

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

Consolidated Financial Statements

**With Independent Auditors' Review Report
For the Nine Months Ended September 30, 2025 and 2024**

Address: 4F., NO.4 LN.130 MINQUAN RD., XINDIAN DIST., NEW TAIPEI CITY
Telephone: 02-22184523

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

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安侯建業聯合會計師事務所

KPMG

台北市 110615 信義路5段7號68樓 (台北101大樓)
68F., TAIPEI 101 TOWER, No. 7, Sec. 5,
Xinyi Road, Taipei City 110615, Taiwan (R.O.C.)

電話 Tel +886 2 8101 6666
傳真 Fax +886 2 8101 6667
網址 Web kpmg.com/tw

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Independent Auditors' Review Report

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

Introduction

We have reviewed the accompanying consolidated balance sheets of COMPLEX MICRO INTERCONNECTION CO., LTD. and its subsidiaries as of September 30, 2025 and 2024, and the related consolidated statements of comprehensive income for the three months and nine months ended September 30, 2025 and 2024, as well as the changes in equity and cash flows for the nine months ended September 30, 2025 and 2024, and notes to the consolidated financial statements, including a summary of significant accounting policies. Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

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

Conclusion

Based on our reviews, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of COMPLEX MICRO INTERCONNECTION CO., LTD. and its subsidiaries as of September 30, 2025 and 2024, and of its consolidated financial performance for the three months and nine months ended September 30, 2025 and 2024, as well as its consolidated cash flows for the nine months ended September 30, 2025 and 2024 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

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

KPMG

Taipei, Taiwan (Republic of China)

November 11, 2025

Notes to Readers

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

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

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

COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES**Consolidated Balance Sheets****September 30, 2025, December 31 and September 30, 2024****(Expressed in Thousands of New Taiwan Dollars)**

		<u>September 30, 2025</u>		<u>December 31, 2024</u>		<u>September 30, 2024</u>				<u>September 30, 2025</u>		<u>December 31, 2024</u>		<u>September 30, 2024</u>	
Assets		Amount	%	Amount	%	Amount	%			Amount	%	Amount	%	Amount	%
Current assets:															
1100	Cash and cash equivalents (note 6(a))	\$ 1,455,505	39	2,124,224	54	1,494,320	46	2100	Short-term borrowings (note 6(i), 7 and 8)	\$ 286,786	8	377,788	10	474,252	14
1150	Notes receivable, net (note 6(d))	-	-	-	-	1,373	-	2120	Current financial liabilities at fair value through profit or loss (note 6(b))	2,100	-	3,720	-	-	-
1170	Accounts receivable, net (notes 6(d) and (q))	967,785	26	1,010,242	25	977,188	30	2130	Current contract liabilities (note 6(q))	467	-	12,923	-	3,170	-
1200	Other receivables, net (note 6(d))	49,542	1	53,450	1	56,578	2	2170	Accounts payable	560,249	15	586,009	15	556,382	17
130X	Inventories (note 6(e))	322,147	9	361,374	9	346,308	10	2200	Other payables	272,699	7	302,680	8	292,919	9
1410	Prepayments	47,630	2	23,611	1	25,504	1	2220	Other payables to related parties (note 7)	3	-	2	-	2	-
1470	Other current assets	<u>15,488</u>	<u>-</u>	<u>870</u>	<u>-</u>	<u>4,150</u>	<u>-</u>	2230	Current tax liabilities	214	-	31,482	1	24,670	1
		<u>2,858,097</u>	<u>77</u>	<u>3,573,771</u>	<u>90</u>	<u>2,905,421</u>	<u>89</u>	2280	Current lease liabilities (note 6(l))	2,328	-	1,809	-	2,378	-
Non-current assets:								2300	Other current liabilities	10,236	-	15,825	-	36,787	1
1517	Non-current financial assets at fair value through other comprehensive income (note 6(c))	18,369	-	-	-	-	-	2322	Long-term borrowings, current portion (note 6(j) and 7)	<u>31,860</u>	<u>1</u>	<u>22,500</u>	<u>-</u>	<u>18,750</u>	<u>1</u>
1600	Property, plant and equipment (note 6(f) and 8)	709,741	19	161,835	4	166,740	5			<u>1,166,942</u>	<u>31</u>	<u>1,354,738</u>	<u>34</u>	<u>1,409,310</u>	<u>43</u>
1755	Right-of-use assets (note 6(g) and 8)	18,189	-	17,792	1	18,875	1	Non-Current liabilities:							
1760	Investment property, net (note 6(h) and 8)	49,804	2	50,423	1	50,630	2	2530	Bonds payable (note 6(k))	569,500	15	558,903	14	-	-
1780	Intangible assets	15,321	-	4,986	-	5,546	-	2540	Long-term borrowings (note 6(j) and 7)	194,835	5	110,625	3	116,250	3
1840	Deferred tax assets (note 6(n))	14,286	-	8,560	-	6,814	-	2570	Deferred tax liabilities (note 6(n))	22,521	1	46,534	1	27,974	1
1915	Prepayments for business facilities	23,465	1	13,225	-	18,237	-	2580	Non-current lease liabilities (note 6(l))	1,447	-	413	-	618	-
1995	Other non-current assets, others (note 6(f))	<u>23,497</u>	<u>1</u>	<u>137,085</u>	<u>4</u>	<u>101,338</u>	<u>3</u>	2670	Other non-current liabilities, others (note 6(m))	<u>798</u>	<u>-</u>	<u>798</u>	<u>-</u>	<u>798</u>	<u>-</u>
		<u>872,672</u>	<u>23</u>	<u>393,906</u>	<u>10</u>	<u>368,180</u>	<u>11</u>			<u>789,101</u>	<u>21</u>	<u>717,273</u>	<u>18</u>	<u>145,640</u>	<u>4</u>
								Total liabilities		<u>1,956,043</u>	<u>52</u>	<u>2,072,011</u>	<u>52</u>	<u>1,554,950</u>	<u>47</u>
								Equity attributable to owners of parent (note 6(o)):							
								3110	Ordinary share	661,723	18	661,723	17	661,723	20
								3200	Capital surplus	487,936	13	487,936	12	410,368	13
								3310	Legal reserve	212,096	6	185,229	5	185,229	6
								3320	Special reserve	13,683	-	63,689	1	63,689	2
								3350	Unappropriated retained earnings	458,828	12	506,920	13	395,844	12
								3400	Other equity	(44,845)	(1)	(13,683)	-	(2,165)	-
								3500	Treasury shares	<u>(18,444)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
								Total equity attributable to owners of parent:		<u>1,770,977</u>	<u>48</u>	<u>1,891,814</u>	<u>48</u>	<u>1,714,688</u>	<u>53</u>
								36XX	Non-controlling interests	<u>3,749</u>	<u>-</u>	<u>3,852</u>	<u>-</u>	<u>3,963</u>	<u>-</u>
								Total equity		<u>1,774,726</u>	<u>48</u>	<u>1,895,666</u>	<u>48</u>	<u>1,718,651</u>	<u>53</u>
Total assets		<u>\$ 3,730,769</u>	<u>100</u>	<u>3,967,677</u>	<u>100</u>	<u>3,273,601</u>	<u>100</u>	Total liabilities and equity		<u>\$ 3,730,769</u>	<u>100</u>	<u>3,967,677</u>	<u>100</u>	<u>3,273,601</u>	<u>100</u>

