in operating assets:</b>		
Notes receivable	102	76
Accounts receivable	(84,342)	52,603
Accounts receivable due from related parties	(2,167)	5,198
Other receivables	968	13,951
Other receivables due from related parties	(3,731)	3,333
Inventories	11,809	(11,481)
Other current assets	<u>2,186</u>	<u>(2,206)</u>
<b>Total changes in operating assets</b>	<u>(75,175)</u>	<u>61,474</u>
<b>Changes in operating liabilities:</b>		
Current contract liabilities	12,923	-
Accounts payable	(865)	(8,146)
Accounts payable to related parties	35,730	83,556
Other payables	6,887	(2,618)
Other payables to related parties	2	(1)
Other current liabilities	(10,114)	3,365
Other non-current liabilities	<u>-</u>	<u>1</u>
<b>Total changes in operating liabilities</b>	<u>44,563</u>	<u>76,157</u>
<b>Total changes in operating assets and liabilities</b>	<u>(30,612)</u>	<u>137,631</u>
<b>Total adjustments</b>	<u>(173,628)</u>	<u>(19,668)</u>
Cash inflow generated from operations	177,330	286,927
Interest received	21,105	16,293
Interest paid	(6,890)	(5,968)
Income taxes paid	<u>(67,320)</u>	<u>(69,466)</u>
<b>Net cash flows from operating activities</b>	<u>124,225</u>	<u>227,786</u>
<b>Cash flows from investing activities:</b>		
Acquisition of investments accounted for using equity method	(392,907)	(127,129)
Proceeds from capital reduction of investments accounted for using equity method	20,000	-
Proceeds from disposal of non-current assets as held for sale	-	322,986
Acquisition of property, plant and equipment	(1,034)	(4,501)
Decrease in refundable deposits	560	1,140
Acquisition of intangible assets	-	(749)
Decrease in other financial assets	-	74,147
Dividends received	<u>154,838</u>	<u>-</u>
<b>Net cash flows (used in) from investing activities</b>	<u>(218,543)</u>	<u>265,894</u>
<b>Cash flows from (used in) financing activities:</b>		
Increase in short-term loans	450,000	500,000
Decrease in short-term loans	(470,000)	(495,000)
Proceeds from issuing bonds	635,583	-
Proceeds from long-term debt	83,125	50,000
Payment of lease liabilities	(5,086)	(4,540)
Cash dividends paid	<u>(132,345)</u>	<u>(132,345)</u>
<b>Net cash flows (used in) financing activities</b>	<u>561,277</u>	<u>(81,885)</u>
<b>Net increase in cash and cash equivalents</b>	466,959	411,795
<b>Cash and cash equivalents at beginning of period</b>	<u>791,924</u>	<u>380,129</u>
<b>Cash and cash equivalents at end of period</b>	<u><u>\$ 1,258,883</u></u>	<u><u>791,924</u></u>

See accompanying notes to parent company only financial statements.



**Complex Micro Interconnection Co., Ltd.**  
**Earnings Distribution Table**  
**2024**

Unit: NT\$

item	Amount		Remarks
	Sub-total	Total	
Retained and unappropriated earnings at the beginning of the period		238,249,038	
Add: Net profit after tax of the current year	268,671,539		
Special reserve reversed	50,005,766	318,677,305	
Less:			
Legal reserve appropriated	(26,867,154)	(26,867,154)	
Distributable earnings		530,059,189	
Distribution item			
Shareholders' bonuses - NT\$2 per share in cash	(132,344,594)	(132,344,594)	
Undistributed earnings reserved at the end of the period		397,714,595	

