Stock Code:6835

COMPLEX MICRO INTERCONNECTION CO., LTD.

Parent Company Only Financial Statements

With Independent Auditors' Report
For the Years Ended December 31, 2025 and 2024

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Table of contents

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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, 2025 and 2024, 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, 2025 and 2024, 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 (s) 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 26, 2026

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, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

		December 31, 2025		December 31, 2024	
	Assets	**Amount**	**%**	**Amount**	**%**
	Current assets:				
1100	Cash and cash equivalents (note 6(a))	$ 991,660	27	1,258,883	37
1150	Notes receivable, net (note 6(d) and (s))	214	-	-	-
1170	Accounts receivable, net (note 6(d) and (s))	539,762	15	638,152	18
1180	Accounts receivable due from related parties, net (note 6(d)(s) and 7)	3,957	-	5,248	-
1200	Other receivables (note (d))	34,066	1	37,603	1
1210	Other receivables due from related parties (note 6(d) and 7)	58,680	2	59,713	2
130X	Inventories (note 6(e))	56,254	1	65,428	2
1470	Other current assets	4,057	-	4,113	-
		1,688,650	46	2,069,140	60
	Non-current assets:				
1517	Non-current financial assets at fair value through other comprehensive income (note 6(c))	18,858	1	-	-
1550	Investments accounted for using equity method (note 6(f))	1,849,399	51	1,325,964	39
1600	Property, plant and equipment (note 6(g))	11,060	-	4,711	-
1755	Right-of-use assets (note 6(h))	12,422	-	3,675	-
1760	Investment property, net (note 6(i) and 8)	49,598	2	50,423	1
1802	Intangible assets	9,793	-	1,184	-
1840	Deferred tax assets (note 6(p))	1,988	-	8,560	-
1995	Other non-current assets, others	2,550	-	2,550	-
		1,955,668	54	1,397,067	40
	Total assets	**$ 3,644,318**	**100**	**3,466,207**	**100**

		December 31, 2025		December 31, 2024	
	Liabilities and equity	**Amount**	**%**	**Amount**	**%**
	Current liabilities:				
2100	Short-term borrowings (note 6(j) and 8)	$ 140,000	4	230,000	7
2120	Current financial liabilities at fair value through profit or loss (note 6(b))	1,980	-	3,720	-
2130	Current contract liabilities	-	-	12,923	-
2170	Accounts payable	8,761	-	10,006	-
2180	Accounts payable to related parties(note 7)	417,556	11	457,498	13
2200	Other payables	68,479	2	85,214	2
2220	Other payables to related parties(note 7)	-	-	2	-
2230	Current tax liabilities	-	-	31,011	1
2280	Current lease liabilities (note 6(m) and 7)	4,028	-	3,332	-
2300	Other current liabilities	476	-	914	-
2322	Long-term borrowings, current portion (note 6(k))	74,865	2	22,500	1
		716,145	19	857,120	24
	Non-Current liabilities:				
2530	Bonds payable (note 6(l))	573,076	16	558,903	17
2540	Long-term borrowings (note 6(k))	467,190	13	110,625	3
2570	Deferred tax liabilities (note 6(p))	26,308	1	46,534	1
2580	Non-current lease liabilities (note 6(m) and 7)	8,431	-	413	-
2670	Other non-current liabilities, others (note 6(o))	798	-	798	-
		1,075,803	30	717,273	21
	Total liabilities	1,791,948	49	1,574,393	45
	Share capital (note 6(q)):				
3110	Ordinary share	661,723	18	661,723	19
3200	Capital surplus	487,936	14	487,936	14
3310	Legal reserve	212,096	6	185,229	5
3320	Special reserve	13,683	-	63,689	2
3350	Unappropriated retained earnings	461,547	13	506,920	15
3400	Other equity	33,829	1	(13,683)	-
3500	Treasury shares	(18,444)	(1)	-	-
	Total equity	1,852,370	51	1,891,814	55
	Total liabilities and equity	**$ 3,644,318**	**100**	**3,466,207**	**100**

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 Comprehensive Income

For the years ended December 31, 2025 and 2024

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

		2025		2024	
		Amount	%	Amount	%
4000	**Operating revenues (note 6(s) and 7)**	$ 1,490,022	100	1,521,466	100
5000	**Operating costs (note 6(e) and 7)**	1,248,885	84	1,246,513	82
5900	**Gross profit from operations**	241,137	16	274,953	18
5910	Less: Unrealized profit from sales	588	-	523	-
5950	**Gross profit from operations**	241,725	16	275,476	18
6000	**Operating expenses (note 6(m)(o)(t) and 7):**				
6100	Selling expenses	71,583	5	74,679	5
6200	Administrative expenses	54,830	3	57,144	4
	Total operating expenses	126,413	8	131,823	9
	Net operating income	115,312	8	143,653	9
	Non-operating income and expenses (note 6(m)(n)(u)):				
7100	Interest income	11,004	1	21,105	2
7010	Other income	5,867	-	3,317	-
7020	Other gains and losses, net	(40,594)	(3)	51,074	4
7050	Finance costs, net	(23,221)	(1)	(9,218)	(1)
7060	Share of profit of associates accounted for using equity method, net	18,646	1	141,027	9
7000	**Total non-operating income and expenses**	(28,298)	(2)	207,305	14
7900	**Profit before income tax**	87,014	6	350,958	23
7950	**Less: income tax expenses (note 6(p))**	23,181	2	82,286	5
8200	**Profit**	63,833	4	268,672	18
	Other comprehensive income (loss):				
8360	**Items that may be reclassified subsequently to profit or loss**				
8361	Exchange differences on translation of foreign financial statements (note 6(p))	59,349	4	61,407	4
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	11,837	1	11,401	1
	Total items that may be reclassified subsequently to profit or loss	47,512	3	50,006	3
8300	**Other comprehensive income (loss), net**	47,512	3	50,006	3
8500	**Total comprehensive income**	**$ 111,345**	**7**	**318,678**	**21**
	Earnings per share (in dollar) (note 6(r))				
9750	**Basic earnings per share (in dollar)**	**$ 0.97**		**4.06**	
9850	**Diluted earnings per share (in dollar)**	**$ 0.94**		**3.95**	

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, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

			Retained earnings			Other equity		
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Treasury shares	Total equity
Balance at January 1, 2024	$ 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
Balance at December 31, 2024	661,723	487,936	185,229	63,689	506,920	(13,683)	-	1,891,814
Appropriation and distribution of retained earnings:								
Legal reserve appropriated	-	-	26,867	-	(26,867)	-	-	-
Reversal of special reserve	-	-	-	(50,006)	50,006	-	-	-
Cash dividends of ordinary share	-	-	-	-	(132,345)	-	-	(132,345)
Profit	-	-	-	-	63,833	-	-	63,833
Other comprehensive income	-	-	-	-	-	47,512	-	47,512
Total comprehensive income	-	-	-	-	63,833	47,512	-	111,345
repurchase of treasury share	-	-	-	-	-	-	(18,444)	(18,444)
Balance at December 31, 2025	**$ 661,723**	**487,936**	**212,096**	**13,683**	**461,547**	**33,829**	**(18,444)**	**1,852,370**

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, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

		2025	2024
Cash flows from (used in) operating activities:			
Profit before tax	$	87,014	350,958
Adjustments:			
Adjustments to reconcile profit (loss):			
Depreciation expense		7,954	7,622
Amortization expense		1,834	519
Net loss on financial assets or liabilities at fair value through profit or loss		(1,740)	2,280
Interest expense		23,221	9,218
Interest income		(11,004)	(21,105)
Share of profit of subsidiaries,associates accounted for using equity method		(18,646)	(141,027)
Unrealized profit from sales		743	1,331
Realized profit on from sales		(1,331)	(1,854)
Total adjustments to reconcile profit (loss)		1,031	(143,016)
Changes in operating assets and liabilities:			
Changes in operating assets:			
Notes receivable		(214)	102
Accounts receivable		98,390	(84,342)
Accounts receivable due from related parties		1,291	(2,167)
Other receivables		3,537	968
Other receivables due from related parties		1,033	(3,731)
Inventories		9,174	11,809
Other current assets		331	2,186
Total changes in operating assets		113,542	(75,175)
Changes in operating liabilities:			
Current contract liabilities		(12,923)	12,923
Accounts payable		(1,245)	(865)
Accounts payable to related parties		(39,942)	35,730
Other payables		(16,735)	6,887
Other payables to related parties		(2)	2
Other current liabilities		(438)	(10,114)
Total changes in operating liabilities		(71,285)	44,563
Total changes in operating assets and liabilities		42,257	(30,612)
Total adjustments		43,288	(173,628)
Cash inflow generated from operations		130,302	177,330
Interest received		11,004	21,105
Interest paid		(9,048)	(6,890)
Income taxes paid		(79,958)	(67,320)
Net cash flows from operating activities		52,300	124,225
Cash flows from investing activities:			
Acquisition of financial assets at fair value through other comprehensive income		(18,858)	-
Acquisition of investments accounted for using equity method		(586,770)	(392,907)
Proceeds from capital reduction of investments accounted for using equity method		-	20,000
Acquisition of property, plant and equipment		(9,003)	(1,034)
Decrease in refundable deposits		-	560
Acquisition of intangible assets		(10,443)	-
Dividends received		141,918	154,838
Net cash used in from investing activities		(483,156)	(218,543)
Cash flows from (used in) financing activities:			
Increase in short-term loans		120,000	450,000
Decrease in short-term loans		(210,000)	(470,000)
Proceeds from issuing bonds		-	635,583
Proceeds from long-term debt		431,430	83,125
Repayments of long-term debt		(22,500)	-
Payment of lease liabilities		(4,508)	(5,086)
Cash dividends paid		(132,345)	(132,345)
Payments to acquire treasury shares		(18,444)	-
Net cash flows from financing activities		163,633	561,277
Net (decrease) increase in cash and cash equivalents		(267,223)	466,959
Cash and cash equivalents at beginning of period		1,258,883	791,924
Cash and cash equivalents at end of period	$	**991,660**	**1,258,883**

See accompanying notes to parent company only financial statements.

(1) Company history:

COMPLEX MICRO INTERCONNECTION CO., LTD. (the "Company") was incorporated on June 23, 1980 as a company limited by shares under the laws of the Republic of China ("R.O.C.") and registered under the Ministry of Economic Affairs, R.O.C. The address of the Company's registered office is 4F., No. 4, Ln. 130, Minquan Rd., Xindian Dist., New Taipei City. The principal business activities of the Company are electronic wire, electronic switchboard, flexible PCB and rigid-flex PCB.

The Company's shares has been publicly listed on the Taiwan Stock Exchange since November 10, 2022.

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

These financial statements were authorized for issue by the Board of Directors on February 26, 2026.