See accompanying notes to consolidated financial statements.

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

COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the three months and nine months ended September 30, 2025 and 2024

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

		For the three months ended September 30				For the nine months ended September 30			
		2025		2024		2025		2024	
		Amount	%	Amount	%	Amount	%	Amount	%
4000	Operating revenues (note 6(q) and 14)	\$ 609,851	100	641,127	100	1,857,955	100	1,811,510	100
5000	Operating costs (notes 6(e) and (m))	484,364	79	484,407	76	1,433,065	77	1,354,217	75
5900	Gross profit from operations	125,487	21	156,720	24	424,890	23	457,293	25
6000	Operating expenses (note 6(m)(r) and 7):								
6100	Selling expenses	34,316	6	33,036	5	95,170	5	89,230	5
6200	Administrative expenses	37,423	6	30,592	5	108,485	6	110,597	6
6300	Research and development expenses	25,057	4	25,591	4	71,511	4	63,762	4
6450	Expected credit gain (note 6(d))	-	-	-	-	-	-	(25)	-
	Total operating expenses	96,796	16	89,219	14	275,166	15	263,564	15
	Net operating income	28,691	5	67,501	10	149,724	8	193,729	10
	Non-operating income and expenses(note 6(l)(s)):								
7100	Interest income	1,068	-	4,790	1	12,883	1	14,978	1
7010	Other income	4,659	1	3,031	-	10,146	1	6,229	-
7020	Other gains and losses, net	15,388	2	(33,319)	(5)	(66,576)	(4)	22,606	1
7050	Finance costs, net	(6,797)	(1)	(3,107)	-	(19,705)	(1)	(8,415)	-
7000	Total non-operating income and expenses	14,318	2	(28,605)	(4)	(63,252)	(3)	35,398	2
7900	Profit before income tax	43,009	7	38,896	6	86,472	5	229,127	12
7950	Less: income tax expenses (note 6(n))	10,623	2	9,878	2	25,411	1	71,540	4
8200	Profit	32,386	5	29,018	4	61,061	4	157,587	8
8300	Other comprehensive income (loss):								
8360	Items that may be reclassified subsequently to profit or loss								
8361	Exchange differences on translation of foreign financial statements	64,056	11	57,129	9	(37,521)	(2)	76,057	4
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	11,783	2	11,026	1	(6,309)	-	14,113	1
	Total items that may be reclassified subsequently to profit or loss	52,273	9	46,103	8	(31,212)	(2)	61,944	3
8300	Other comprehensive income (loss), net	52,273	9	46,103	8	(31,212)	(2)	61,944	3
8500	Total comprehensive income	<u>\$ 84,659</u>	<u>14</u>	<u>75,121</u>	<u>12</u>	<u>29,849</u>	<u>2</u>	<u>219,531</u>	<u>11</u>
	Profit attributable to:								
8610	Attributable to owners of parent	\$ 32,384	5	29,002	4	61,114	4	157,596	8
8620	Attributable to non-controlling interests	2	-	16	-	(53)	-	(9)	-
		<u>\$ 32,386</u>	<u>5</u>	<u>29,018</u>	<u>4</u>	<u>61,061</u>	<u>4</u>	<u>157,587</u>	<u>8</u>
	Comprehensive income attributable to:								
8710	Attributable to owners of parent	\$ 84,484	14	74,688	12	29,952	2	219,120	11
8720	Attributable to non-controlling interests	175	-	433	-	(103)	-	411	-
		<u>\$ 84,659</u>	<u>14</u>	<u>75,121</u>	<u>12</u>	<u>29,849</u>	<u>2</u>	<u>219,531</u>	<u>11</u>
	Earnings per share (in dollar) (note 6(p))								
9750	Basic earnings per share (in dollar)	<u>\$ 0.49</u>		<u>0.44</u>		<u>0.92</u>		<u>2.38</u>	
9850	Diluted earnings per share (in dollar)	<u>\$ 0.45</u>		<u>0.44</u>		<u>0.87</u>		<u>2.38</u>	