Chairman: Chih-Chung Chang

President: Shu-Min Tu

Accounting Officer: Hsin-Wen Tsao

**Complex Micro Interconnection Co., Ltd.****Comparison Table for Amendment of "Articles of Incorporation"**

<b>Provision After Amendment</b>	<b>Provision Before Amendment</b>	<b>Explanation</b>
Chapter 4 Directors Article 13: The Company shall have five to nine directors, and the actual number of directors are to be specified by the board of directors, and the term of office of directors shall be three years. The elections of directors and independent directors shall be conducted in accordance with the candidates nomination system set out in Article 192-1 of the Company Act. According to the provision of Article 14-2 of the Securities and Exchange Act, in the aforementioned roster of directors of the Company, the number of independent directors shall not be less than <u>three</u> and shall not be less than one-third of the total number of directors, which shall be elected by the shareholders' meeting from the independent director candidate roster. In addition, the consecutive term of office of the independent directors shall not exceed three terms. Relevant matters of the professional qualification, shareholding and concurrent job position limitation, determination of independence, nomination acceptance method and public announcement of the independent directors shall comply with relevant laws of the Company Act and	Chapter 4 Directors Article 13: The Company shall have five to nine directors, and the actual number of directors are to be specified by the board of directors, and the term of office of directors shall be three years. The elections of directors and independent directors shall be conducted in accordance with the candidates nomination system set out in Article 192-1 of the Company Act. According to the provision of Article 14-2 of the Securities and Exchange Act, in the aforementioned roster of directors of the Company, the number of independent directors shall not be less than <del>two</del> and shall not be less than one-third of the total number of directors, which shall be elected by the shareholders' meeting from the independent director candidate roster. In addition, the consecutive term of office of the independent directors shall not exceed three terms. Relevant matters of the professional qualification, shareholding and concurrent job position limitation, determination of independence, nomination acceptance method and public announcement of the independent directors shall comply with relevant laws of the Company Act and	Amendment to keep in line with Article 14-4, Paragraph 2 of the Securities and Exchange Act, which requires that the Audit Committee shall be composed of three or more independent directors.



Provision After Amendment	Provision Before Amendment	Explanation
Securities Exchange Act. Independent directors and non-independent directors shall be elected at the same time but on separate ballots. (Below omitted)	Securities Exchange Act. Independent directors and non-independent directors shall be elected at the same time but on separate ballots. (Below omitted)	
Chapter 6 Accounting Article 19: When the Company has a profit for a fiscal year, an amount equivalent to 3% to 5% of the profit shall be appropriated as the remuneration of employees, <u>with no less than 1.5% appropriated as the remuneration to entry-level employees. In addition, an amount equivalent to no more than 2% of the profit</u> shall be appropriated as the remuneration of directors. However, when the Company still has an accumulated loss (including an adjusted but undistributed surplus earnings amount), it shall be reserved to compensate such loss first.  The remuneration of employees described in the preceding paragraph may be made in the form of shares or cash, and the subjects for receiving the remuneration of employees may include employees of subordinate companies satisfying certain criteria. The remunerations of directors and supervisors shall be made in the form of cash only.  The preceding two paragraphs shall be executed in accordance with the resolution of board of directors' meeting, and shall be reported to the	Chapter 6 Accounting Article 19: When the Company has a profit for a fiscal year, an amount equivalent to 3% to 5% of the profit shall be appropriated as the remuneration of employees, <del>and no more than 2% of the profit</del> shall be appropriated as the remuneration of directors. However, when the Company still has an accumulated loss (including an adjusted but undistributed surplus earnings amount), it shall be reserved to compensate such loss first.  The remuneration of employees described in the preceding paragraph may be made in the form of shares or cash, and the subjects for receiving the remuneration of employees may include employees of subordinate companies satisfying certain criteria. The remunerations of directors shall be paid in the form of cash only.  The preceding two paragraphs shall be executed in accordance with the resolution of board of directors' meeting, and shall be reported to the shareholders' meeting.	Amendment to keep in line with Article 14, Paragraph 6 of the Securities and Exchange Act, and the Financial Supervisory Commission's Letter Jin-Guan-Zheng-Fa-Zi No. 1130385442 dated November 8, 2024.



Provision After Amendment	Provision Before Amendment	Explanation
shareholders' meeting.		
	<del>Article 20-1: Deleted.</del>	Deletion of the article that has been deleted.
Article 22 Above omitted The 23rd amendment was made on June 26, 2024. <u>The 24th amendment was made on June 25, 2025.</u>	Article 22 Above omitted The 23rd amendment was made on June 26, 2024.	Addition of the date and number of amendments.





Appendix 1: Articles of Incorporation (before amendment)

**Complex Micro Interconnection Co., Ltd.**

**Articles of Incorporation**

**Chapter 1 General Rules**

Article 1: The Company shall be incorporated in accordance with the regulations related to company limited by shares specified in the Company Act and its name shall be 圓裕企業股份有限公司 and COMPLEX MICRO INTERCONNECTION CO.,LTD. in English.

Article 2: The scope of business of the Company shall be as follows:

- I. Purchase and sales of electronic cables and hardware component parts.
- II. Electronic wiring panel manufacturing, processing, installation and purchase and sales thereof.
- III. Export trading business for goods described in the preceding paragraphs and provision of external guarantees to business operators in the same industry.
- IV. CC01050 Data Storage Media Units Manufacturing.
- V. CC01080 Electronics Components Manufacturing.
- VI. F113050 Wholesale of Computers and Clerical Machinery Equipment.
- VII. F119010 Wholesale of Electronic Materials.
- VIII. F213030 Retail Sale of Computers and Clerical Machinery Equipment.
- IX. F219010 Retail Sale of Electronic Materials.
- X. F401010 International Trade.