(3) New standards, amendments and interpretations adopted:

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

The Company has initially adopted the following new amendments, which do not have a significant impact on its financial statements, from January 1, 2025:

- Amendments to IAS21 "Lack of Exchangeability"

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

The Company assesses that the adoption of the following new amendments, effective for annual period beginning on January 1, 2026, would not have a significant impact on its financial statements:

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

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

The following new and amended standards, which may be relevant to the Company, have been issued by the International Accounting Standards Board (IASB), but have yet to be endorsed by the FSC:

COMPLEX MICRO INTERCONNECTION CO., LTD.
Notes to the Financial Statements

Standards or Interpretations	Content of amendment	Effective date per IASB
IFRS 18 “Presentation and Disclosure in Financial Statements”	The new standard introduces three categories of income and expenses, two income statement subtotals and one single note on management performance measures. The three amendments, combined with enhanced guidance on how to disaggregate information, set the stage for better and more consistent information for users, and will affect all the entities. ● A more structured income statement: under current standards, companies use different formats to present their results, making it difficult for investors to compare financial performance across companies. The new standard promotes a more structured income statement, introducing a newly defined ‘operating profit’ subtotal and a requirement for all income and expenses to be allocated between three new distinct categories based on a company’ s main business activities. ● Management performance measures (MPMs): the new standard introduces a definition for management performance measures, and requires companies to explain in a single note to the financial statements why the measure provides useful information, how it is calculated and reconcile it to an amount determined under IFRS Accounting Standards. ● Greater disaggregation of information: the new standard includes enhanced guidance on how companies group information in the financial statements. This includes guidance on whether information is included in the primary financial statements or is further disaggregated in the notes.	January 1, 2027 note:On September 25, 2025, the FSC issued a press release announcing that Taiwan will adopt IFRS 18 beginning in 2028. Entities that need to adopt the new standard earlier may do with the endorsement of the FSC.

The Company is evaluating the impact on its financial position and financial performance upon the initial adoption of the abovementioned standards or interpretations. The results thereof will be disclosed when the Company completes its evaluation.

The Company does not expect the following other new and amended standards, which have yet to be

(Continued)

endorsed by the FSC, to have a significant impact on its financial statements:

- Amendments to IFRS 10 and IAS 28 “Sale or Contribution of Assets Between an Investor and Its Associate or Joint Venture”
- IFRS 19 “Subsidiaries without Public Accountability: Disclosures” and amendments to IFRS 19 “Subsidiaries without Public Accountability: Disclosures”
- Amendments to IAS 21 “Translation to a Hyperinflationary Presentation Currency”

(4) Summary of material accounting policies:

The significant accounting policies presented in the parent company only financial statements are summarized below. Except for those specifically indicated, the following accounting policies were applied consistently throughout the periods presented in the parent company only financial statements.

(a) Statement of compliance

These financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers (hereinafter referred to as “the Regulations”).

(b) Basis of preparation

(i) Basis of measurement

Except for the following significant accounts, the parent company only financial statements have been prepared on a historical cost basis:
1) Financial instruments at fair value through profit or loss are measured at fair value;
2) The defined benefit liabilities are measured at fair value of the plan assets less the present value of the defined benefit obligation.

(ii) Functional and presentation currency

The functional currency of the Company is determined based on the primary economic environment in which the Company operates. The parent company only financial statements are presented in New Taiwan Dollar (NTD), which is the Company’s functional currency. All financial information presented in NTD has been rounded to the nearest thousand.

(c) Foreign currencies

(i) Foreign currency transactions

Transactions in foreign currencies are translated into the respective functional currencies of Company entities at the exchange rates at the dates of the transactions. At the end of each subsequent reporting period, monetary items denominated in foreign currencies are translated into the functional currencies using the exchange rate at that date. Non-monetary items denominated in foreign currencies that are measured at fair value are translated into the functional currencies using the exchange rate at the date that the fair value was determined. Nonmonetary items denominated in foreign currencies that are measured based on historical cost are translated using the exchange rate at the date of the transaction.

Exchange differences are generally recognized in profit or loss.

(ii) Foreign operations

The assets and liabilities of foreign operations, including goodwill and fair value adjustments arising on acquisition, are translated into the presentation currency at the exchange rates at the reporting date. The income and expenses of foreign operations are translated into the presentation currency at the average exchange rate. Exchange differences are recognized in other comprehensive income.

When a foreign operation is disposed of such that control, significant influence, or joint control is lost, the cumulative amount in the translation reserve related to that foreign operation is reclassified to profit or loss as part of the gain or loss on disposal. When the Company disposes of only part of its interest in a subsidiary that includes a foreign operation while retaining control, the relevant proportion of the cumulative amount is reattributed to noncontrolling interests. When the Company disposes of only part of its investment in an associate or joint venture that includes a foreign operation while retaining significant influence or joint control, the relevant proportion of the cumulative amount is reclassified to profit or loss.

When the settlement of a monetary receivable from or payable to a foreign operation is neither planned nor likely to occur in the foreseeable future, Exchange differences arising from such a monetary item that are considered to form part of the net investment in the foreign operation are recognized in other comprehensive income.

(d) Classification of current and non-current assets and liabilities

The Company classifies the asset as current under one of the following criteria, and all other assets are classified as non-current.

(i) It is expected to be realized, or intended to be sold or consumed, in the normal operating cycle;

(ii) It is held primarily for the purpose of trading;

(iii) It is expected to be realized within twelve months after the reporting period; or

(Continued)

(iv) The asset is cash or a cash equivalent (as defined in IAS 7) unless the asset is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

The Company classifies the liability as current under one of the following criteria, and all other liabilities are classified as non-current.

(i) It is expected to be settled in the normal operating cycle;

(ii) It is held primarily for the purpose of trading;

(iii) It is due to be settled within twelve months after the reporting period; or

(iv) The Company does not have the right at the end of the reporting period to defer settlement of the liability for at least twelve months after the reporting period.

(e) Cash and cash equivalents

Cash comprises cash on hand and demand deposits. Cash equivalents are short-term highly liquid investmentsthat are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value. Time deposits which meet the above definition and are held for the purpose of meeting short term cash commitments rather than for investment or other purposes should be recognized as cash equivalents.

(f) Financial instruments

Trade receivables issued are initially recognized when they are originated. All other financial assets and financial liabilities are initially recognized when the Company becomes a party to the contractual provisions of the instrument. A financial asset or financial liability is initially measured at fair value plus, for an item not at fair value through profit or loss (FVTPL), transaction costs that are directly attributable to its acquisition or issue.

(i) Financial assets

All regular way purchases or sales of financial assets are recognized and derecognized on a trade date basis.

On initial recognition, a financial asset is classified as measured at: amortized cost or FVTPL.. Financial assets are not reclassified subsequent to their initial recognition unless the Company changes its business model for managing financial assets, in which case all affected financial assets are reclassified on the first day of the first reporting period following the change in the business model.

1) Financial assets measured at amortized cost

A financial asset is measured at amortized cost if it meets both of the following conditions and is not designated as at FVTPL:

· it is held within a business model whose objective is to hold assets to collect contractual cash flows; and

· its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

These assets are subsequently measured at amortized cost, which is the amount at which the financial asset is measured at initial recognition, plus/minus, the cumulative amortization using the effective interest method, adjusted for any loss allowance. Interest income, foreign exchange gains and losses, as well as impairment, are recognized in profit or loss. Any gain or loss on derecognition is recognized in profit or loss.

2) Fair value through other comprehensive income (FVOCI)

On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investment' s fair value in other comprehensive income. This election is made on an instrument-by-instrument basis.

Equity investments at FVOCI are subsequently measured at fair value. Dividends are recognized as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognized in other comprehensive income and are never reclassified to profit or loss.

Dividend income is recognized in profit or loss on the date on which the Company's right to receive payment is established.

3) Fair value through profit or loss (FVTPL)

All financial assets not classified as amortized cost or FVOCI described as above are measured at FVTPL, including derivative financial assets. Trade receivables that the Company intends to sell immediately or in the near term are measured at FVTPL; however, they are included in the 'trade receivables' line item. On initial recognition, the Company may irrevocably designate a financial asset, which meets the requirements to be measured at amortized cost or at FVOCI, as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognized in profit or loss.

4) Impairment of financial assets

The Company recognizes loss allowances for expected credit losses (ECL) on financial assets measured at amortized cost (including cash and cash equivalents, notes and trade receivables, other receivables and other financial assets).

The Company measures loss allowances at an amount equal to lifetime expected credit loss (ECL), except for the following which are measured as 12-month ECL:

· Bank balances for which credit risk (i.e . the risk of default occurring over the expected life of the financial instrument) has not increased significantly since initial recognition.

(Continued)

COMPLEX MICRO INTERCONNECTION CO., LTD.
Notes to the Financial Statements

Loss allowance for trade receivables are always measured at an amount equal to lifetime ECL.

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECL, the Company considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Company's historical experience and informed credit assessment as well as forward-looking information.

The Company assumes that the credit risk on a financial asset has increased significantly if it is more than 60 days past due.

The Company considers a financial asset to be in default when the financial asset is more than 120 days past due.

Lifetime ECLs are the ECLs that result from all possible default events over the expected life of a financial instrument.

12-month ECLs are the portion of ECLs that result from default events that are possible within the 12 month after the reporting date (or a shorter period if the expected life of the instrument is less than 12 months).

The maximum period considered when estimating ECLs is the maximum contractual period over which the Company is exposed to credit risk.

ECLs are a probability-weighted estimate of credit losses. Credit losses are measured as the present value of all cash shortfalls (i.e the difference between the cash flows due to the Company in accordance with the contract and the cash flows that the Company expects to receive). ECLs are discounted at the effective interest rate of the financial asset.

At each reporting date, the Company assesses whether financial assets carried at amortized cost are credit-impaired. A financial asset is 'credit-impaired' when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred. Evidence that a financial assets is credit-impaired includes the following observable data:

- significant financial difficulty of the borrower or issuer;
- a breach of contract such as a default or being more than 120 days past due;

Loss allowances for financial assets measured at amortized cost are deducted from the gross carrying amount of the assets.

(Continued)

The gross carrying amount of a financial asset is written off when the Company has no reasonable expectations of recovering a financial asset in its entirety or a portion thereof. The Company individually makes an assessment with respect to the timing and amount of write-off based on whether there is a reasonable expectation of recovery. The Company expects no significant recovery from the amount written off. However, financial assets that are written off could still be subject to enforcement activities in order to comply with the Company' s procedures for recovery of amounts due.

5) Derecognition of financial assets

The Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset.

(ii) Financial liabilities and equity instruments

1) Classification of debt or equity

Debt and equity instruments issued by the Company are classified as financial liabilities or equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

2) Equity instrument

An equity instrument is any contract that evidences residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued are recognized as the amount of consideration received, less the direct cost of issuing.

3) Treasury shares

When shares recognized as equity are repurchased, the amount of the consideration paid, which includes directly attributable costs, is recognized as a deduction from equity. Repurchased shares are classified as treasury shares. When treasury shares are sold or reissued subsequently, the amount received is recognized as an increase in equity, and the resulting surplus or deficit on the transaction is recognized in capital surplus or retained earnings (if the capital suplus is not sufficient to be written down).

4) Compound financial instruments

Compound financial instruments issued by the Company comprise convertible bonds denominated in NTD that can be converted to ordinary shares at the option of the holder, when the number of shares to be issued is fixed and does not vary with changes in fair value.

(Continued)

The liability component of compound financial instruments is initially recognized at the fair value of a similar liability that does not have an equity conversion option. The equity component is initially recognized at the difference between the fair value of the compound financial instrument as a whole and the fair value of the liability component. Any directly attributable transaction costs are allocated to the liability and equity components in proportion to their initial carrying amounts.

Subsequent to initial recognition, the liability component of a compound financial instrument is measured at amortized cost using the effective interest method. The equity component of a compound financial instrument is not remeasured.

Interest related to the financial liability is recognized in profit or loss. On conversion at maturity, the financial liability is reclassified to equity and no gain or loss is recognized.

5) Financial liabilities

Financial liabilities are classified as measured at amortized cost, subsequently measured at amortized cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognized in profit or loss. Any gain or loss on derecognition is also recognized in profit or loss.

6) Derecognition of financial liabilities

The Company derecognizes a financial liability when its contractual obligations are discharged or cancelled, or expire. The Company also derecognizes a financial liability when its terms are modified and the cash flows of the modified liability are substantially different, in which case a new financial liability based on the modified terms is recognized at fair value.