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES
Consolidated Statements of Changes in Equity
For the nine months ended September 30, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	Equity attributable to owners of parent									
	Retained earnings					Other equity	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements				
Balance at January 1, 2024	\$ 661,723	410,368	161,616	49,529	408,366	(63,689)	-	1,627,913	-	1,627,913
Appropriation and distribution of retained earnings:										
Legal reserve appropriated	-	-	23,613	-	(23,613)	-	-	-	-	-
Special reserve appropriated	-	-	-	14,160	(14,160)	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(132,345)	-	-	(132,345)	-	(132,345)
Profit	-	-	-	-	157,596	-	-	157,596	(9)	157,587
Other comprehensive income	-	-	-	-	-	61,524	-	61,524	420	61,944
Total comprehensive income	-	-	-	-	157,596	61,524	-	219,120	411	219,531
Changes in non-controlling interests	-	-	-	-	-	-	-	-	3,552	3,552
Balance at September 30, 2024	<u>\$ 661,723</u>	<u>410,368</u>	<u>185,229</u>	<u>63,689</u>	<u>395,844</u>	<u>(2,165)</u>	<u>-</u>	<u>1,714,688</u>	<u>3,963</u>	<u>1,718,651</u>
Balance at January 1, 2025	\$ 661,723	487,936	185,229	63,689	506,920	(13,683)	-	1,891,814	3,852	1,895,666
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)	-	(132,345)
Profit	-	-	-	-	61,114	-	-	61,114	(53)	61,061
Other comprehensive income	-	-	-	-	-	(31,162)	-	(31,162)	(50)	(31,212)
Total comprehensive income	-	-	-	-	61,114	(31,162)	-	29,952	(103)	29,849
Purchase of treasury share	-	-	-	-	-	-	(18,444)	(18,444)	-	(18,444)
Balance at September 30, 2025	<u>\$ 661,723</u>	<u>487,936</u>	<u>212,096</u>	<u>13,683</u>	<u>458,828</u>	<u>(44,845)</u>	<u>(18,444)</u>	<u>1,770,977</u>	<u>3,749</u>	<u>1,774,726</u>

See accompanying notes to consolidated financial statements.

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

COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the nine months ended September 30, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	For the nine months ended September 30	
	2025	2024
Cash flows from (used in) operating activities:		
Profit before tax	\$ 86,472	229,127
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	20,435	34,606
Amortization expense	2,837	1,709
Expected credit loss	-	(25)
Net gain on financial liabilities at fair value through profit or loss	(1,620)	-
Interest expense	19,705	8,415
Interest income	(12,883)	(14,978)
Gain on disposal of property, plan and equipment	(277)	(142)
Total adjustments to reconcile profit (loss)	28,197	29,585
Changes in operating assets and liabilities:		
Changes in operating assets:		
Notes receivable	-	833
Accounts receivable	42,457	(66,705)
Other receivables	9,870	(9,508)
Inventories	39,227	(27,434)
Prepayments	(24,019)	(2,331)
Other current assets	(14,618)	(2,226)
Other non-current assets	334	117
Total changes in operating assets	53,251	(107,254)
Changes in operating liabilities:		
Current contract liabilities	(12,456)	1,000
Accounts payable	(25,760)	117,835
Other payables	(29,981)	14,070
Other payables to related parties	1	2
Other current liabilities	(5,589)	21,044
Total changes in operating liabilities	(73,785)	153,951
Total changes in operating assets and liabilities	(20,534)	46,697
Total adjustments	7,663	76,282
Cash inflow generated from operations	94,135	305,409
Interest received	12,883	14,978
Interest paid	(9,108)	(8,415)
Income taxes paid	(86,059)	(80,431)
Net cash flows from operating activities	11,851	231,541
Cash flows from (used in) investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	(18,369)	-
Acquisition of property, plant and equipment	(449,107)	(12,342)
Proceeds from disposal of property, plant and equipment	823	174
Acquisition of intangible assets	(13,361)	(1,248)
Decrease in other financial assets	-	4,824
Increase in other non-current assets	-	(128)
Increase in prepayments for business facilities	(22,963)	(18,004)
Net cash flows used in investing activities	(502,977)	(26,724)
Cash flows from (used in) financing activities:		
Increase in short-term loans	176,361	400,000
Decrease in short-term loans	(260,905)	(325,000)
Proceeds from long-term debt	110,445	85,000
Repayments of long-term debt	(16,875)	-
Payment of lease liabilities	(1,886)	(2,308)
Cash dividends paid	(132,345)	(132,345)
Payments to acquire treasury shares	(18,444)	-
Changes in non-controlling interests	-	3,552
Net cash flows from (used in) financing activities	(143,649)	28,899
Effect of exchange rate changes on cash and cash equivalents	(33,944)	66,250
Net (decrease) increase in cash and cash equivalents	(668,719)	299,966
Cash and cash equivalents at beginning of period	2,124,224	1,194,354
Cash and cash equivalents at end of period	\$ 1,455,505	1,494,320

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES
Notes to the Consolidated Financial Statements
September 30, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

(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 and its subsidiaries (hereinafter referred to as the Group) 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 consolidated financial statements:

The consolidated financial statements were authorized for issuance by the Board of Directors on November 11, 2025.

(3) New standards, amendments and interpretations adopted:

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

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

- Amendments to IAS21 “Lack of Exchangeability”

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

The Group assesses that the adoption of the following new amendments, effective for annual period beginning on January 1, 2026, would not have a significant impact on its consolidated 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”

(Continued)

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

- (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 Group, have been issued by the International Accounting Standards Board (IASB), but have yet to be endorsed by the FSC:

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.

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COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

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

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

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

(4) Summary of material accounting policies:

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

(a) Statement of compliance

These consolidated financial statements have been prepared in accordance with the preparation and guidelines of IAS 34 “Interim Financial Reporting” which are endorsed and issued into effect by FSC, and do not include all of the information required by the Regulations and International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations and SIC Interpretations endorsed by the FSC) for a complete set of annual consolidated financial statements. Except the following accounting policies mentioned below, the material accounting policies adopted in the consolidated financial statements are the same as those in the consolidated financial statements for the year ended December 31, 2024. For the related information, please refer to note 4 of the consolidated financial statements for the year ended December 31, 2024.