Article 3: The Company shall have its head office in New Taipei City, and when it is determined to be necessary, upon the resolution of the board of directors, branch offices may be established domestically or overseas.

Article 3-1: The total amount of investments of the Company may not be restricted by the limitation specified in Article 13 of the Company Act.

Article 3-2: The Company may provide endorsements and guarantees to the external for business needs or investment relationships.

Article 4: The public announcement method of the Company shall be handled according to Article 28 of the Company Act.



## Chapter 2 Shares

Article 5: The total capital of the Company shall be NT\$1,000,000,000, divided into 100,000,000 shares, at a par value of NT\$10, and the board of directors is authorized to perform share issuance at discrete times depending upon the actual needs of the Company. For the total capital amount described in the preceding paragraph, an amount of NT\$30,000,000 shall be reserved for the issuance of employee share subscription warrants, for a total of 3,000,000 shares at a par value of NT\$10 per share, which may be issued at discrete times in accordance with the resolution of the board of directors.

For the Company's transfer of treasury shares to employees, issuance of employee share subscription warrants, new restricted employee shares and cash capital increase with new shares are subjects for issuance of restricted share awards and shares reserved from new shares issuance of cash capital increase for employee subscription, the subjects for subscription of such shares may include employees of subordinate companies satisfying certain criteria, and the board of directors is authorized to determine relevant criteria and distribution method.

Article 6: Deleted.

Article 7: The share certificates of the Company shall be in registered form, and shall be affixed with the signatures or personal seals of the director representing the Company, and shall be duly certified or authenticated by the bank which is competent to certify shares under the laws before issuance thereof.

The printing of share certificates issued by the Company may be exempted; however, the shares shall be registered with the centralized securities depository enterprise institution, and shall be handled in accordance to the regulations of such institution.

Article 8: The entries in the shareholders' roster shall not be altered sixty days prior to the convention of an ordinary shareholders' meeting, or within thirty days prior to the convention of an extraordinary shareholders' meeting, or within five days prior to the target date determined by the Company for distribution of dividends, bonuses, or other benefits. The administration of the shareholder services of the Company, unless otherwise specified in the laws and regulations of securities, shall be handled according to the "Regulations Governing the Administration of Shareholder Services of Public Companies" promulgated by the competent authority.

Article 8-1: Where the Company applies for cancellation of the public offering of shares, it shall be



reported to the shareholders' meeting for special resolution, and such clause shall not be changed during the period of public listing at the emerging stock market and TWSE (TPEX).

### **Chapter 3 Shareholders' Meeting**

Article 9: The shareholders' meeting shall be classified into two types of the ordinary shareholders' meeting and extraordinary shareholders' meeting. The ordinary shareholders' meeting shall be convened once annually and shall be convened by the board of directors within six months in accordance with the law. The extraordinary shareholders' meeting is convened according to the law whenever necessary.

The shareholder's meeting convention procedures shall be handled according to Article 172 of the Company Act. Where a shareholders' meeting is convened by the board of directors, the chair shall be handled according to Article 208 of the Company Act. Where a shareholder's meeting is convened by a party with power to convene but other than the board of directors, the convening party shall act as the chair of the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.

Article 10: Where a shareholder for any reasons cannot attend a shareholders' meeting in person, he or she may appoint a proxy to attend the shareholders' meeting on his/her/its behalf by executing a power of attorney stating therein the scope of power authorized to the proxy. The procedures for shareholders' authorization of proxies to attend meetings shall be handled according to Article 177 of the Company Act.

Article 11: Each shareholder of the Company shall have one voting right letter for each share held; however, shares subject to the conditions described in Article 179 of the Company Act shall have no voting rights.

Article 12: Unless otherwise specified in the Company Act, any resolution at a shareholders' meeting shall be adopted by a majority of the shareholders presented, who representing more than half of the total number of the company's outstanding shares, and shall be executed based on the majority of the voting rights of attending shareholders.

Resolutions made in a shareholders' meeting shall be recorded in meeting minutes and shall be handled according to Article 183 of the Company Act. After the Company's shares are publicly traded at TPEX or TWSE, the electronic method is provided as one of the channels for the exercise of voting rights, and shareholders exercising their voting rights in electronic form shall be deemed to attend the meeting in person. All relevant matters shall be handled in accordance with the regulations.



Article 12-1: During the convention of the shareholders' meeting, video conference or other methods announced by the central competent authority may be adopted.