On derecognition of a financial liability, the difference between the carrying amount of a financial liability extinguished and the consideration paid (including any non-cash assets transferred or liabilities assumed) is recognized in profit or loss.

7) Offsetting of financial assets and liabilities

Financial assets and financial liabilities are offset and the net amount presented in the statement of balance sheet when, and only when, the Company currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realize the asset and settle the liability simultaneously.

(g) Inventories

Inventories are measured at the lower of cost and net realizable value. The cost of inventories is calculated using the weighted average method and includes expenditure incurred in acquiring the inventories and other costs incurred in bringing them to their present location and condition.

Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses.

(Continued)

COMPLEX MICRO INTERCONNECTION CO., LTD.
Notes to the Financial Statements

(h) Investment in subsidiary

When preparing the parent company only financial statements, investment in subsidiaries which are controlled by the Company is accounted for using the equity method. Under the equity method, the amount of amortization in current profit or loss and other profit or loss in Parent-only Financial Report is the same with Parent Company in the Financial Report, and the equity on parent company only financial report is the same with parent company in financial report.

Changes in a parent's ownership interest in a subsidiary that do not result in the loss of control are accounted for within equity.

(i) Investment property

Investment property is property held either to earn rental income or for capital appreciation or for both, but not for sale in the ordinary course of business, use in the production or supply of goods or services, or for administrative purposes. Investment property is measured at cost on initial recognition, and subsequently at cost, less accumulated depreciation and accumulated impairment losses. Depreciation expense is calculated based on the depreciation method, useful life, and residual value which are the same as those adopted for property, plant and equipment.

Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount) is recognized in profit or loss.

Rental income from investment property is recognized as other revenue on over the term of the lease.

(j) Property, plant and equipment

(i) Recognition and measurement

Items of property, plant and equipment are measured at cost, which includes capitalized borrowing costs, less accumulated depreciation and any accumulated impairment losses.

If significant parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment is recognized in profit or loss.

(ii) Subsequent expenditure

Subsequent expenditure is capitalized only if it is probable that the future economic benefits associated with the expenditure will flow to the Company.

(iii) Depreciation

Depreciation is calculated on the cost of an asset less its residual value and is recognized in profit or loss on a straight line basis over the estimated useful lives of each component of an item of property, plant and equipment.

Land is not depreciated.

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The estimated useful lives of property, plant and equipment for current and comparative periods are as follows:

1) Other equipment 4～6 years

Depreciation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

(k) Leases

At inception of a contract, the Company assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

(i) As a lessee

The Company recognizes a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be reliably determined, the Company's incremental borrowing rate. Generally, the Company uses its incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments;
- variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- amounts expected to be payable under a residual value guarantee; and
- payments for purchase or termination options that are reasonably certain to be exercised.

The lease liability is measured at amortized cost using the effective interest method. It is remeasured when:

- there is a change in future lease payments arising from the change in an index or rate; or
- there is a change in the Company's estimate of the amount expected to be payable under a residual value guarantee; or

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- there is a change in the lease term resulting from a change of its assessment on whether it will exercise an option to purchase the underlying asset, or
- there is a change of its assessment on whether it will exercise a extension or termination option; or
- there is any lease modifications

When the lease liability is remeasured, other than lease modifications, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or in profit and loss if the carrying amount of the right-of-use asset has been reduced to zero.

When the lease liability is remeasured to reflect the partial or full termination of the lease for lease modifications that decrease the scope of the lease, the Company accounts for the remeasurement of the lease liability by decreasing the carrying amount of the right-of-use asset to reflect the partial or full termination of the lease, and recognize in profit or loss any gain or loss relating to the partial or full termination of the lease.

The Company has elected not to recognize right-of-use assets and lease liabilities for other equipment that have a short term lease with less than 12 months or leases of low-value assets. The Company recognizes the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

(ii) As a lessor

When the Company acts as a lessor, it determines at lease commencement whether each lease is a finance lease or an operating lease. To classify each lease, the Company makes an overall assessment of whether the lease transfers to the lessee substantially all of the risks and rewards of ownership incidental to ownership of the underlying asset. If this is the case, then the lease is a finance lease; if not, then the lease is an operating lease. As part of this assessment, the Company considers certain indicators such as whether the lease is for the major part of the economic life of the asset.

If an arrangement contains lease and non-lease components, the Company applies IFRS15 to allocate the consideration in the contract.

(l) Intangible assets

(i) Recognition and measurement

Intangible assets that are acquired by the Company and have finite useful lives are measured at cost less accumulated amortization and any accumulated impairment losses.

(ii) Subsequent expenditure

Subsequent expenditure is capitalized only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure is recognized in profit or loss as incurred.

COMPLEX MICRO INTERCONNECTION CO., LTD.
Notes to the Financial Statements

(iii) Amortization

Amortization is calculated over the cost of the asset, less its residual value, and is recognized in profit or loss on a straight-line basis over the estimated useful lives of intangible assets, from the date that they are available for use.

The estimated useful lives for current and comparative periods are as follows:

1)	Computer Software	5~6 years

Amortization methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

(m) Impairment of non financial assets

At each reporting date, the Company reviews the carrying amounts of its non-financial assets (other than inventories and deferred tax asset) to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

For impairment testing, assets are grouped together into the smallest Company of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or CGUs.

The recoverable amount of an asset or CGU is the greater of its value in use and its fair value less costs to sell. Value in use is based on the estimated future cash flows, discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or CGU.

An impairment loss is recognized if the carrying amount of an asset or CGU exceeds its recoverable amount.

Impairment losses are recognized in profit or loss. An impairment loss is reversed only to the extent that the asset' s carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized.

(n) Revenue from contracts with customers

Revenue is measured based on the consideration to which the Company expects to be entitled in exchange for transferring goods or services to a customer. The Company recognizes revenue when it satisfies a performance obligation by transferring control of a good or a service to a customer. The accounting policies for the Company's main types of revenue are explained below.

(i) Sale of goods

The Company manufactures and sells electronic components to customers. The Company recognizes revenue when control of the products has transferred, being when the products are delivered to the customer, the customer has full discretion over the channel and price to sell the products, and there is no unfulfilled obligation that could affect the customer's acceptance of the products. Delivery occurs when the products have been shipped to the specific location, the risks of obsolescence and loss have been transferred to the customer, and either the customer has accepted the products in accordance with the sales contract, the acceptance provisions have lapsed, or the Company has objective evidence that all criteria for acceptance have been

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satisfied.

(ii) Financing components

The Company does not expect to have any contracts where the period between the transfer of the promised goods or services to the customer and payment by the customer exceeds one year. As a consequence, the Company does not adjust any of the transaction prices for the time value of money.

(o) Employee benefits

(i) Defined contribution plans

Obligations for contributions to defined contribution plans are expensed as the related service is provided.

(ii) Defined benefit plans

The Company's net obligation in respect of defined benefit plans is calculated by estimating the amount of future benefit that employees have earned in the current and prior periods, discounting that amount and deducting the fair value of plan assets.

When the benefits of a plan are changed or when a plan is curtailed, the resulting change in benefit that relates to past service or the gain or loss on curtailment is recognized immediately in profit or loss. The Company recognizes gains and losses on the settlement of a defined benefit plan when the settlement occurs.

(iii) Short-term employee benefits

Short-term employee benefits are expensed as the related service is provided. A liability is recognized for the amount expected to be paid if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

(p) Income taxes

Income taxes comprise current taxes and deferred taxes. Except for expenses related to business combinations or recognized directly in equity or other comprehensive income, all current and deferred taxes are recognized in profit or loss.

Current taxes comprise the expected tax payables or receivables on the taxable profits (losses) for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax payables or receivables are the best estimate of the tax amount expected to be paid or received. It is measured using tax rates enacted or substantively enacted at the reporting date.

Deferred taxes arise due to temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their respective tax bases. Deferred taxes are recognized except for the following:

(Continued)

(i) temporary differences on the initial recognition of assets and liabilities in a transaction that is not a business combination and at the time of the transaction (i) affects neither accounting nor taxable profits (losses) and (ii) does not give rise to equal taxable and deductible temporary differences;

(ii) temporary differences related to investments in subsidiaries, associates and joint arrangements to the extent that the Company is able to control the timing of the reversal of the temporary differences and it is probable that they will not reverse in the foreseeable future; and

Deferred taxes are measured at tax rates that are expected to be applied to temporary differences when they reserve, using tax rates enacted or substantively enacted at the reporting date, and reflect uncertainty related to income taxes, if any.

Deferred tax assets and liabilities are offset if the following criteria are met:

(i) the Company has a legally enforceable right to set off current tax assets against current tax liabilities; and

(ii) the deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on either:

1) the same taxable entity; or

2) different taxable entities which intend to settle current tax assets and liabilities on a net basis, or to realize the assets and liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

Deferred tax assets are recognized for the carry forward of unused tax losses, unused tax credits, and deductible temporary differences to the extent that it is probable that future taxable profits will be available against which they can be utilized. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefits will be realized.

(q) Earnings per shares

The Company discloses the Company's basic and diluted earnings per share attributable to ordinary shareholders of the Company. Basic earnings per share is calculated as the profit attributable to ordinary shareholders of the Company divided by the weighted average number of ordinary shares outstanding. Diluted earnings per share is calculated as the profit attributable to ordinary shareholders of the Company, divided by the weighted-average number of ordinary shares outstanding after adjustment for the effects of all potentially dilutive ordinary shares, such as employee remuneration.

(r) Operating segments

The Company discloses the operating segment information in the consolidated financial statements. Therefore, the Company does not disclose the operating segment information in the parent company only financial statement.

COMPLEX MICRO INTERCONNECTION CO., LTD.
Notes to the Financial Statements

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

In preparing these parent company only financial statements, management has made judgments and estimates about the future, including climate-related risks and opportunities, that affect the application of the accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis and are consistent with the Company's risk management and climate-related commitments where appropriate. Revisions to estimates are recognized prospectively in the period of the change and future periods.

There are no critical judgments in applying accounting policies that have significant effect on the amounts recognized in the parent company only financial statements.

There are no significant judgments involved in the Company's accounting policies, and there is no information indicating that uncertainties regarding assumptions and estimates pose a significant risk of resulting in material adjustments in the following year.

(6) Explanation of significant accounts:

(a) Cash and cash equivalents

		December 31, 2025	**December 31, 2024**
Cash	$	167	242
Demand deposits		978,921	947,183
Time deposits		12,572	311,458
	$	**991,660**	**1,258,883**

(i) Please refer to note 6(v) for the interest rate risk, and sensitivity analysis of the financial assets and liabilities of the Company.

(b) Financial liabilities at fair value through profit or loss

		December 31, 2025	**December 31, 2024**
Current financial liabilities designated at fair value through profit or loss			
Corporate bonds-put option	**$**	**1,980**	**3,720**

Please refer to note 6(u) for the amount revaluated at fair value and recognized in profit or loss.

COMPLEX MICRO INTERCONNECTION CO., LTD.
Notes to the Financial Statements

(c) Financial assets at fair value through other comprehensive income

	December 31, 2025
Equity investments at fair value through other comprehensive income:	
Unlisted ordinary shares-Overseas	$ **18,858**

The Company designated the equity investments shown above as equity securities at fair value through other comprehensive income because these equity securities represent those investments that the Group intends to hold for the long term for strategic purposes. For fair value information, please refer to note 6(v).