(b) Basis of consolidation

(i) List of subsidiaries in the consolidated financial statements

Name of investor	Name of investee	Scope of business	Percentage of ownership			Description
			September 30, 2025	December 31, 2024	September 30, 2024	
The Company	COMPLEX MICRO INTERCONNECTION CO., LTD.	Investment	100 %	100 %	100 %	
The Company	Der Yu Electronics Co., Ltd. (Der Yu)	Business of wire harness	100 %	100 %	100 %	
The Company	Cmi (Thailand) Co., Ltd. (CMI Thailand)	Business of electronic parts	99.65 %	99.3 %	99.14 %	Note 1
CMI	Kunshan Complex Micro Interconnection Co., Ltd. (Kunshan Complex Micro Interconnection)	Business of FPC	100 %	100 %	100 %	
Der Yu	GOOD VISION ELECTRONIC CO., LTD. (GVE)	Investment	100 %	100 %	100 %	
GVE	Vast Long International Limited (VLI)	Investment	100 %	100 %	100 %	
VLI	Yuanyuh Electronics (Kunshan) Co., Ltd (Yuanyuh Electronics)	Business of wire harness	100 %	100 %	100 %	

Note 1: CMI Thailand was established on June 12, 2023 with the approval of the Business Development Authority of Thailand, and has been merged into the Group since that date. In accordance with the requirements of local laws and regulations in Thailand, the Group's chairman and general manager are natural persons and shall be the original shareholders of CMI Thailand. As of September 30, 2025, they hold 0.35% of the shares.

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

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

(c) Employee benefits

The pension cost in the interim period was calculated and disclosed on a year-to-date basis by using the actuarially determined pension cost rate at the end of the prior fiscal year.

(d) Income taxes

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

Income tax expenses for the period are measured by multiplying together the pre-tax income for the interim reporting period and the management's best estimate of effective annual tax rate. This should be recognized fully as tax expense for the current period.

For a change in tax rate that is substantively enacted in an interim period, the effect of the change should immediately be recognized in the interim period in which the change occurs.

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

In preparing these consolidated 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 Group'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 consolidated financial statements.

(6) Explanation of significant accounts:

Except for the following disclosures, there is no significant difference as compared with those disclosed in the consolidated financial statements for the year ended December 31, 2024. Please refer to note 6 to the 2024 annual consolidated financial statements.

(a) Cash and cash equivalents

	September 30, 2025	December 31, 2024	September 30, 2024
Cash	\$ 391	311	627
Demand deposits	1,260,410	1,647,934	1,082,242
Time deposits	194,704	475,979	411,451
	<u>\$ 1,455,505</u>	<u>2,124,224</u>	<u>1,494,320</u>

Please refer to note 6(t) for the exchange rate risk, interest rate risk, and sensitivity analysis of the financial assets and liabilities of The Group.

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

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

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Current financial liabilities designated at fair value through profit or loss		-	
Corporate bonds-put option	\$ <u>2,100</u>	<u>3,720</u>	<u>-</u>

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

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

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Equity investments at fair value through other comprehensive income:			
Unlisted common shares-Overseas	\$ <u>18,369</u>	<u>-</u>	<u>-</u>

The Group designated the 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(t).

(d) Notes and accounts receivable, other receivables

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Notes receivable	\$ -	-	1,373
Accounts receivable	967,785	1,010,242	977,188
Other receivables	49,542	53,450	56,578
Less: Loss allowance	-	-	-
	<u>\$ 1,017,327</u>	<u>1,063,692</u>	<u>1,035,139</u>

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

- (i) The Group applies the simplified approach to provide for its expected credit losses, i.e. the use of lifetime expected loss provision for all receivables. To measure the expected credit losses, 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:

September 30, 2025			
	Gross carrying amount	Weighted-average loss rate	Loss allowance for expected credit losses
Current	\$ 1,012,964	0%	-
1 to 30 days past due	4,363	0%	-
	\$ 1,017,327		-
December 31, 2024			
	Gross carrying amount	Weighted-average loss rate	Loss allowance for expected credit losses
Current	\$ 1,058,154	0%	-
1~30 days past due	4,306	0%	-
31~60 days past due	1,232	0%	-
	\$ 1,063,692		-
September 30, 2024			
	Gross carrying amount	Weighted-average loss rate	Loss allowance for expected credit losses
Current	\$ 1,034,844	0%	-
1 to 30 days past due	295	0%	-
	\$ 1,035,139		-

- (ii) Movements of the loss allowance for notes, accounts and others receivable were as follows:

For the nine months ended September 30		
	2025	2024
Balance at January 1	\$ -	24
Impairment losses reversed	-	(25)
Foreign exchange rates gains	-	1
Balance at September 30	\$ -	-

(Continued)

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

- (iii) As of September 30, 2025, December 31 and September 30, 2024, other receivables generated from materials send in for processing are amounted to \$36,106 thousand, \$42,053 thousand and \$42,550 thousand, respectively.
- (iv) The Group entered into separate factoring agreements with financial institutions to sell its accounts receivable without recourse. According to the contract, The Group need not assume the risks of unrecoverable losses, but the losses arising from business disputes. The Group 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. Therefore, the conditions for the exclusion of financial assets are met, the receivable from the financial institutions were recognized as “other receivables” upon the derecognition of those accounts receivables. As of reporting date, the details of transferred accounts receivable which conformed to the criteria for derecognition are as follows:

September 30, 2025						
Purchaser	Amount Derecognized	Unpaid	Paid	Amount Recognized in Other Receivables	Range of Interest Rate	Collateral
Bank	\$ -	26,792	-	-	-	USD 968 thousand
December 31, 2024						
Purchaser	Amount Derecognized	Unpaid	Paid	Amount Recognized in Other Receivables	Range of Interest Rate	Collateral
Bank	\$ -	28,851	-	-	-	USD 968 thousand
September 30, 2024						
Purchaser	Amount Derecognized	Unpaid	Paid	Amount Recognized in Other Receivables	Range of Interest Rate	Collateral
Bank	\$ -	27,852	-	-	-	USD 968 thousand

- (v) As of September 30, 2025, December 31 and September 30, 2024, notes and accounts receivable of The Group were not discounted or pledged.

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

(e) Inventories

(i) The details were as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Raw materials	\$ 60,531	68,029	68,296
Work in progress	131,065	160,220	135,031
Finished goods	130,551	133,125	142,981
	<u>\$ 322,147</u>	<u>361,374</u>	<u>346,308</u>

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

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Cost of goods sold	\$ 487,037	487,819	1,457,520	1,363,634
Gain on valuation of inventories	(2,673)	(3,412)	(24,455)	(9,417)
Operating costs	<u>\$ 484,364</u>	<u>484,407</u>	<u>1,433,065</u>	<u>1,354,217</u>

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 September 30, 2025, December 31 and September 30, 2024, the inventories of The Group were not pledged as collateral.