#### **Chapter 4 Directors**

Article 13: The Company shall have five to nine directors, and the actual number of directors are to be specified by the board of directors, and the term of office of directors shall be three years. The elections of directors and independent directors shall be conducted in accordance with the candidates nomination system set out in Article 192-1 of the Company Act. According to the provision of Article 14-2 of the Securities and Exchange Act, in the aforementioned roster of directors of the Company, the number of independent directors shall not be less than two and shall not be less than one-third of the total number of directors, which shall be elected by the shareholders' meeting from the independent director candidate roster. In addition, the consecutive term of office of the independent directors shall not exceed three terms. Relevant matters of the professional qualification, shareholding and concurrent job position limitation, determination of independence, nomination acceptance method and public announcement of the independent directors shall comply with relevant laws of the Company Act and Securities Exchange Act. Independent directors and non-independent directors shall be elected at the same time but on separate ballots.

The election of directors shall be executed in accordance with the "Procedures for the Election of Directors" of the Company.

After the public offering of shares of the Company, the shareholding percentage of all directors shall comply with the regulations of the competent authority of securities.

The Company establishes the audit committee according to Article 14-4 of the Securities and Exchange Act, and the audit committee shall be formed by all of the independent directors, responsible for executing the authorities of supervisors according to the Company Act, Securities and Exchange Act and other laws and regulations. The members, exercise of authorities and other required compliance matters of the audit committee shall be handled according to relevant laws and regulations, and the charter of the audit committee shall be further established by the board of directors. The Company may establish a remuneration committee or other functional committees according to the laws and regulations or based on business needs.

Article 14: The board of directors shall be formed by the directors. A chairman of the board shall be



elected by a majority of the directors present at a board of directors' meeting attended by two-thirds or more of the total number of directors. In addition, one director may be elected from among themselves to act as the vice chairman depending upon the business needs. The chairman of the board shall act as the chair of the board of directors' meetings and shall also represent the Company externally.

Article 15: In case where the chairman of the board is on leave or absent or cannot exercise his power and authority for any cause, the proxy thereof shall be handled according to the regulation of Article 208 of the Company Act. During the convening of a board of directors' meeting, it may be held with the video conference method, and directors attending the meeting through video communication method shall be deemed to attend the meeting in person.

Article 15-1: For the convention of a board of directors' meeting, the convention reasons shall be indicated clearly, and all directors shall be informed of the meeting seven days before the meeting convention. However, in case of emergency, meeting may be convened at any time, and the convention notices may be made in writing, e-mail or facsimile.

Article 15-2: The company may obtain directors liability insurance with respect to liabilities resulting from exercising their duties during their terms of directorship.

Article 16: The board of directors is authorized to determine the remuneration of all directors according to the participation level in the Company's operation and contribution value of the directors along with the consideration of the common standard adopted in the same industry.

## **Chapter 5 Managerial Officers**

Article 17: The Company may install managerial officers, and the appointment, discharge and the remuneration of the managerial officers shall be handled according to Article 29 of the Company Act.

## **Chapter 6 Accounting**

Article 18: At the end of each fiscal year of the Company, the Board of Directors shall prepare the reports and statements of (1) Business report, (2) Financial statements and (3) Proposal for distribution of surplus earnings or covering losses, for submission to the ordinary shareholder's meeting according to the law in order to request for approval thereof.

Article 19: When the Company has a profit for a fiscal year, an amount equivalent to 3% to 5% of the profit shall be appropriated as the remuneration of employees, and no more than 2% of the profit shall be appropriated as the remuneration of directors. However, when the Company



still has an accumulated loss (including an adjusted but undistributed surplus earnings amount), it shall be reserved to compensate such loss first.

The remuneration of employees described in the preceding paragraph may be made in the form of shares or cash, and the subjects for receiving the remuneration of employees may include employees of subordinate companies satisfying certain criteria. The remunerations of directors shall be paid in the form of cash only.

The preceding two paragraphs shall be executed in accordance with the resolution of board of directors' meeting, and shall be reported to the shareholders' meeting.

Article 20: Where the Company has a net income after tax for the statement of a fiscal year, the tax shall be paid in priority and the accumulated loss (including adjusted but undistributed surplus earnings amount) shall be covered, following which, 10% thereof shall be set aside as the legal reserve; however, when the legal reserve has reached the paid-in capital, it may be exempted from such appropriation. For the remaining amount, special reserve shall be set aside or reversed according to the laws and regulations. Subsequently, if there is still a remaining amount, such remaining amount and the accumulated undistributed surplus may be combined for submission to the board of directors for the establishment of a surplus distribution proposal, followed by submission to the shareholders' meeting for resolution on the distribution of shareholders' dividends and bonuses.