(d) Notes and accounts receivable, other receivables

	December 31, 2025	December 31, 2024
Notes receivable	$ 214	-
Accounts receivable	539,762	638,452
Accounts receivable due from related parties	3,957	5,248
Other receivables	34,066	37,603
Other receivables due from related parties	58,680	59,713
Less: loss allowance	-	-
	$ **636,679**	**741,016**

(i) The Company applies the simplified approach to provide for its expected credit losses, i.e. the use of lifetime expected loss provision for all receivables. To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due, as well as incorporated forward looking information, including macroeconomic and relevant industry information. The loss allowance provision was determined as follows:

COMPLEX MICRO INTERCONNECTION CO., LTD.
Notes to the Financial Statements

	December 31, 2025		
	Gross carrying amount	Weighted-average loss rate	Loss allowance for expected credit losses
Current	$ 636,670	0.00%	-
1 to 30 days past due	9	0.00%	-
	$ 636,679		-

	December 31, 2024		
	Gross carrying amount	Weighted-average loss rate	Loss allowance for expected credit losses
Current	$ 738,246	0.00%	-
1 to 30 days past due	2,470	0.00%	-
	$ 740,716		-

(ii) As of December 31, 2025 and 2024, the other receivables generated from materials send in for processing are amounted to $33,603 thousand and $31,792 thousand, respectively.

(iii) The Company entered into separate factoring agreements with financial institutions to sell its accounts receivable without recourse. According to the contract, the Company need not assume the risks of unrecoverable losses, but the losses arising from business disputes. The Company derecognized the above accounts receivable because it has transferred substantially all of the risks and rewards of their ownership, and it does not have any continuing involvement in them. The receivable from the financial institutions were recognized as “other receivables” upon the derecognition of those accounts receivable. As of reporting date, the details of transferred accounts receivable which conformed to the criteria for derecognition are as follows:

December 31, 2025						
Purchaser	Amount Derecognize	Unpaid	Paid	Amount Recognized in Other Receivables	Range of Interest Rate	Collateral
Bank	$ -	27,658	-	-		USD $968 thousand

December 31, 2024						
Purchaser	Amount Derecognize	Unpaid	Paid	Amount Recognized in Other Receivables	Range of Interest Rate	Collateral
Bank	$ -	28,851	-	-		USD$968 thousand

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COMPLEX MICRO INTERCONNECTION CO., LTD.
Notes to the Financial Statements

(iv) As of December 31, 2025 and 2024, notes and accounts receivables of the Company were not discounted or pledged.

(e) Inventories

(i) The details were as follows:

	December 31, 2025	December 31, 2024
Merchandise	$ 64,909	80,378
Less: allowance for inventory valuation losses	(8,655)	(14,950)
	$ 56,254	**65,428**

(ii) The details of the cost of sales were as follows:

	2025	2024
Cost of goods sold	$ 1,255,180	1,253,448
Gain on valuation of inventories	(6,295)	(6,935)
Operating cost	**$ 1,248,885**	**1,246,513**

The gain on valuation of inventories was mainly attributable to the increase in net realizable value due to the market conditions and historical sales experience, which resulted in a decrease in cost of goods sold.

(iii) As of December 31, 2025 and 2024, the inventories of the Company were not pledged as collateral.

(f) Investments accounted for using equity method

A summary of the company's financial information for investments accounted for using the equity method at the reporting date is as follows:

	December 31, 2025	December 31, 2024
Subsidiaries	**$ 1,849,399**	**1,325,964**

(i) Subsidiaries

In response to the Group's strategic 2025 and 2024, the Company invested in a new subsidiary in Thailand, Cmi (Thailand) Co., Ltd. for $586,770 thousand and $392,907 thousand, respectively. Please refer to the consolidated financial statements for the years ended December 31, 2025 , for the related information of the remaining subsidiaries.

(ii) Guarantees

As of December 31, 2025 and 2024, investments accounted for using equity method of the Company were not discounted or pledged.

(g) Property, plant and equipment

The costs and accumulated depreciation of the property, plant and equipment of the Company were as follows:

	Other equipment
Cost :	
Balance at January 1, 2025	$ 11,441
Additions	9,003
Balance at December 31, 2025	**$ 20,444**
Balance at January 1, 2024	$ 10,407
Additions	1,034
Balance at December 31, 2024	**$ 11,441**
Accumulated depreciation:	
Balance at January 1, 2025	$ 6,730
Depreciation	2,654
Balance at December 31, 2025	**$ 9,384**
Balance at January 1, 2024	$ 4,988
Depreciation	1,742
Balance at December 31, 2024	**$ 6,730**
Carrying amounts:	
Balance December 31, 2025	**$ 11,060**
Balance December 31, 2024	**$ 4,711**
Balance at January 1, 2024	**$ 5,419**

As of December 31, 2025 and 2024, the property, plant and equipment of the Company were not pledged as collateral.

COMPLEX MICRO INTERCONNECTION CO., LTD.
Notes to the Financial Statements

(h) Right-of-use assets

The Company leases buildings, construction and transportation equipment. Information about leases for which the Company is a lessee was presented below:

	Building and construction	Transportation equipment	Total
Cost:			
Balance at January 1, 2025	$ 13,209	2,433	15,642
Additions	13,222	-	13,222
Decreases	(13,209)	-	(13,209)
Balance at December 31, 2025	**$ 13,222**	**2,433**	**15,655**
Balance at January 1, 2024	$ 13,209	3,616	16,825
Decreases	-	(1,183)	(1,183)
Balance at December 31, 2024	**$ 13,209**	**2,433**	**15,642**
Accumulated deprecitaion:			
Balance at January 1, 2025	$ 10,750	1,217	11,967
Depreciation	3,664	811	4,475
Decreases	(13,209)	-	(13,209)
Balance at December 31, 2025	**$ 1,205**	**2,028**	**3,233**
Balance at January 1, 2024	$ 7,099	997	8,096
Depreciation	3,651	1,403	5,054
Decreases	-	(1,183)	(1,183)
Balance at December 31, 2024	**$ 10,750**	**1,217**	**11,967**
Carrying amounts:			
December 31, 2025	**$ 12,017**	**405**	**12,422**
December 31, 2024	**$ 2,459**	**1,216**	**3,675**
January 1, 2024	**$ 6,110**	**2,619**	**8,729**

As of December 31, 2025 and 2024, the right-of-use assets of the Company were not pledged as collateral.

(i) Investment property

	Land	Building and construction	Total
Carrying amounts:			
December 31, 2025	**$ 29,095**	**20,503**	**49,598**
December 31, 2024	**$ 29,095**	**21,328**	**50,423**
January 1, 2024	**$ 29,095**	**22,154**	**51,249**
Fair value:			
December 31, 2025			**$ 76,500**
December 31, 2024			**$ 82,550**

(Continued)

COMPLEX MICRO INTERCONNECTION CO., LTD.
Notes to the Financial Statements

(i) Investment property include offices and factories owned by the Company and rented out to others. There were no significant additions, disposal, or recognition and reversal of impairment losses of investment property for the years ended December 31, 2025 and 2024, please refer to note 12 for the depreciation amount in this period. The leased investment real estate has an original non-cancellable lease term of three years. The leased investment real estate have a fixed amount of rental incomes. Subsequent renewals are negotiated with the lessee, and no contingent rents are charged. For further information, please refer to notes 6(n) and (u).

(ii) The fair value of investment real estate is based on the real price registration of similar nearby objects as the basis for evaluation.

(iii) As of December 31, 2025 and 2024, investment property of the Company had been pledged as collateral for short-term borrowings and financing amount,, please refer to note 8.

(j) Short-term borrowings

The short-term borrowings were summarized as follows:

	December 31, 2025	December 31, 2024
Unsecured bank loans	$ 140,000	230,000
Total	**$ 140,000**	**230,000**
Unused short-term credit lines	**$ 402,860**	**390,570**
Range of interest rates	**1.89%~1.92%**	**1.83%~1.97%**

A key management personnel provided a joint guarantee for the borrowings of the Company from certain financial institutions and the guarantee for bank loans with assets, please refer to note 7 and 8.

(k) Long-term borrowings

The long-term borrowings were summarized as follows:

	December 31, 2025			
	Currency	**Rate**	**Maturity year**	**Amount**
Unsecured bank loans	NTD	1.71~1.96%	2030~2032	$ 510,625
Unsecured bank loans	USD	4.37%	2032	31,430
Less: current portion				(74,865)
Total				**$ 467,190**
Unuse long-term credit lines				**$ 150,864**

	December 31, 2024			
	Currency	**Rate**	**Maturity year**	**Amount**
Unsecured bank loans	NTD	1.71%	2030	$ 133,125
Less: current portion				(22,500)
Total				**$ 110,625**
Unuse long-term credit Line				**$ -**

(Continued)

COMPLEX MICRO INTERCONNECTION CO., LTD.
Notes to the Financial Statements

A key management personnel provided a joint guarantee refer to note 7.

(l) Bonds payable

(i)The details of unsecured convertible bonds were as follows:

		December 31, 2025	December 31, 2024
Total convertible corporate bonds issued	$	600,000	600,000
Less: Unamortized discounted corporate bonds payable		(26,924)	(41,097)
Corporate bonds issued balance at year-end	$	**573,076**	**558,903**
Embedded derivatve-call and put options (included in financial liabilities at fair vaue through profit or loss)	$	**1,980**	**3,720**
Equity component-conversion options (included in capital surplus-stock options)	$	**77,568**	**77,568**

		2025	2024
Embedded derivative instruments-call and put rights, included in financial liabilities at fair value through profit or loss (included in other gains and losses)	$	**1,740**	**(2,280)**
Interest expense	$	**14,173**	**2,328**

(ii)The main issuance terms of the Company' s first domestic unsecured convertible corporate bonds, issued on November 1, 2024, are as follows:

1) Par value Issued: $600,000 thousand, issued at 106.95% of par value. Total issued amount is $641,719 thousand. After deducting issuance costs of $6,136 thousand, the remaining proceeds of $635,583 thousand have been fully received.

2) Issued period: three years, from November 1, 2024 to November 1, 2027.

3) Repayment method: Except for the conversion of the Company's ordinary shares, the exercise of the right to sell, the early redemption, and the repurchase and cancellation by the Company, the Company will repay the principal in cash in a lump sum according to the par value of the converted corporate bonds at maturity.

4) Redemption method:

A) If the closing price of shares for each of 30 consecutive trading days is at least 30% of the conversion price between 3 months after the share issuance date and the 40th day before the maturity date, the Company may redeem all the outstanding bonds at their par value.

COMPLEX MICRO INTERCONNECTION CO., LTD.
Notes to the Financial Statements

B) If the amount outstanding of bonds is less than 10% of the principal amount between 3 months after the share issuance date and the 40th day before the maturity date, the Company may redeem the outstanding bonds at their principal amount before the maturity date.

5) Creditor Sell-Back method:

The date of two years after the issuance of the above-mentioned convertible corporate bonds shall be the benchmark date for the creditors to sell back the above-mentioned convertible corporate bonds in advance, and the bondholders may exercise the right to sell back in accordance with the procedures prescribed by the Company and request the Company to sell back the bonds at 100% of the face value of the convertible corporate bonds held by the Company.

6) Conversion method:

A) The bondholder can convert its bonds into shares at any time between 3 months after the issuance date and the day before the maturity day.

B) Conversion price:

Conversion price is $50.8 per share.

After the issuance of the corporate bonds, if there is a change in the ordinary shares of the Company, the conversion price will be calculated and adjusted according to the formula set out in the Conversion Measures. As of December 31, 2025, the conversion price was NT$48.8 per share.

(iii) Gains and losses valuation recognized on call and put options, please refer to note 6(u).