(f) Property, plant and equipment

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

	Land	Buildings	Machinery and equipment	Other equipment	Construction in Progress	Total
Cost:						
Balance at January 1, 2025	\$ 5,132	238,978	670,706	62,500	-	977,316
Additions	41,348	-	19,208	13,991	374,560	449,107
Reclassification	111,441	-	7,410	1,904	3,409	124,164
Disposals	-	-	(43,505)	(3,016)	-	(46,521)
Effect of changes in foreign exchange rates	(48)	(10,977)	(30,818)	(2,372)	(120)	(44,335)
Balance at September 30, 2025	<u>\$ 157,873</u>	<u>228,001</u>	<u>623,001</u>	<u>73,007</u>	<u>377,849</u>	<u>1,459,731</u>

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

	<u>Land</u>	<u>Buildings</u>	<u>Machinery and equipment</u>	<u>Other equipment</u>	<u>Construction in Progress</u>	<u>Total</u>
Balance at January 1, 2024	\$ 5,132	230,913	628,161	59,711	-	923,917
Additions	-	-	9,813	2,529	-	12,342
Reclassification	-	-	11,226	-	-	11,226
Disposals	-	-	(1,900)	(1,628)	-	(3,528)
Effect of changes in foreign exchange rates	-	10,417	28,866	2,236	-	41,519
Balance at September 30, 2024	<u>\$ 5,132</u>	<u>241,330</u>	<u>676,166</u>	<u>62,848</u>	<u>-</u>	<u>985,476</u>
Accumulated depreciation:						
Balance at January 1, 2025	\$ -	216,623	545,253	53,605	-	815,481
Depreciation	-	127	14,301	3,062	-	17,490
Disposals	-	-	(42,995)	(2,980)	-	(45,975)
Effect of changes in foreign exchange rates	-	(9,966)	(24,892)	(2,148)	-	(37,006)
Balance at September 30, 2025	<u>\$ -</u>	<u>206,784</u>	<u>491,667</u>	<u>51,539</u>	<u>-</u>	<u>749,990</u>
Balance at January 1, 2024	\$ -	204,861	501,405	50,202	-	756,468
Depreciation	-	4,228	23,969	3,013	-	31,210
Disposals	-	-	(1,868)	(1,628)	-	(3,496)
Effect of changes in foreign exchange rates	-	9,337	23,163	2,054	-	34,554
Balance at September 30, 2024	<u>\$ -</u>	<u>218,426</u>	<u>546,669</u>	<u>53,641</u>	<u>-</u>	<u>818,736</u>
Carrying amounts:						
January 1, 2025	<u>\$ 5,132</u>	<u>22,355</u>	<u>125,453</u>	<u>8,895</u>	<u>-</u>	<u>161,835</u>
September 30, 2025	<u>\$ 157,873</u>	<u>21,217</u>	<u>131,334</u>	<u>21,468</u>	<u>377,849</u>	<u>709,741</u>
January 1, 2024	<u>\$ 5,132</u>	<u>26,052</u>	<u>126,756</u>	<u>9,509</u>	<u>-</u>	<u>167,449</u>
September 30, 2024	<u>\$ 5,132</u>	<u>22,904</u>	<u>129,497</u>	<u>9,207</u>	<u>-</u>	<u>166,740</u>

(i) As of September 30, 2025, December 31 and September 30, 2024, the property, plant and equipment of The Group had been pledged as collateral for short-term borrowings and financing amount, please refer to note 8.

(ii) Advance payment for land

- 1) In 2023, in response to the group's strategic development, the subsidiary in Thailand, Cmi (Thailand) Co., Ltd. purchased a piece of land located at 304 Industrial Park 7 (304 Industrial Park Land) in Prachin, Thailand, for the construction of a factory, with a total transaction amount of THB \$141,887 thousand. As of December 31 and September 30, 2024, the land payment of THB \$99,321 thousand (NTD \$95,576 thousand), and THB \$99,321 (NTD \$98,010 thousand), respectively, accounted for as other non-current assets. In September 2025, the Group completed the payment of its remaining consideration amounting to THB \$42,566 thousand, which had been reclassified from "Prepaid Land" to the "Land" account, with the registration of the deed transfer having been completed as of the reporting date.

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

- 2) The subsidiary of the consolidated company in Thailand, Cmi (Thailand) Co., Ltd. (Cmi Thailand) purchased real estate from Be More Estate (2021) Company Limited (Be More) during the year 2024 for use as employee dormitories. The total transaction amount was THB \$24,500 thousand. As of September 30, 2025 and December 31, 2024, advance payments of THB \$22,050 thousand (NTD \$20,873 thousand and \$21,219 thousand) had been made and recorded as other non-current assets. As of September 30, 2025, CMI Thailand was unable to obtain local real estate ownership due to local legal restrictions. However, according to the real estate purchase agreement signed between CMI Thailand and Be More, if CMI Thailand is unable to obtain local real estate ownership due to Thai legal restrictions, the purchase transaction will be converted into a thirty-year lease agreement, and CMI Thailand will not need to pay additional rent.

(g) Right-of-use assets

	<u>Land</u>	<u>Buildings</u>	<u>Transportation equipment</u>	<u>Total</u>
Carrying amounts:				
January 1, 2025	\$ <u>15,594</u>	<u>982</u>	<u>1,216</u>	<u>17,792</u>
September 30, 2025	\$ <u>14,429</u>	<u>3,153</u>	<u>607</u>	<u>18,189</u>
January 1, 2024	\$ <u>15,665</u>	<u>2,665</u>	<u>2,619</u>	<u>20,949</u>
September 30, 2024	\$ <u>15,906</u>	<u>1,402</u>	<u>1,567</u>	<u>18,875</u>

- (i) There were no significant additions, disposal, or recognition and reversal of impairment losses of right-of-use assets which The Group leases many assets including land and vehicles for the nine months ended September 30, 2025 and 2024, please refer to note 6(f) to the 2024 annual consolidated financial statements for other related information.
- (ii) As of September 30, 2025, December 31 and September 30, 2024, the right-of-use assets of The Group had been pledged as collateral for short-term borrowings and financing amount, please refer to note 8.