After the public offering of shares of the Company, the board of directors is authorized such that distributable dividends and bonuses, capital reserve or legal reserve in whole or in part may be distributed in cash after a resolution has been adopted by a majority votes at a board of directors' meeting of the Company attended by more than two-thirds of the total number of directors, which shall also be reported to the shareholders' meeting, and the requirement for resolution of a shareholders' meeting described in the preceding paragraph is not applicable.

The Company's dividend policy is established by the board of directors according to the business plan, investment plan, capital budget, and internal/external environmental changes. The Company is presently in the business growth stage, and retained earnings are utilized as capital necessary for business growth. Accordingly, the remaining dividend policy is presently adopted, and appropriate dividend distribution is established based on the consideration of the balance of dividends, such that cash dividends shall not be less than 10% of the total amount of dividends.

Article 20-1: Deleted.



## **Chapter 7 Supplementary Provisions**

Article 21: Any matters not specified in these Articles of Incorporation shall be handled in accordance with the Company Act and other relevant laws and regulations.

Article 22: These Articles of Incorporation were duly enacted on April 24, 1980.

The 1st amendment was made on May 28, 1982.

The 2nd amendment was made on July 7, 1982.

The 3rd amendment was made on September 16, 1983.

The 4th amendment was made on February 14, 1985.

The 5th amendment was made on May 24, 1986.

The 6th amendment was made on October 13, 1988.

The 7th amendment was made on July 1, 1994.

The 8th amendment was made on August 22, 2000.

The 9th amendment was made on December 20, 2000.

The 10th amendment was made on April 13, 2001.

The 11th amendment was made on October 27, 2003.

The 12th amendment was made on June 4, 2004.

The 13th amendment was made on June 21, 2004.

The 14th amendment was made on June 24, 2005.

The 15th amendment was made on June 20, 2007.

The 16th amendment was made on June 30, 2014.

The 17th amendment was made on June 30, 2015.

The 18th amendment was made on December 7, 2017.

The 19th amendment was made on June 30, 2020.

The 20th amendment was made on November 10, 2020.

The 21st amendment was made on July 1, 2021.

The 22nd amendment was made on June 27, 2022.

The 23rd amendment was made on June 26, 2024.



## Appendix 2: Rules of Procedure for Shareholders' Meetings

### **Complex Micro Interconnection Co., Ltd.**

#### **Rules of Procedure for Shareholders' Meetings**

##### Article 1 (Legal basis)

To establish a strong governance system and sound supervisory capabilities for the Company's shareholders' meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.

The rules of procedures for shareholders' meeting of the Company, except as otherwise provided by law, regulation or the articles of incorporation, shall be as provided in these Rules.

##### Article 2 (Convention and agenda of a shareholders' meeting)

Unless otherwise provided by law or regulation, the shareholders' meetings of the Company shall be convened by the board of directors.

Changes to how the Company convenes its shareholders' meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders' meeting notice.

The Company shall prepare electronic versions of the shareholders' meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of Directors, and upload them to the Market Observation Post System (MOPS) thirty days before the date of an ordinary shareholders' meeting or fifteen days before the date of an extraordinary shareholders' meeting. In addition, the Company shall prepare electronic versions of the shareholders' meeting agenda and supplemental meeting materials and upload them to the MOPS twenty-one days before the date of the ordinary shareholders' meeting or fifteen days before the date of the extraordinary shareholders' meeting. If, however, the Company has a paid-in capital of NT\$10 billion or more as of the last day of the most current fiscal year, or the total shareholding of foreign shareholders and PRC shareholders reaches 30% or more as recorded in the register of shareholders of the shareholders' meeting held in the immediately preceding year, transmission of these electronic files shall be done thirty days before the ordinary shareholders' meeting. In addition, fifteen days before the date of the meeting, the Company shall also have prepared the shareholders' meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby.

For the meeting agenda and supplemental meeting materials described in the preceding paragraph, the Company shall provide them to the shareholders for review on the convention date of the shareholders' meeting according to the following method:





I. For physical shareholders' meetings, to be distributed on-site at the meeting.

II. For hybrid shareholders' meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.

III. For virtual shareholders' meetings, electronic files shall be shared on the virtual meeting platform.

The reasons for convening a shareholders' meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.

Election or dismissal of directors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Paragraph 1 of Article 185 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders' meeting. None of the above matters may be raised by an extraordinary motion.

The reason of convention of shareholders' meeting has indicated the re-election of directors, and the date of assuming the position is also indicated. After the re-election is completed in such session of shareholders' meeting, the date of assuming the position shall not be changed through an extraordinary motion or other methods.

If a shareholders' meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.

The provisions of the preceding paragraph apply mutatis mutandis to a shareholders' meeting convened by a party with the power to convene that is not the board of directors.