(m) Lease liabilities

The carrying values of the lease liabilities were as follows:

	December 31, 2025	December 31, 2024
Current	$ 4,028	3,332
Non-current	$ 8,431	413

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

The amounts recognized in profit or loss were as follows:

	2025	2024
Interest on lease liabilities	$ 84	89
Expenses relating to short-term leases	$ 345	375
Expenses relating to leases of low-value assets, excluding short-term leases of low-value assets	$ 103	83

(Continued)

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

	2025	2024
Total cash outflow for leases	$ 5,040	5,633

(i) Real estate leases

The Company leases building and construction for its office space. The leases of office space typically run for a period is two to five years. Some leases include an option to renew the lease for an additional period of the same duration after the end of the contract term.

(ii) Vehicle leases

The Company leases transportation equipment, the lease terms are ranged for a period two to three years. Some leases include an option to renew the lease for an additional period of the same duration after the end of the contract term.

(iii) Other leases

The Company leases other equipments which are considered as short-term leases or leases of low-value items. The Company decided to apply the exemption of recognition and not recognize its right-of-use assets and lease liabilities.

(n) Operating leaseing

The Company leases its investment real estate. Since almost all the risks and rewards of ownership of the underlying assets have not been transferred, these lease contracts are classified as operating leases. Please refer to note 6(i) investment real estate for details.

In 2025 and 2024, rental income from investment properties were $1,500 thousand and $1,410 thousand, respectively, please refer to note 6(u).

(o) Employee benefits

(i) Defined benefit plans

Reconciliation of defined benefit obligation at present value and plan asset at fair value were as follows:

	December 31, 2025	December 31, 2024
Present value of the defined benefit obligations	$ 7,595	7,038
Fair value of plan assets	(7,007)	(6,450)
Net defined benefit liabilities	$ 588	588

The Company makes defined benefit plan contributions to the pension fund account with Bank of Taiwan that provides pensions for employees upon retirement. Plans (covered by the Labor Standards Law) entitle a retired employee to receive retirement benefits based on years of service and average monthly salary for the six months prior to retirement.

(Continued)

COMPLEX MICRO INTERCONNECTION CO., LTD.
Notes to the Financial Statements

1) Composition of plan assets

The Company allocates pension funds in accordance with the Regulations for Revenues, Expenditures, Safeguard and Utilization of the Labor Retirement Fund, and such funds are managed by the Bureau of Labor Funds, Ministry of Labor. With regard to the utilization of the funds, minimum earnings shall be no less than the earnings attainable from two-year time deposits with interest rates offered by local banks.

The Company's Bank of Taiwan labor pension reserve account amounted to $7,007 thousand as of December 31, 2025. For information on the utilization of the labor pension fund assets, including the asset allocation and yield of the fund, please refer to the website of the Bureau of Labor Funds, Ministry of Labor.

2) Movements in present value of the defined benefit obligations

The movement in present value of the defined benefit obligations for the Company in 2025 and 2024 were as follows:

		2025	2024
Defined benefit obligations at January 1	$	7,038	6,586
Actuarial loss (gain) arising from obligations		712	576
Benefits paid		(155)	(124)
Defined benefit obligations at December 31	$	**7,595**	**7,038**

3) Movements of defined benefit plan assets

The movements in the present value of the defined benefit plan assets for the Company in 2025 and 2024 were as follows:

		2025	2024
Fair value of plan assets at January 1	$	6,450	5,998
Interest income		557	608
Benefits paid		-	(156)
Fair value of plan assets at December 31	$	**7,007**	**6,450**

4) Expenses recognized in profit or loss

For the years ended December 31, 2025 and 2024, the Company recognized the expenses in profit or loss for $155 thousand and $124 thousand, respectively.

(ii) Defined contribution plans

The Company allocates 6% of each employee's monthly wages to the labor pension personal account at the Bureau of Labor Insurance in accordance with the provisions of the Labor Pension Act. Under these defined contribution plans, the Company allocates a fixed amount to the relevant department without additional legal or constructive obligation.

COMPLEX MICRO INTERCONNECTION CO., LTD.
Notes to the Financial Statements

The pension costs incurred from the contributions to the Bureau of the Labor Insurance amounted to $3,236 thousand and $3,046 thousand in 2025 and 2024, respectively.

(p) Income taxes

(i) Tax expense

1) The components of income tax in 2025 and 2024 were as follows:

		2025	2024
Current tax expense			
Current period	$	48,359	79,376
Adjust the current income tax of the previous period		313	118
Deferred tax expense			
Occurrence and reversal of temporary difference		(25,491)	2,792
Income tax expense	$	**23,181**	**82,286**

2) The components of income tax recognized in other comprehensive income were as follows:

		2025	2024
Exchange differences on translation of foreign financial statements	$	**11,837**	**11,401**

3) Reconciliation of income tax and profit before tax in 2025 and 2024 were as follows:

		2025	2024
Profit before income tax	$	**87,014**	**350,958**
Income tax using the Company's domestic tax rate	$	17,403	70,192
Change in provision in prior periods		312	118
Tax-exempt income		1,248	147
Additional tax on undistributed earnings		5,289	3,301
Change in unrecognized temporary differences		(1,071)	(420)
Others		-	8,948
Total	$	**23,181**	**82,286**

(ii) Deferred tax assets and liabilities

1) Unrecognized deferred tax assets

Deferred tax assets have not been recognized in respect of the following items:

		December 31, 2025	December 31, 2024
Tax effect of deductible temporary differences	$	**958**	**2,029**

(Continued)

COMPLEX MICRO INTERCONNECTION CO., LTD.
Notes to the Financial Statements

2) Recognized deferred tax assets and liabilities

Changes in the amount of deferred tax assets and liabilities in 2025 and 2024 were as follows:

	Exchange differences on translation of foreign financial statements	Others	Total
Deferred tax assets:			
January 1, 2025	$ 4,848	3,712	8,560
Recognized in profit or loss	-	(1,724)	(1,724)
Recognized in other comprehensive income	(4,848)	-	(4,848)
December 31, 2025	**$ -**	**1,988**	**1,988**
January 1, 2024	$ 16,249	4,748	20,997
Recognized in profit or loss	-	(1,036)	(1,036)
Recognized in other comprehensive income	(11,401)	-	(11,401)
December 31, 2024	**$ 4,848**	**3,712**	**8,560**

	Exchange differences on translation of foreign financial statements	Recognized share of gain of subsidiaries accounted for equity method	Others	Total
Deferred tax liabilities：				
January 1, 2025	$ -	44,181	2,353	46,534
Recognized in profit or loss	-	(27,312)	97	(27,215)
Recognized in other comprehensive income	6,989	-	-	6,989
December 31, 2025	**$ 6,989**	**16,869**	**2,450**	**26,308**
January 1, 2024	$ -	47,285	(2,507)	44,778
Recognized in profit or loss	-	(3,104)	4,860	1,756
December 31, 2024	**$ -**	**44,181**	**2,353**	**46,534**

(iii) The Company’ s tax returns for the year through 2022 was assessed by the Taipei National Tax Administration.

COMPLEX MICRO INTERCONNECTION CO., LTD.
Notes to the Financial Statements

(q) Capital and other equity

As of December 31, 2025 and 2024, the total value of authorized ordinary shares were amounted to $1,000,000 thousand. The number of authorized ordinary shares were 100,000 thousand shares with par value of $10 per share, the issued both of 66,172 thousand shares. All issued shares were paid up upon issuance.

(i) Capital surplus

The balance of capital surplus were as follow:

	December 31, 2025	December 31, 2024
Premium on issuance of capital stock	$ 406,206	406,206
Conversion of convertible bonds	77,568	77,568
Employee share options	4,162	4,162
	$ 487,936	**487,936**

According to the R.O.C Company Act, capital surplus can only be used to offset a deficit, and only the realized capital surplus can be used to increase the common stock or be distributed as cash dividends. The aforementioned realized capital surplus includes capital surplus resulting from premium on issuance of capital stock, and earnings from donated assets received. According to the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, capital increases by transferring paid-in capital in excess of par value should not exceed 10% of the total common stock outstanding.

(ii) Retained earnings

The Company’ s Article of Incorporation requires that after tax earning shall first be offset against any deficit (including undistributed earrings adjustment), if any, before paying any income taxes, and 10% of the balance shall be set aside as legal reserve. The appropriation for legal reserve is discontinued when the balance of the legal reserve equals the total authorized capital.

1) Legal reserve

When a company incurs no loss, it may, pursuant to a resolution by a shareholders’ meeting, distribute its legal reserve by issuing new shares or by distributing cash, and only the portion of legal reserve which exceeds 25% of capital may be distributed.

COMPLEX MICRO INTERCONNECTION CO., LTD.
Notes to the Financial Statements

2) Special reserve

In accordance with the rules issued by the FSC, a portion of current-period earnings and undistributed prior-period earnings shall be reclassified as special earnings reserve during earnings distribution. The amount to be reclassified should equal the current-period total net reduction of other sharehlders' equity. Similarly, a portion of undistributed prior-period earnings shall be reclassified as special earnings reserve to account for cumulative changes to other shareholders' equity pertaining to prior periods. Amount of subsequent reversals pertaining to the net reduction of other shareholders' equity shall qualify for additional distrbutions.

3) Earnings distribution

Earnings distribution for 2024 and 2023 were decided by the resolution adopted, at the Board of Directors held on February 25, 2025 and March 14, 2024, respectively. The relevant dividend distributions to shareholders were as follows:

	2024		2023	
	Amount per share (NT dollars)	Total amount	Amount per share (NT dollars)	Total amount
Cash dividends	$ 2.00	132,345	2.00	132,345

On February 26, 2026, the Company's Board of Directors resolved to appropriate the 2025 earnings. These earnings were appropriated as follows:

	2025	
	Amount per share (NT dollars)	Total amount
Cash dividends	$ 1.00	66,172

(iii) Treasury Shares

To reward employees and enhance their cohesion, the Company's Board resolved on May 12, 2025 to repurchase 500 thousand treasury shares for employee stock option. For the year ended December 31, 2025, the Company repurchased 444 thousand shares as treasury shares in order to protect the Company's integrity and shareholders' equity in accordance with the requirements under section 28(2) of the Securities and Exchange Act. As of December 31, 2025, a total of 444 thousand shares were not yet to be cancelled.