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

(h) Investment property

Investment properties include self-owned assets held by the Group, 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.

	Owned property		Total
	Land	Building and construction	
Carrying amounts:			
January 1, 2025	\$ 29,095	21,328	50,423
September 30, 2025	\$ 29,095	20,709	49,804
January 1, 2024	\$ 29,095	22,154	51,249
September 30, 2024	\$ 29,095	21,535	50,630
Fair value:			
September 30, 2025			\$ 73,080
September 30, 2024			\$ 76,230

- (i) There were no significant additions, disposal, or recognition and reversal of impairment losses of investment property for the nine months ended September 30, 2025 and 2024, please refer to note 12 for the depreciation amount in this period. Please refer to note 6(g) to the 2024 annual consolidated financial statements for other related information.
- (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 September 30, 2025, December 31 and September 30, 2024, investment property of The Group had been pledged as collateral for short-term borrowings and financing amount, please refer to note 8.

(i) Short-term borrowings

The short-term borrowings were summarized as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Unsecured bank loans	\$ 180,000	265,827	316,182
Secured bank loans	106,786	111,961	158,070
Total	\$ 286,786	377,788	474,252
Unused short-term credit lines	\$ 498,121	611,449	494,907
Range of interest rates	1.89%~2.90%	1.83%~3.18%	1.83%~3.18%

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

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

(j) Long-term borrowings

The long-term borrowings were summarized as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Unsecured bank loans	\$ 226,695	133,125	135,000
Less: current portion	(31,860)	(22,500)	(18,750)
Total	<u>194,835</u>	<u>110,625</u>	<u>116,250</u>
Unused long-term credit lines	\$ <u>466,136</u>	<u>-</u>	<u>-</u>
Range of interest rates	<u>1.71%~4.62%</u>	<u>1.708%</u>	<u>1.697%</u>

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

(k) Bond payable

	September 30, 2025	December 31, 2024	September 30, 2024
Total convertible corporate bonds issued	\$ 600,000	600,000	-
Less: Unamortized discounted corporate bonds payable	(30,500)	(41,097)	-
Corporate bonds issued balance at year-end	<u>\$ 569,500</u>	<u>558,903</u>	<u>-</u>
Embedded derivative-call and put options, (included in financial liabilities at fair value through profit or loss)	<u>\$ 2,100</u>	<u>3,720</u>	<u>-</u>
Equity component-conversion options, (included in capital surplus-stock options)	<u>\$ 77,568</u>	<u>77,568</u>	<u>-</u>

**For the nine months ended
September 30**

	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)	\$ <u>1,620</u>	<u>-</u>
Interest expense	<u>\$ 10,597</u>	<u>-</u>

- (i) On November 1, 2024, the Company has issued the first series of unsecured convertible corporate bonds in Taiwan, with an aggregate principal amount of \$641,719 thousand. After deducting issuance costs of \$6,136 thousand, the net proceeds of \$635,583 thousand have been fully received. The main issuance terms please refer to note 6(k) to the 2024 annual consolidated financial statements for related information.
- (ii) For the appraised gains and losses recognized for the call and put opinion, please refer to note 6(t).

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

(l) Lease liabilities

The carrying values of the lease liabilities were as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Current	\$ <u>2,328</u>	<u>1,809</u>	<u>2,378</u>
Non-current	\$ <u>1,447</u>	<u>413</u>	<u>618</u>

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

The amounts recognized in profit or loss were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Interest on lease liabilities	\$ <u>12</u>	<u>19</u>	<u>30</u>	<u>73</u>
Expenses relating to short-term leases	\$ <u>86</u>	<u>94</u>	<u>258</u>	<u>281</u>
Expenses relating to leases of low-value assets, excluding short-term leases of low-value assets	\$ <u>25</u>	<u>24</u>	<u>80</u>	<u>68</u>

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

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Total cash outflow for leases	\$ <u>752</u>	<u>910</u>	<u>2,254</u>	<u>2,730</u>

(i) Houses and buildings leases

The Group leases buildings for its office space. The leases of office space typically run for a period of two 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 Group 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.

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

(iii) Other leases

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

(m) Employee benefits

(i) Defined benefit plans

Management believes that there was no material volatility of the market, no material reimbursement and settlement or other material one time events since prior fiscal year. As a result, the pension cost in the accompanying interim period was measured and disclosed according to the actuarial report as of the periods from January 1 to September 30, 2025 and 2024.

Since the balances of the labor pension reserve accounts for the nine months ended January 1 to September 30, 2025 and 2024 were sufficient to cover the retirement payments for employees subject to the Labor Standards Act, the New Taipei City Government approved the suspension of contributions to the labor pension reserve fund.

(ii) Defined contribution plans

The Group's expenses under the pension plan cost to the Bureau of Labor Insurance were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Operating cost	\$ 6,580	6,004	18,432	17,539
Operating expenses	2,603	2,918	8,330	8,043
	<u>\$ 9,183</u>	<u>8,922</u>	<u>26,762</u>	<u>25,582</u>

(n) Income taxes

(i) The components of income tax were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Current tax expense	\$ 6,843	14,513	48,841	88,274
Deferred tax income	3,780	(4,635)	(23,430)	(16,734)
Income tax expense	<u>\$ 10,623</u>	<u>9,878</u>	<u>25,411</u>	<u>71,540</u>

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

- (ii) The components of income tax recognized in other comprehensive income were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Exchange differences on translation of foreign financial statements	<u>\$ 11,783</u>	<u>11,026</u>	<u>(6,309)</u>	<u>14,113</u>

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

- (o) Capital and other equity

Except for the following disclosure, there was no significant change in capital and other equity for the periods from January 1 to September 30, 2025 and 2024. For the related information, please refer to note 6(p) to the consolidated financial statements for the year ended December 31, 2024.