#### Article 3 (Shareholders' proposal)

A shareholder holding 1% or more of the total number of the issued shares may submit to the Company a proposal for discussion at a general shareholders' meeting. The number of items proposed is limited only to one, and no proposal containing more than one item will be included in the meeting agenda.

Shareholders may submit suggestive proposals for urging the Company to promote public interests or fulfill its social responsibilities, provided that the procedure shall comply with relevant provisions of Article 172-1 of the Company Act, and the number of items so proposed shall be limited to one only, and no proposal containing more than one item shall be included in the meeting agenda. In addition, when the circumstances described in Subparagraph 4 of Article 172-1 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda.



Prior to the book closure date before an ordinary shareholders' meeting is held, the Company shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than ten days.

Shareholder-submitted proposals are limited to 300 words, and for a proposal containing more than 300 words, such proposal will not be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the ordinary shareholders' meeting and take part in discussion of the proposal.

Prior to the date for issuance of notice of a shareholders' meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this Article. At the shareholders' meeting, the board of directors shall explain the reasons for exclusion of any shareholders' proposals not included in the agenda.

#### Article 4 (Proxy form for shareholders' meeting)

For each shareholders' meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's authorization.

A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders' meeting, and shall deliver the proxy form to the Company five days before the date of the shareholders' meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail; unless a declaration is made to cancel the previous proxy appointment.

After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company two days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

After a proxy form has been delivered to the Company, if the shareholder intends to attend the shareholders' meeting via the video conferencing method, a written notice of proxy cancellation shall be submitted to the Company two days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

#### Article 5 (Principles for shareholders' meeting convention time and venue)

The venue for a shareholders' meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with



respect to the place and time of the meeting.

The restrictions on the place of the meeting shall not apply when the Company convenes a virtual shareholders' meeting.

#### Article 6 (Sign-in and attendance cards of shareholders' meeting)

The Company shall specify in its shareholders' meeting notices the time during which attendance registrations for shareholders, solicitors and proxies (collectively referred to as "shareholders") will be accepted, the place to register for attendance, and other matters for attention.

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least thirty minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. For virtual shareholders' meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration are deemed as attending the shareholders' meeting in person.

Shareholders shall attend shareholders' meetings based on attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

The Company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in cards in lieu of signing in. The Company shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, pre-printed ballots shall also be furnished.

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders' meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

In the event of a virtual shareholders' meeting, shareholders planning to attend the meeting online shall register with the Company two days before the meeting date.

In the event of a virtual shareholders' meeting, the Company shall upload the meeting agenda book, annual report and other meeting materials to the virtual meeting platform at least thirty minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

#### Article 6-1 (Convention of virtual shareholders' meeting, and required particulars for shareholders' meeting notice)



To convene a virtual shareholders' meeting, the Company shall include the following particulars in the shareholders' meeting notice:

- I. How shareholders attend the virtual meeting and exercise their rights.
- II. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:
  - (I) From what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.
  - (II) Shareholders not having registered to attend the affected virtual shareholders' meeting shall not attend the postponed or resumed session.
  - (III) In case of a hybrid shareholders' meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, meets the minimum legal requirement for a shareholders' meeting, then the shareholders' meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting.
  - (IV) Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out.
- III. To convene a virtual shareholders' meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online shall be specified.

Article 7 (Chair and non-voting participants of shareholders' meeting)

Shareholders' meetings that are convened by the board of directors shall be chaired by the chairman. If the chairman is unable to perform duty due to a leave of absence or any reason, the vice chairman shall act as the deputy thereof. If the vice chairman is also on leave or cannot exercise authority due to reasons, the chairman will appoint one of the directors to act on their behalf. If no one is appointed, the remaining directors shall appoint one among themselves to perform the chairman's duties on their behalf.

When a director serves as the chair as referred to in the preceding paragraph, the director shall be the one who has held that position for six months or more and who understands the financial and business conditions of the Company. The same shall be true for a representative of a juristic person director that serves as the chair.



It is advisable that shareholders' meetings convened by the board of directors be chaired by the chairman of the board in person and attended by a majority of the directors, at least one independent director in person, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the shareholders' meeting minutes.

If a shareholders' meeting is convened by a party with power to convene but other than the board of directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually elect a chair from among themselves.

The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders' meeting.

#### Article 8 (Documentation of shareholders' meeting by audio or video)

The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and/or video recording of the registration procedure, the proceedings of the shareholders' meeting, and the voting and vote counting procedures.

The recorded materials of the preceding paragraph shall be retained for at least one year. However, if a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

Where a shareholders' meeting is held via video conferencing, the Company shall keep records of shareholders' registration, sign-in, check-in, questions raised, votes cast and results of votes counted by the Company, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

The information and audio and video recording in the preceding paragraph shall be properly kept by the Company during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.