(Continued)

COMPLEX MICRO INTERCONNECTION CO., LTD.
Notes to the Financial Statements

(iv) Other equity

		Exchange differences on translation of foreign financial statements
Balance at January 1, 2025	$	(13,683)
Exchange differences on foreign operations		47,512
Balance at December 31, 2025	$	33,829
Balance at January 1, 2024	$	(63,689)
Exchange differences on foreign operations		50,006
Balance at December 31, 2024	$	(13,683)

(r) Earnings per share

The calculation of basic earnings per share and diluted earnings per share were as follows:

The calculation of basic earnings per share and diluted earnings per share were as follows:

Basic earnings per share

		2025	2024
Profit attributable to common stockholders of the Company	$	63,833	268,672
Weighted average number of ordinary shares (in thousands of shares)		65,909	66,172
Basic earnings per share (in NT Dollars)	$	0.97	4.06
Diluted earnings per share			
Profit attributable to common stockholders of the Company (basic)	$	63,833	268,672
Interest expense and other gain or loss on convertible bonds, net of tax		9,946	1,862
Profit attributable to common stockholders of the Company (diluted)	$	73,779	270,534
Weighted average number of ordinary shares (basic)		65,909	66,172
Effect of dilutive potential ordinary shares			
Effect of employee share bonus (in thousands of shares)		70	273
Effect of conversion of convertible bonds		12,295	1,969
Weighted average number of ordinary shares (diluted) (in thousands of shares)		78,274	68,414
Diluted earnings per share (in NT Dollars)	$	0.94	3.95

(Continued)

(s) Revenue from contracts with customers

(i) Disaggregation of revenue

		2025	2024
Primary geographical markets:			
Taiwan	$	1,000,163	1,011,720
China		34,709	89,398
Malaysia		186,579	285,232
Other		268,571	135,116
	$	**1,490,022**	**1,521,466**
Major products/services lines:			
FPC	$	1,451,347	1,487,803
Wire harness		32,998	24,291
Other		5,677	9,372
	$	**1,490,022**	**1,521,466**

(ii) Contract balances

		December 31, 2025	December 31, 2024	January 1, 2024
Notes and accounts receivable (including related parties)	$	543,933	643,400	556,993
Less: loss allowance		-	-	-
Total	$	**543,933**	**643,400**	**556,993**

		December 31, 2025	December 31, 2024	January 1, 2024
Contract liabilities	$	**-**	**12,923**	**-**

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

(t) Employees and directors

On June 25, 2025, the Company resolved at the shareholders' meeting to amend its Articles of Incorporation. According to the amended Articles, if the Company has profit in a given fiscal year, the profit shall be used to offset against any accumulated losses incurred by the Company. The remainder, if any, 3%~5% shall be allocated as employee remuneration , including a minimum 1.5% to those base-level employee and no more than 2% as remunerations for directors. Prior to the amendment, the Articles of Incorporation stipulated that, if theCompany has profit in a given fiscal year, the profit shall be used to offset against any accumulated losses incurred by the Company. The remainder, if any, 3%~5% should be allocated as employee remuneration and no more than 2%as remunerations for directors. Employees remuneration may be distributed in the ways of shares or cash. Distribution of remuneration to employees, directors should be approved and reported to Company's shareholders' meeting. The recipients of shares or cash may include the employees of the Company's affiliated companies who meet certain conditions. Directors remuneration may be

(Continued)

distributed with cash only.

For the years ended December 31, 2025 and 2024, the Company estimated its employee remuneration amounting to $2,719 thousand and $10,967 thousand, respectively; as well as directors' remuneration amounting to $906 thousand and $3,656 thousand, respectively. These amounts were calculated by using the Company's pre-tax net profit for the period before deducting the amounts of the remuneration to employees and directors multiplied by the distribution of ratio of the remuneration to employees and directors based on the Company's Articles of Incorporation, and expensed under operating costs or expenses. The related information can be accessed from the Market Observation Post System website.

The amount of remuneration to employees and directors resolved by the Board of Directors as stated above does not differ from the amount estimated in the Company's individual financial statements.

(u) Non-operating income and expenses

(i) Other income

	2025	2024
Rent income	$ 1,500	1,410
Mold income	4,197	1,806
Other income	170	101
	$ 5,867	3,317

(ii) Other gains and losses

	2025	2024
Foreign exchange (losses) gains	$ (42,331)	53,354
Gains (losses) on financial assets at fair value through profit or loss	1,740	(2,280)
Others	(3)	-
	$ (40,594)	51,074

(iii) Finance costs

	2025	2024
Interest expense	$ 8,964	6,801
Interest of lease liabilities	84	89
Interest of convertible bonds payble	14,173	2,328
	$ 23,221	9,218

COMPLEX MICRO INTERCONNECTION CO., LTD.
Notes to the Financial Statements

(v) Financial instruments

(i) Credit risk

1) Exposure to credit risk

The carrying amount of financial assets represents the Company' s maximum credit exposure.

2) Concentration of credit risk

For the years ended December 31, 2025 and 2024, the customers (excluding related parties) contributing 10% or higher of operating revenues were attributable approximately 55% and 64% of the Company' revenues. It accounts for 55% and 63% of the total notes and accounts receivable (excluding related parties) on December 31, 2025 and 2024, respectively. In order to reduce risks, the Company will continue to evaluate the financial status of customers and the possibility of withdrawal of their accounts receivable.

(ii) Liquidity risk

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

	Carrying amount	Contractual cash flow	Within 6 months	6~12 months	1~2 years	2~5 years	Over 5 years
December 31, 2025							
Short-term borrowings	$ 140,000	140,690	140,690	-	-	-	-
Accounts payable (including related parties)	426,317	426,317	426,317	-	-	-	-
Other payables	68,479	68,479	68,479	-	-	-	-
Lease liabilities	12,459	12,871	2,308	1,894	3,059	5,610	-
Long-term borrowings maturing within one year	74,865	85,199	34,352	50,847	-	-	-
Long-term borrowings	467,190	491,188	-	-	100,206	287,556	103,426
Bonds payable	573,076	600,000	-	-	600,000	-	-
	$ 1,762,386	**1,824,744**	**672,146**	**52,741**	**703,265**	**293,166**	**103,426**
December 31, 2024							
Short-term borrowings	$ 230,000	231,071	231,071	-	-	-	-
Accounts payable (including related parties)	467,504	467,504	467,504	-	-	-	-
Other payables (including related parties)	85,216	85,216	85,216	-	-	-	-
Lease liabilities	3,745	3,768	2,288	1,066	207	207	-
Long-term borrowings maturing within one year	22,500	24,598	12,344	12,254	-	-	-
Long-term borrowings	110,625	117,226	-	-	24,213	70,337	22,676
Bonds payable	558,903	600,000	-	-	-	600,000	-
	$ 1,478,493	**1,529,383**	**798,423**	**13,320**	**24,420**	**670,544**	**22,676**

The Company does not expect that the cash flows included in the maturity analysis could occur significantly earlier or at significantly different amounts.

COMPLEX MICRO INTERCONNECTION CO., LTD.
Notes to the Financial Statements

(iii) Currency risk

1) Exposure to foreign currency risk

The Company's significant exposure to foreign currency risk were as follows:

	December 31, 2025				December 31, 2024			
	Foreign currency	Exchange rate		NTD	Foreign currency	Exchange rate		NTD
Financial assets								
Monetary item								
USD	$ 22,275	USD/NTD=	31.4300	700,103	38,498	USD/NTD=	32.7850	1,262,157
CNY	15,324	CNY/NTD=	4.4960	68,897	960	CNY/NTD=	4.4780	4,299
Financial liabilities								
Monetary item								
USD	14,387	USD/NTD=	31.4300	452,183	14,096	USD/NTD=	32.7850	462,137

2) Sensitivity analysis

The Company's exposure to foreign currency risk arises from the translation of the foreign currency exchange gains and losses on cash and cash equivalents, accounts receivable, and accounts payable and other payables that are denominated in foreign currency. A strengthening or weakening of 1% of the NTD against the USD as at December 31, 2025 and 2024 would have increased or decreased the profit before tax by $3,168 thousand and $8,043 thousand, respectively. The analysis assumes that all other variables remain constant and ignores any impact of forecasted sales and purchases. The analysis is performed on the same basis for prior year.

3) Foreign exchange gain and loss on monetary items

Since the Company has many kinds of functional currency, the information on foreign exchange gain (loss) on monetary items is disclosed by total amount. For the years ended December 31, 2025 and 2024 foreign exchange gain (loss) (including realized and unrealized portions) amounted to $(42,331) thousand and $53,354 thousand, respectively.

(iv) Interest rate analysis

Please refer to the notes on liquidity risk management and interest rate exposure of the Company's financial assets and liabilities.

The following sensitivity analysis is based on the exposure to the interest rate risk of derivative and nonderivative financial instruments on the reporting date. Regarding assets with variable interest rates, the analysis is based on the assumption that the amount of assets outstanding at the reporting date was outstanding throughout the year. The rate of change is expressed as the interest rate increases or decreases by 1% when reporting to management internally, which also represents the Company management's assessment of the reasonably possible interest rate change.

COMPLEX MICRO INTERCONNECTION CO., LTD.
Notes to the Financial Statements

If the interest rate had increased or decreased by 1% basis points, the Company's profit before tax would have increased or decreased by $6,821 thousand and $3,631 thousand respectively for the years ended December 31, 2025 and 2024 with all other variable factors remaining constant. This is mainly due to the Company's borrowing at variable rates.

(v) Fair value of financial instruments

The Company's financial assets and liabilities measured at fair value through profit or loss were calculated on a recurring basis, with the carrying amounts and fair values of each category (including fair value hierarchy information) presented as follows:

1)

	December 31, 2025				
		Fair value			
	Book value	Level 1	Level 2	Level 3	Total
Financial assets at fair value through other comprehensive income:					
Unlisted common shares-Overseas	$ 18,858	-	-	18,858	18,858
Financial liabilities at fair value through profit or loss:					
Embeded derivatives of convertible bonds	$ 1,980	-	1,980	-	1,980

	December 31, 2024				
		Fair value			
	Book value	Level 1	Level 2	Level 3	Total
Financial liabilities at amortized cost:					
Embedded derivatives of convertible bonds	$ 3,720	-	3,720	-	3,720

2) Valuation techniques for financial instruments measured at fair value

A. Non-derivative financial instruments:

For financial instruments held by the Group that are quoted in an active market, fair value is determined by reference to quoted market prices. Measurements of fair value for financial instruments without an active market are based on net asset value.

B. Derivative financial instruments:

Measurement of the fair value of derivative instruments is based on the valuation techniques generally accepted by market participants such as the discounted cash flow or option pricing models. (e.g. the Black-Scholes model).

3) Quantified information on significant unobservable inputs (Level 3) used in fair value measurement

The Group's financial instruments that use Level 3 inputs to measure fair value through other comprehensive income – equity investments.

For equity investments without an active market held by the Group, the significant unobservable inputs used in fair value measurement are independent of each other, and therefore, were not interrelated.

(w) Financial risk management

(i) Overview

The Company has exposure to the following risks from its financial instruments.

1) Credit risk

2) Liquidity risk

3) Market risk

The following likewise discusses the Company's objectives, policies and processes for measuring and managing the above mentioned risks. For more disclosures about the quantitative effects of these risk's exposures, please refer to the respective notes in the accompanying parent company only financial statements.

(ii) Structure of risk-management

The Board of Directors has overall responsibility for the establishment and oversight of the risk management framework.

The Company's risk management policies are established to identify and analyze the risks faced by the Company, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities. The Company, through its training and management standards and procedures, aims to develop a disciplined and constructive control environment in which all employees understand their roles and obligations.

The Audit Committee oversees how management monitors the risks, which should be in compliance with the Company's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation of the risks faced by the Company. Internal Audit undertakes regular reviews of the risk management controls and procedures and exception management, the results of which are reported to the Audit Committee.

(iii) Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers.

COMPLEX MICRO INTERCONNECTION CO., LTD.
Notes to the Financial Statements

1) Trade receivables

The Company's main customers are distributed in the electronics industry. In order to reduce the credit risk, the Company continuously evaluates the financial status of the customers, and the risk reduction is still within the expectation of the management authority.

2) Investments

The exposure to credit risk for the bank deposits and other financial instruments is measured and monitored by the Company’ s finance department. The Company only deals with financial institutions and corporations with good credit rating. The Company does not expect any counterparty above fails to meet its obligations hence there is no significant credit risk arising from these counterparties.

3) Guarantees

The Company” s policy is to provide financial guarantees only to wholly owned subsidiaries for purchasing and financing amount. As of December 31, 2025 and 2024, no other guarantees were outstanding.

(iv) Liquidity risk

The Company manages sufficient cash and cash equivalents so as to cope with its operations and mitigate the effects of fluctuations in cash flows. The Company’ s management supervises the banking facilities and ensures compliance with the terms of loan agreements.