- (i) Capital surplus

The balances of capital surplus were as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Premium on issuance of capital stock	\$ 406,206	406,206	406,206
Conversion of convertible bonds	77,568	77,568	-
Employee share options	4,162	4,162	4,162
	<u>\$ 487,936</u>	<u>487,936</u>	<u>410,368</u>

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 capital surplus in excess of par value should not exceed 10% of the total common stock outstanding.

- (ii) Retained earnings

The Company's Article of Incorporation stipulate that Company's net earnings should first be used to offset the prior years' deficits (including undistributed earnings 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.

(Continued)

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

1) Earnings distribution

Earnings distribution for 2024 and 2023 was 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	<u>132,345</u>	2.00	<u>132,345</u>

(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 nine months ended September 30, 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 September 30, 2025, a total of 444 thousand shares were not yet to be cancelled.

In accordance with the requirements of Securities and Exchange Act, treasury shares held by the Company should not be pledged, and should not hold any shareholder rights before their transfer.

(p) Earnings per share

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Basic earnings per share:				
Profit attributable to common stockholders of the Company	\$ <u>32,384</u>	<u>29,002</u>	<u>61,114</u>	<u>157,596</u>
Weighted average number of ordinary shares (in thousands of shares)	<u>65,969</u>	<u>66,172</u>	<u>65,969</u>	<u>66,172</u>
Basic earnings per share (in NT Dollars)	\$ <u>0.49</u>	<u>0.44</u>	<u>0.92</u>	<u>2.38</u>
Diluted earnings per share				
Profit attributable to common stockholders of the Company (basic)	\$ 32,384	29,002	61,114	157,596
Interest expense and other gain or loss on convertible bonds, net of tax	<u>3,276</u>	<u>-</u>	<u>7,182</u>	<u>-</u>
Profit attributable to common stockholders of the Company (diluted)	\$ <u>35,660</u>	<u>29,002</u>	<u>68,296</u>	<u>157,596</u>

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COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Weighted average number of ordinary shares (basic)	65,969	66,172	65,969	66,172
Profit attributable to common stockholders of the Company (diluted)				
Effect of employee share bonus (thousand shares)	37	27	62	130
Effect of conversion of convertible bonds	<u>12,295</u>	<u>-</u>	<u>12,295</u>	<u>-</u>
Weighted average number of ordinary shares (diluted) (in thousands of shares)	<u>78,301</u>	<u>66,199</u>	<u>78,326</u>	<u>66,302</u>
Diluted earnings per share (in NT dollars)	<u>\$ 0.45</u>	<u>0.44</u>	<u>0.87</u>	<u>2.38</u>

(q) Revenue from contracts with customers

(i) Disaggregation of revenue

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Primary geographical markets:				
Taiwan	\$ 267,877	285,005	844,397	779,632
China	197,392	239,010	621,721	692,814
Other	<u>144,582</u>	<u>117,112</u>	<u>391,837</u>	<u>339,064</u>
	<u>\$ 609,851</u>	<u>641,127</u>	<u>1,857,955</u>	<u>1,811,510</u>
Major products/services lines:				
FPC	\$ 547,287	575,276	1,676,075	1,621,544
Wire harness	<u>62,564</u>	<u>65,851</u>	<u>181,880</u>	<u>189,966</u>
	<u>\$ 609,851</u>	<u>641,127</u>	<u>1,857,955</u>	<u>1,811,510</u>

(Continued)

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

(ii) Contract balances

	September 30, 2025	December 31, 2024	September 30, 2024
Notes and accounts receivable	\$ 967,785	1,010,242	978,561
Less: Loss allowance	-	-	-
Total	<u>\$ 967,785</u>	<u>1,010,242</u>	<u>978,561</u>
Contract Liabilities	<u>\$ 467</u>	<u>12,923</u>	<u>3,170</u>

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

(r) Remuneration to employees, 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 of 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 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% 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 distributed with cash only.

For the three months and the nine months ended September 30, 2025 and 2024, the Company estimated its employee remuneration amounting to \$1,274 thousand, \$1,143 thousand, \$2,414 thousand and \$6,637 thousand, respectively; as well as its remuneration to directors amounting to \$425 thousand, \$381 thousand, \$805 thousand and \$2,212 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, 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. If there are any subsequent adjustments to the actual remuneration amounts after the annual shareholders' meeting, the adjustments will be regarded as changes in accounting estimates and will be reflected in profit or loss in the following year.

For the years ended December 31, 2024 and 2023, the Company accrued and recognized its employee remuneration amounting to \$10,967 thousand and \$9,581 thousand, respectively; as well as its remuneration to directors amounting to \$3,656 thousand and \$3,194 thousand, respectively, the amount of remuneration to employees, directors resolved by the Board of Directors as stated above does not differ from the amount estimated in the personal financial statements. The related information can be accessed from the Market Observation Post System website.

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

(s) Non-operating income and expenses

(i) Other income

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Rent income	\$ 832	1,541	2,542	2,201
Mold income	1,620	1,109	3,277	1,862
Other income	2,207	381	4,327	2,166
	<u>\$ 4,659</u>	<u>3,031</u>	<u>10,146</u>	<u>6,229</u>

(ii) Other gains and losses

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Foreign exchange (losses) gains	\$ 16,650	(32,337)	(67,469)	23,546
Gains (losses) on disposals of property, plant and equipment	(25)	1	277	142
Gains (losses) on financial liabilities at fair value through profit or loss	(540)	-	1,620	-
Others	(697)	(983)	(1,004)	(1,082)
	<u>\$ 15,388</u>	<u>(33,319)</u>	<u>(66,576)</u>	<u>22,606</u>

(iii) Finance costs

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Interest expense	\$ 3,230	3,088	9,078	8,342
Interest of lease liabilities	12	19	30	73
Interest of convertible bonds payable	3,555	-	10,597	-
	<u>\$ 6,797</u>	<u>3,107</u>	<u>19,705</u>	<u>8,415</u>

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

(t) Financial instruments

Except for the contention mentioned below, there was no significant change in the fair value of The Group's financial instruments and degree of exposure to credit risk, liquidity risk and market risk arising from financial instruments. For related information, please refer to note 6(u) to the consolidated financial statements for the year ended December 31, 2024.