In case of a virtual shareholders' meeting, the Company is advised to audio and video record the back-end operation interface of the virtual meeting platform.

#### Article 9 (Convention of shareholders' meeting)

Attendance at shareholders' meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.

The chair shall call the meeting to order at the appointed meeting time, and shall also announce information related to the number of shares having no voting rights and the number of shares represented



by the attending shareholders. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one-third or more of the total number of issued shares, the chair shall declare the meeting adjourned. In the event of a virtual shareholders' meeting, the Company shall also declare the meeting adjourned at the virtual meeting platform.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Paragraph 1 of Article 175 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders' meeting shall be convened within one month. In the event of a virtual shareholders' meeting, shareholders intending to attend the meeting online shall re-register to the Company in accordance with Article 6.

When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders' meeting pursuant to Article 174 of the Company Act.

#### Article 10 (Discussion of proposals)

Where a shareholders' meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.

The provisions of the preceding paragraph apply mutatis mutandis to a shareholders' meeting convened by a party with the power to convene that is not the board of directors.

The chair may not declare the meeting adjourned prior to the completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders' meeting. If the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the board of directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for a vote, and schedule sufficient time for voting.



#### Article 11 Shareholder speech

Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.

A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.

Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed five minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.

When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chair shall stop any violation.

When a juristic person shareholder appoints two or more representatives to attend a shareholders' meeting, only one of the representatives appointed may speak on the same proposal.

After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.

Where a virtual shareholders' meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in Paragraphs 1 to 5 do not apply.

As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.

#### Article 12 (Calculation of voting shares and recusal system)

Voting at a shareholders' meeting shall be calculated based on the number of shares.

With respect to resolutions of shareholders' meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.

When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.



The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.

With the exception of a trust enterprise or a shareholder service agent approved by the competent authority of securities, when one person is concurrently appointed as a proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 3% of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Paragraph 2 of Article 179 of the Company Act.

When the Company holds a shareholders' meeting, it may allow the shareholders to exercise voting rights by correspondence or electronic means. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders' meeting notice. A shareholder exercising voting rights by correspondence or electronic means shall be deemed to have attended the shareholders' meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoid the submission of extraordinary motions and amendments to original proposals.

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company two days before the date of the shareholders' meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail; except when a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders' meeting in person or online, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders' meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders' meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Except as otherwise provided in the Company Act and in the Company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders.

When there is an amendment or alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. If any one among them is passed, the other proposals shall then be deemed rejected, and no further voting on them shall be required.





Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall have the identity of shareholders of the Company.

Vote counting for shareholders' meeting proposals or elections shall be conducted in public at the place of the shareholders' meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

When the Company convenes a virtual shareholders' meeting, after the chair declares the meeting open, shareholders attending the meeting via the video conferencing method shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting.

In the event of a virtual shareholders' meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.

When the Company convenes a hybrid shareholders' meeting, if shareholders who have registered to attend the meeting via video conferencing method in accordance with Article 6 decide to attend the physical shareholders' meeting in person, they shall revoke their registration two days before the shareholders' meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders' meeting via video conferencing method.

When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders' meeting via video conferencing method, except for extraordinary motions, they may not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

#### Article 13 (Reasons for invalid ballots and determination method)

When a ballot is determined by the monitoring personnel to be subject to any of the following circumstances, it shall be deemed as an invalid ballot:

- I. The ballot provided by the board of directors is not used.
- II. Ballots designated by the chair is not used.
- III. A blank ballot is placed in the ballot box.
- IV. The writing is unclear and indecipherable.
- V. A ballot has been modified or includes other irrelevant texts or symbols.
- VI. Both the options of agree and disagree have been circled or selected.
- VII. A ballot is torn or damaged such that it is not a complete ballot.



When the vote counter has doubt about any ballot, he/she shall request the monitoring personnel to verify whether the ballot is valid or invalid. Ballots determined to be invalid shall be placed separately, and after the vote counting is complete, the vote counter shall check the number of votes, followed by submitting to the monitoring personnel to indicate invalid ballots and to seal such ballots.

#### Article 14 (Elections)

The election of directors at a shareholders' meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they are elected, and the names of directors not elected and number of votes they received.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. However, if a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

#### Article 15 (Meeting minutes of shareholders' meeting)

Matters relating to the resolutions of a shareholders' meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within twenty days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.

The meeting minutes described in the preceding paragraph may be distributed by means of a public announcement made through the MOPS.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors. The meeting minutes shall be retained for the duration of the existence of the Company.

Where a virtual shareholders' meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders' meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.