Loans and borrowings from the bank form an important source of liquidity for the Company. As of December 31, 2025 and 2024, the Company’s unused credit lines of long-term and short-term borrowings were amounted to $553,724 thousand and $390,570 thousand, respectively.

(v) Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates, interest rates, and equity prices, will affect the Company ’s income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return.

1) Currency risk

The Company is exposed to currency risk on sales and purchases. The main currency of the transaction is USD.

2) Interest rate risk

The Company borrows capital at both fixed and floating rates, thereby arising fair value change risk and cash flow risk. The Company manages interest rate risk by maintaining an appropriate mix of fixed and floating interest rates.

COMPLEX MICRO INTERCONNECTION CO., LTD.
Notes to the Financial Statements

(x) Capital management

The Company's objectives for managing capital to safeguard the capacity to continue to operate, to continue to provide a return on shareholders, to maintain the interest of other related parties, and to maintain an optimal capital structure to reduce the cost of capital.

In order to maintain or adjust the capital structure, the Company may adjust the dividend payment to the shareholders, reduce the capital for redistribution to shareholders, issue new shares, or sell assets to settle any liabilities.

The Company and other entities in the same industry use the debt-to-equity ratio to manage capital. This ratio is the total net debt divided by the total capital. The net debt from the balance sheet is derived from the total liabilities less cash and cash equivalents. The total capital and equity include share capital, capital surplus, retained earnings, and other equity plus net debt.

The Company's debt-to-equity ratios at the end of the reporting periods were as follows:

	December 31, 2025	December 31, 2024
Total liabilities	$ 1,791,948	1,574,393
Less: cash and cash equivalents	(991,660)	(1,258,883)
Net debt	**$ 800,288**	**315,510**
Total equity	**$ 1,852,370**	**1,891,814**
Total	**$ 2,652,658**	**2,207,324**
Debt-to-equity ratio	**30.17 %**	**14.29 %**

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

The Company's financing activities which did not affect the current cash flow in the years ended December 31, 2025 and 2024, were as follows:

			Non-cash changes		
	January 1, 2025	Cash flows	Issued lease	Others	December 31, 2025
Short-term borrowings	$ 230,000	(90,000)	-	-	140,000
Long-term borrowings	133,125	408,930	-	-	542,055
Lease liabilities	3,745	(4,508)	13,222	-	12,459
Bonds payable	558,903	-	-	14,173	573,076
Total liabilities from financing activities	**$ 925,773**	**314,422**	**13,222**	**14,173**	**1,267,590**

	January 1,2024	Cash flows	Non-cash changes		December 31, 2024
			Modify lease	Reclassify	
Short-term borrowings	$ 250,000	(20,000)	-	-	230,000
Long-term borrowings	50,000	83,125	-	-	133,125
Lease liabilities	8,831	(5,086)	-	-	3,745
Bonds payable	-	635,583	(77,568)	888	558,903
Total liabilities from financing activities	$ 308,831	693,622	(77,568)	888	925,773

(7) Related-party transactions

(a) Name and relationships with related parties:

Names of related-party	Relationships with the Company
Der Yu Electronics Co., Ltd. (Der Yu)	The Company's subsidiary
Yuanyuh Electronics (Kunshan) Co., Ltd. (Yuanyuh Electronics)	The Company's subsidiary
Kunshan Complex Micro Interconnection Co., Ltd. (Kunshan Complex Micro Interconnection)	The Company's subsidiary
Cmi (Thailand) Co., Ltd. (CMI Thailand)	The Company's subsidiary
Chih-Chung Chang	The Company's chairman
Shu-Min Tu	The Company's general manager
3QOMIYAGE CO., LTD.	The entity's chairman is the general manager of the Company

(b) Other related-party transactions

(i) Sales

The amounts of significant sales by the Company from related parties were as follows:

	2025	2024
Subsidiary-Kunshan Complex Micro Interconnection	$ 5,568	9,165
Subsidiary-Yuanyuh Electronics	109	207
	$ 5,677	9,372

For the years ended December 31, 2025 and 2024, the Company's revenue from raw materials purchased for subsidiaries were net of the cost of purchases made on subsidiaries, and the eliminated amounts were $122,377 thousand and $129,000 thousand, respectively.

The product specifications of the raw materials purchased on behalf of the subsidiaries were not sold to other customers, so the prices and terms of collection could not be compared. The receivables from related parties are not covered by collaterals and are not subject to bad debt expense after evaluation.

(ii) Purchases

The amounts of purchases by the Company from related parties were as follows:

	2025	2024
Subsidiary-Kunshan Complex Micro Interconnection	$ 1,283,080	1,302,475
Subsidiary-Yuanyuh Electronics	27,458	23,850
	$ **1,310,538**	**1,326,325**

The items which the Company purchases from the above-mentioned subsidiaries are not purchased from other vendors, resulting in no purchase price to compare with other vendors. The payment terms are not significantly different from those of other vendors.

(iii) Receivables from Related Parties

The receivables from related parties were as follows:

Account	**Relationship**	**December 31, 2025**	**December 31, 2024**
Accounts receivable - Kunshan Complex Micro Interconnection	Subsidiary	$ 3,866	5,191
Accounts receivable - Yuanyuh Electronics	Subsidiary	91	57
Other receivables - Kunshan Complex Micro Interconnection	Subsidiary	58,050	59,128
Other receivables - Yuanyuh Electronics	Subsidiary	630	585
		$ **62,637**	**64,961**

(iv) Payables to Related Parties

The payables to related parties were as follows:

Account	**Relationship**	**December 31, 2025**	**December 31, 2024**
Accounts payable - Kunshan Complex Micro Interconnection	Subsidiary	$ 408,001	444,717
Accounts payable - Yuanyuh Electronics	Subsidiary	9,555	12,781
		$ **417,556**	**457,498**

COMPLEX MICRO INTERCONNECTION CO., LTD.
Notes to the Financial Statements

(v) Guarantee

1) A key management personnel provided a joint guarantee for the borrowings of the Company from certain financial institutions.

2) The guarantee amount provided by the Company to the supplier for the purchase payment of its subsidiary Kushan Complex Micro Interconnection for the years ended December 31, 2024 was $13,435 thousand. As of December 31, 2024, the actual amount used amounting to $3,174 thousand.

3) The guarantee amount provided by the Company to the loan contract of its subsidiary CMI Thailand for the years ended December 31, 2025 and 2024 were $31,430 thousand and $32,785 thousand, respectively. As of December 31, 2025 and 2024 were not used .

(vi) Leases

In 2025, the Company rent an office building from its subsidiary Der Yu. A five-year lease lease contract was signed. The monthly rent was $170 thousand. The rent paid in 2025 and 2024 were both $2,040 thousand. For the years ended December 31, 2025 and 2024, the Company recognized the amount of $48 thousand and $36 thousand as interest expenses, respectively. As of December 31, 2025 and 2024, the balance of lease liabilities amounted towere $9,314 thousand and $1,523 thousand, respectively.

(vii) Shares issued

For the years ended December 31, 2025 and 2024, the Company increased the capital of its subsidiary, Cmi (Thailand) Co., Ltd. Please refer to note 6(f).

(viii) Other

For the years ended December 31, 2025 and 2024, the Company purchased gift boxes from related companies of $1,889 thousand and $1,615 thousand. As of December 31, 2025 and 2024, the balance of "Other payables - related parties" in the account is $0 thousand and $2 thousand ,respectively.

(c) Key management personnel compensation

Key management personnel compensation comprised:

		2025	2024
Short-term employee benefits	$	15,025	15,089
Post-employment benefits		515	515
	$	**15,540**	**15,604**

(Continued)

(8) Pledged assets:

The carrying values of pledged assets were as follows:

Pledged assets	Object	December 31, 2025	December 31, 2024
Investment property	Short-term loans and credit guarantees	$ -	50,423

(9) Commitments and contingencies:

Customs guarantee provided by the financial institution for imported goods by the Company:

December 31, 2025	December 31, 2024
$ 1,000	1,000

(10) Losses due to major disasters: None.

(11) Subsequent events: None.

(12) Other:

(a) A summary of employee benefits, depreciation, and amortization, by function, were as follows:

By funtion / By item	2025 Cost of Sale	2025 Operating Expense	2025 Total	2024 Cost of Sale	2024 Operating Expense	2024 Total
Employee benefits						
Salary	-	62,899	62,899	-	72,068	72,068
Labor and health insurance	-	6,447	6,447	-	6,032	6,032
Pension	-	3,391	3,391	-	3,170	3,170
Remuneration of directors	-	6,297	6,297	-	8,445	8,445
Others	-	2,916	2,916	-	2,783	2,783
Depreciation	-	7,954	7,954	-	7,622	7,622
Amortization	-	1,834	1,834	-	519	519

Further information of the number of employees and employee benefits for the years ended December 31, 2025 and 2024 were as follows:

	2025	2024
Employees	80	77
Directors not in concurrent employment	6	6
Average employee benefits	$ 1,022	1,184
Average employee salary	$ 850	1,015
Percentage of increase in average	(16.26)%	3.89 %
Supervisors' remuneration	-	-

(Continued)

COMPLEX MICRO INTERCONNECTION CO., LTD.
Notes to the Financial Statements

The Company's remuneration policy (including directors, managers and employees) is as follows:

The Company establishes a "Board Performance Appraisal Method", which serves as the basis for the assessment for independent directors and directors, taking into account the Company's overall operating performance, future operational risks and industrial development trends, reasonable compensation is provided based on a combination of consideration of individual performance achievement rates and contribution to the Company's operational benefits.

The Company's managers' compensation structure is based on salary and job incentives. Their bonuses are based on operational performance and in references to the target achievement rate of each manager,yield rates,operational effectiveness and contribution. Then the compensation structure is assessed against industry peers, and reasonable compensation is provided.

The Company's remuneration includes monthly salaries and bonuses paid by the Company based on its annual profitability. The amount each employee receives depends on job duty, contribution, performance.

(13) Other disclosures:

(a) Information on significant transactions:

The following is the information on significant transactions required by the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" for the Company for the year ended December 31, 2025:

(i) Loans to other parties: None.

(ii) Guarantees and endorsements for other parties:

(In Thousands of New Taiwan Dollars)

No.	Name of guarantor	Counter-party of guarantee and endorsement		Limitation on amount of guarantees and endorsements for a specific enterprise	Highest balance for guarantees and endorsements during the period	Balance of guarantees and endorsements as of reporting date	Actual usage amount during the period	Property pledged for guarantees and endorsements (Amount)	Ratio of accumulated amounts of guarantees and endorsements to net worth of the latest financial statements	Maximum amount for guarantees and endorsements	Parent company endorsements/ guarantees to third parties on behalf of subsidiary	Subsidiary endorsements/ guarantees to third parties on behalf of parent company	Endorsements/ guarantees to third parties on behalf of companies in Mainland China
		Name	Relationship with the Company										
0	COMPLEX MICRO INTERCONNECTION CO., LTD.	Cmi (Thailand) Co.,Ltd.	2	185,237	33,205	31,430	-	-	1.70 %	555,711	Y	N	Y

Note 1： Total amount of endorsement and guarantee: Not to exceed 30% of the net worth of the Company. Endorsement and guarantee limit for a single enterprise: Not to exceed 10% of the net worth of the Company. For business transactions, the amount of endorsement and guarantee shall be evaluated by the amount of business transactions between the enterprise and the Company in the last six months. The amount of business transactions refers to the higher of the amount of goods purchased or sold between the two parties.

Note 2：The relationships between guarantors and guarantees/ endorsements are as follows:

(1)Company which has business relationship with the Company.