When convening a virtual shareholders' meeting, other than compliance with the requirements in the



preceding paragraph, the Company shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online.

#### Article 16 (Public disclosure)

On the day of a shareholders' meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders' meeting. In the event a virtual shareholders' meeting, the Company shall upload the above meeting materials to the virtual meeting platform at least thirty minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

During the virtual shareholders' meeting convened by the Company, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.

If matters put to a resolution at a shareholders' meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or Taipei Exchange) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

#### Article 17 (Maintaining order of meeting place)

Staff handling administrative affairs of a shareholders' meeting shall wear identification cards or arm bands.

The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor".

At the place of a shareholders' meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chair may prevent the shareholder from so doing.

When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

#### Article 18 (Recess and resumption of shareholders' meeting)

When a meeting is in progress, the chair may announce a break based on time considerations. If a force



majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

If the meeting venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders' meeting may adopt a resolution to resume the meeting at another venue.

A resolution may be adopted at a shareholders' meeting to defer or resume the meeting within five days in accordance with Article 182 of the Company Act.

#### Article 19 (Disclosure of information at virtual meetings)

In the event of a virtual shareholders' meeting, the Company shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least fifteen minutes after the chair has announced the meeting adjourned.

#### Article 20 (Location of chair and secretary of virtual shareholders' meeting)

When the Company convenes a virtual shareholders' meeting, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.

#### Article 21 (Handling of disconnection)

In the event of a virtual shareholders' meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Paragraph 4 of Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than thirty minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders' meeting online shall not attend the postponed or resumed session.

For a meeting to be postponed or resumed under Paragraph 2, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders' meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders' meeting, shall be counted towards the total



number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.

During a postponed or resumed session of a shareholders' meeting held under Paragraph 2, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors and supervisors.

When the Company convenes a hybrid shareholders' meeting, and the virtual meeting cannot continue as described in Paragraph 2, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, still meets the minimum legal requirement for a shareholders' meeting, then the shareholders' meeting shall continue, and postponement or resumption of the meeting under Paragraph 2 is not required.

Under the circumstances where a meeting should continue as in the preceding Paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting.

When postponing or resuming a meeting according to Paragraph 2, the Company shall handle the preparatory work based on the date of the original shareholders' meeting in accordance with the requirements listed under Paragraph 7 of Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

For dates or period set forth under second half of Article 12 and Paragraph 3 of Article 13 of Regulations Governing the Use of Proxies for Attendance at Shareholders' Meetings of Public Companies, and Paragraph 2 of Article 44-5, Article 44-15, and Paragraph 1 of Article 44-17 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall handle the matter based on the date of the shareholders' meeting that is postponed or resumed under Paragraph 2.

#### Article 22 (Handling of digital divide)

When convening a virtual shareholders' meeting, the Company shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online.

#### Article 23 (Uncovered matters)

Any matters not specified in these Rules shall be handled in accordance with the Company Act, Securities and Exchange Act and other relevant laws as well as the Articles of Incorporation and Corporate Governance Rules of the Company, and shall also be handled according to the instructions of the chair.

#### Article 24 (Supplementary provisions)

These Rules shall take effect after having been submitted to and approved by a shareholders' meeting.



Subsequent amendments thereto shall be effected in the same manner.



#### Appendix 4: Shareholdings of All Directors

##### Complex Micro Interconnection Co., Ltd. Shareholdings of All Directors

- I. The Company's paid-in capital is NT\$661,722,970, and the number of issued shares is 66,172,297 shares.
- II. According to the provisions of Article 26 of the Securities and Exchange Act and the Rules and Review Procedures for Director Share Ownership Ratios at Public Companies:
- (1) Minimum number of shares required to be held by all directors of the Company is 5,293,783 shares.
- (2) The Company has established the Audit Committee; accordingly, the requirement on the statutory number of shares to be held by supervisors is not applicable.
- III. Up to the book closure date of the present annual general shareholders' meeting of the Company, the shareholding of all directors as recorded in the shareholders' roster is described in the following:

Book closure date: April 27, 2025

Title	Name	Number of shares held as of the book closure date	
		Number of shares	Shareholding percentage (%)
Chairman	Chih-Chung Chang	4,566,403	6.90
Vice Chairman	Shu-Min Tu	4,427,391	6.69
Director	Ming-Feng Kuo	180,921	0.27
Director	Chih-Lung Chung	398,144	0.60
Director	Kuo-Tung Chiu	50,000	0.08
Independent Director	Chih-Kuang Li	—	—
Independent Director	Chao-Hui Chan	—	—
Independent Director	Tsung-Hsien Hung	—	—
Independent Director	Hsin-Ning Wan	—	—
Total		9,622,859	14.54