(2)Company whose voting shares are 50% or more owned by the company.

(3)Subsidiary whose voting shares are 50% or more owned by the Company.

(4)Company whose voting shares are 90% or more owned by the company.

(Continued)

COMPLEX MICRO INTERCONNECTION CO., LTD.
Notes to the Financial Statements

(5)Company provides mutual endorsements/guarantees for another company in the same industry in order to fulfill its contractual obligations.

(6)Company provides endorsements/guarantees for their jointly invested company in proportion to their shareholding percentages.

(7)Performance guarantee of presale housing restricted by Consumer Protection Act between companies.

(iii) Securities held as of December 31, 2025 (excluding investment in subsidiaries, associates and joint ventures):

(In Thousands of New Taiwan Dollars)

Name of holder	Category and name of security	Relationship with company	Account title	Ending balance				Note
				Shares/Units	Carrying value	Percentage of ownership (%)	Fair value	
The Company	Unlisted common shares investments-Flex Circuit Solutions LLC.	-	Non-current financial assets at fair value through other comprehensive income	353	18,858	15	18,858.00	

(iv) Related-party transactions for purchases and sales with amounts exceeding the lower of NT$300 million or 20% of the capital stock:

(In Thousands of New Taiwan Dollars)

Name of company	Related party	Nature of relationship	Transaction details				Transactions with terms different from others		Notes/Accounts receivable (payable)		Note
			Purchase/ Sale	Amount	Percentage of total purchases/sales	Payment terms	Unit price	Payment terms	Ending balance	Percentage of total notes/accounts receivable (payable)	
Kunshan Complex Micro interconnection Co., Ltd.	The Company	Parents &Subsidiary	Sales	1,283,080	86.11%	90 days	-	No significant difference	408,001	95.70%	

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

(In Thousands of New Taiwan Dollars)

Name of company	Counter-party	Nature of relationship	Ending balance	Turnover rate	Overdue		Amounts received in subsequent period	Allowance for bad debts
					Amount	Action taken		
Kunshan Complex Micro interconnection Co., Ltd.	The Company	Parents & subsidiary	408,001	3.01	-		214,713	-

COMPLEX MICRO INTERCONNECTION CO., LTD.
Notes to the Financial Statements

(b) Information on investees:

The following is the information on investees for the year ended December 31, 2025 (excluding information on investees in Mainland China):

(In Thousands of New Taiwan Dollars)

Name of investor	Name of investee	Location	Main businesses and products	Original investment amount: December 31, 2025	Original investment amount: December 31, 2024	Balance as of December 31, 2025: Shares (thousands)	Balance as of December 31, 2025: Percentage of ownership	Balance as of December 31, 2025: Carrying value	Net income (losses) of investee	Share of profits/losses of investee	Note
The Company	CMI	Cayman Islands	Investment	500,024	500,024	15,000	100.00 %	542,497	22,328	27,664	2
The Company	Der Yu	Taiwan	Business of wire harness	182,903	182,903	16,000	100.00 %	136,516	7,047	7,934	1、2
The Company	CMI Thailand	Thailand	Business of FPC	1,106,805	520,036	11,879	99.66 %	1,170,386	(17,026)	(16,952)	
Der Yu	GVE	Samoa	Investment	129,029	129,029	3,560	100.00 %	127,245	5,822	5,822	
GVE	VLI	Hong Kong	Investment	129,029	129,029	3,560	100.00 %	118,958	5,800	5,800	

Note : The transcation have been written off when the consolidated financial report is prepared.

Note 1: The difference between the closing amount of the company's subsidiary Der Yu Electronics and the net equity value is due to the unrealized gains and losses from the sale of real estate land by the company.

Note 2: The investment gains and losses recognized in the current period include the (un)realized profits between affiliated companies, which have been written off when the consolidated financial report is prepared.

(c) Information on investment in mainland China:

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

(In Thousands of New Taiwan Dollars)

Name of investee	Main businesses and products	Total amount of paid-in capital	Method of investment	Accumulated outflow of investment from Taiwan as of January 1, 2025	Investment flows: Outflow	Investment flows: Inflow	Accumulated outflow of investment from Taiwan as of December 31, 2025	Net income (losses) of the investee	Percentage of ownership	Share of profits/losses of investee	Carrying value	Accumulated remittance of earnings in current period	Note
Kunshan Complex Micro Interconnection Co., Ltd.	FPC	500,024 (USD 15,000)	(2)	500,024 (USD 15,000)	-	-	500,024 (USD 15,000)	22,444	100%	22,444	524,513	657,112	-
Yuanyuh Electronics (Kunshan) Co., Ltd.	wire harness sales business	56,967 (USD 1,880)	(2)	80,000 (USD 2,424)	-	-	80,000 (USD 2,424)	5,920	100%	5,920	116,916	37,149	-

Note : Investments are made through one of three ways:
(1) Direct investment from Mainland China
(2) Indirect investment from third-party country
(3) Others

(Continued)

COMPLEX MICRO INTERCONNECTION CO., LTD.
Notes to the Financial Statements

(ii) Limitation on investment in Mainland China:

Name of investee	Accumulated Investment in Mainland China as of December 31, 2025 (Note 1)	Investment Amounts Authorized by Investment Commission, MOEA (Note 1)	Upper Limit on Investment
The Company	500,024 (USD15,000)	500,024 (USD15,000)	1,111,422
Der Yu Electronics Co., Ltd	129,029 (USD4,104)	129,029 (USD4,104)	114,217

Note 1：At the end of the period, the cumulative amount of investment remitted from Taiwan to the mainland and the amount of investment approved by the Economic Investment Review Commission are calculated at historical exchange rates.

Note 2：Der Yu Electronics Co., Ltd. reported to the Investment Review Committee for approval to invest in Chongqing Hongming Electronics Co., Ltd. from a third region, and the cumulative investment amount remitted from Taiwan to the mainland was USD1,680. Chongqing Hongming Electronics Co., Ltd. completed the liquidation procedure in 2020, and there is no remaining investment funds to repatriate, but the above amount does not need to be deducted according to the regulations of the Investment Review Committee.

(iii) Significant transactions:

The significant inter-company transactions with the subsidiary in Mainland China, which were eliminated in the preparation of consolidated financial statements, are disclosed in “Information on significant transactions”.

(14) Segment information

Please refer to 2025 consolidated financial report.

COMPLEX MICRO INTERCONNECTION CO., LTD.

Cash and cash equivalents

December 31, 2025

(Expressed in thousands of New Taiwan Dollars)

Item	Description	Amount
Cash	Cash	$ 167
Demand deposits	NTD	769,648
	USD (USD 4,764,658.42 @31.4300)	149,753
	RMB (CNY 12,621,691.58@4.4960)	56,747
	Others (less than 5%)	2,773
	Subtotal	978,921
Time deposits	USD (USD 400,000 @31.4300)	12,572
Total		**$ 991,660**

COMPLEX MICRO INTERCONNECTION CO., LTD.

Accounts receivable

December 31, 2025

(Expressed in thousands of New Taiwan Dollars)

Item	Amount
Accounts Receivable:	
CR	$ 60,484
CR-3	46,073
PG	168,446
PT	48,430
WA-2	67,046
KT	28,009
Others (less than 5%)	121,274
Subtotal	539,762
Less: loss allowance	-
Total	**$ 539,762**

COMPLEX MICRO INTERCONNECTION CO., LTD.

Inventories

December 31, 2025

(Expressed in thousands of New Taiwan Dollars)

Item	Amount		Note
	Cost	Market Price	
Merchandise	$ 64,909	75,531	Net realizable value
Less:allowance for inventory valuation losses	(8,655)		
Total	**$ 56,254**		

COMPLEX MICRO INTERCONNECTION CO., LTD.

Changes in investment

December 31, 2025

(Expressed in thousands of New Taiwan Dollars / thousands of shares)

	Beginning Balance		Addition		Decrease					Ending Balance				Guarantee
Name of investee	Shares	Amount	Shares	Amount	Shares	Amount (note 2)	Profit or loss	Unrealized profit	Translation adjustment	Shares	Holding Percentage	Amount	Equity(note 1)	or Collateral
Complex Micro Interconnection Co., LTD.	15,000	$ 651,240	-	-	-	(141,918)	27,664	494	5,017	15,000	100.00 %	542,497	542,497	None
Der Yu Electronics Co., Ltd.	16,000	181,549	-	-	-	-	7,934	94	165	16,000	100.00 %	189,742	189,742	None
Cmi(Thailand) Co., Ltd.	5,631	546,401	6,248	586,770	-	-	(16,952)	-	54,167	11,879	99.66 %	1,170,386	1,174,379	None
Deferred Credits		(53,226)		-		-	-	-	-			(53,226)		
Total		$ (53,226)		586,770		(141,918)	18,646	588	59,349			1,849,399		

Note 1:The difference between the ending amount and the equity in investments accounted for using equity method- Der Yu is due to the unrealized profit on the sale of real estate - land totaling $53,226 thousand during the year of 2018.

Note 2: The decrease in the equity in investments accounted for using equity method, CMI, was due to the repatriation of earnings amounting to $141,918 thousand.

COMPLEX MICRO INTERCONNECTION CO., LTD.

Short-term borrowings

December 31, 2025

(Expressed in thousands of New Taiwan Dollars)

Type	Description	Ending Balance	Contract Period	Range of Interest Rate	Collateral
Credit loans	E.SUN Bank Co., Ltd.	$ 30,000	2025/11/06~2026/05/06	1.92%	None
Credit loans	Taishin Bank Co., Ltd.	110,000	2025/10/23~2026/01/02	1.89%	None
Total		**$ 140,000**			

COMPLEX MICRO INTERCONNECTION CO., LTD.

Other payables

December 31, 2025

(Expressed in thousand of New Taiwan Dollars)

Item	Amount
Payable for purchased materials	$ 42,898
Payroll payable	15,175
Others (less than 5%)	10,406
Total	**$ 68,479**

COMPLEX MICRO INTERCONNECTION CO., LTD.

Long term borrowings

December 31, 2025

(Expressed in thousand of New Taiwan Dollars)

Type	Description	Due in one year	Due after one year	Contract Period	Range of Intrest Rate	Credit Lines	Collateral
Credit loans	Mega Bank Co., Ltd.	$ 22,500	88,125	2023/11/20~2030/11/20	1.71 %	$ 135,000	None
〃	Mega Bank Co., Ltd.	48,000	352,000	2025/04/30~2032/04/30	1.96%	400,000	〃
〃	SCSB Bank Co., Ltd.	4,365	27,065	2025/03/27~2032/03/27	4.37%	182,294	〃
Total		**$ 74,865**	**467,190**				

COMPLEX MICRO INTERCONNECTION CO., LTD.

Operating costs

December 31, 2025

(Expressed in thousands of New Taiwan Dollars)

Item	Amount
Inventory, January 1	$ 80,378
Add: purchase (net)	1,241,841
others	(1)
Less: inventory, December 31	(64,909)
Subtotal	1,257,309
Gain on valuation of inventories	(6,295)
Others operating costs	(2,129)
Operating costs	**$ 1,248,885**

COMPLEX MICRO INTERCONNECTION CO., LTD.

Operating expenses

December 31, 2025

(Expressed in thousands of New Taiwan Dollars)

Item	Selling	Administrative
Payroll expense and bonus	$ 38,008	30,400
Others (less than 5%)	33,575	24,430
Total	**$ 71,583**	**54,830**

For statement of changes in property, plant and equipment, please refer to note 6(g) in financial report.

For statement of changes in right-of-use assets, please refer to note 6(h) in financial report.

For statement of operating revenue, please refer to note 6(s) in financial report.