(i) Credit risk

1) Exposure to credit risk

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

2) Concentration of credit risk

As of September 30, 2025, December 31 and September 30, 2024, the customer contributing 10% or higher of operating revenues. It accounts for 44%, 51% and 48% of the total notes and accounts receivable on September 30, 2025, December 31 and September 30, 2024, respectively. In order to reduce risks, the Group 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.

	<u>Carrying amount</u>	<u>Contractual cash flow</u>	<u>Within 6 months</u>	<u>6~12 months</u>	<u>1~2 years</u>	<u>2~5 years</u>	<u>Over 5 years</u>
September 30, 2025							
Non-derivative financial liabilities							
Short-term borrowings	\$ 286,786	288,792	288,792	-	-	-	-
Accounts payable	560,249	560,249	560,249	-	-	-	-
Other payables (including related parties)	272,702	272,702	272,702	-	-	-	-
Lease liabilities	3,775	3,825	1,495	874	1,456	-	-
Long-term borrowings (including those due within one year)	226,695	244,027	14,096	22,456	44,229	127,474	35,772
Bonds payable	569,500	600,000	-	-	-	600,000	-
	<u>\$ 1,919,707</u>	<u>1,969,595</u>	<u>1,137,334</u>	<u>23,330</u>	<u>45,685</u>	<u>727,474</u>	<u>35,772</u>
December 31, 2024							
Non-derivative financial liabilities							
Short-term borrowing	\$ 377,788	379,774	343,690	36,084	-	-	-
Accounts payable	586,009	586,009	586,009	-	-	-	-
Other payables (including related parties)	302,682	302,682	302,682	-	-	-	-
Lease liabilities	2,222	2,238	1,268	556	207	207	-
Long-term borrowings (including those due within one year)	133,125	141,824	12,344	12,254	24,213	70,337	22,676
Bonds payable	558,903	600,000	-	-	-	600,000	-
	<u>\$ 1,960,729</u>	<u>2,012,527</u>	<u>1,245,993</u>	<u>48,894</u>	<u>24,420</u>	<u>670,544</u>	<u>22,676</u>

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

	<u>Carrying amount</u>	<u>Contractual cash flow</u>	<u>Within 6 months</u>	<u>6~12 months</u>	<u>1~2 years</u>	<u>2~5 years</u>	<u>Over 5 years</u>
September 30, 2024							
Non-derivative financial liabilities							
Short-term borrowings	\$ 474,252	478,373	441,670	36,703	-	-	-
Accounts payable	556,382	556,382	556,382	-	-	-	-
Other payables (including related parties)	292,921	292,921	292,921	-	-	-	-
Lease liabilities	2,996	3,022	1,418	983	621	-	-
Long-term borrowings (including those due within one year)	<u>135,000</u>	<u>142,161</u>	<u>8,616</u>	<u>12,279</u>	<u>24,266</u>	<u>70,509</u>	<u>26,491</u>
	<u>\$ 1,461,551</u>	<u>1,472,859</u>	<u>1,301,007</u>	<u>49,965</u>	<u>24,887</u>	<u>70,509</u>	<u>26,491</u>

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

(iii) Currency risk

1) Exposure to foreign currency risk

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

September 30, 2025						December 31, 2024			September 30, 2024					
	Foreign currency	Exchange rate		NTD		Foreign currency	Exchange rate		NTD		Foreign currency	Exchange rate		NTD
<u>Financial assets</u>														
<u>Monetary item</u>														
USD	\$	24,211	USD/NTD=	30.4450	737,104	38,498	USD/NTD=	32.7850	1,262,157	42,984	USD/NTD=	31.6500	1,360,444	
USD		27,299	USD/CNY=	7.1283	831,118	30,950	USD/CNY=	7.3213	1,014,696	28,676	USD/CNY=	6.9976	907,595	
CNY		12,632	CNY/NTD=	4.2710	53,951	960	CNY/NTD=	4.4780	4,299	887	CNY/NTD=	4.5230	4,012	
USD		11,525	USD/THB=	32.1625	350,879	3,078	USD/THB=	34.0694	100,912	-	USD/THB=	-	-	
<u>Financial liabilities</u>														
<u>Monetary items</u>														
USD		15,652	USD/NTD=	30.4450	476,525	14,096	USD/NTD=	32.7850	462,137	14,482	USD/NTD=	31.6500	458,355	
USD		3,953	USD/CNY=	7.1283	120,349	5,332	USD/CNY=	7.3213	174,810	5,088	USD/CNY=	6.9976	161,035	

2) Sensitivity analysis

The Group's exposure to foreign currency risk arises from the translation of the foreign currency exchange gains and losses on cash and cash equivalents, trade receivable, and trade payable and other payables that are denominated in foreign currency. A strengthening or weakening of 1% of the NTD against the USD and CNY as at September 30, 2025 and 2024 would have increased or decreased the profit before tax by \$13,762 thousand and \$16,527 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.

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

3) Foreign exchange gain and loss on monetary items

Since The Group has many kinds of functional currency, the information on foreign exchange gain (loss) on monetary items is disclosed by total amount. For the nine months ended September 30, 2025 and 2024, foreign exchange gain (loss) (including realized and unrealized portions) amounted to \$(67,469) thousand and \$23,546 thousand, respectively.

4) Fair value of financial instruments

(1) Financial instruments and fair value information

The Group'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:

		September 30, 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	\$ <u>18,369</u>	<u>-</u>	<u>-</u>	<u>18,369</u>	<u>18,369</u>
Financial liabilities at fair value through profit or loss					
Embedded derivatives of convertible bonds	\$ <u>2,100</u>	<u>-</u>	<u>2,100</u>	<u>-</u>	<u>2,100</u>
		December 31, 2024			
		Fair value			
	Book value	Level 1	Level 2	Level 3	Total
Financial assets at fair value through other comprehensive income					
Unlisted common shares-Overseas	\$ <u>3,720</u>	<u>-</u>	<u>3,720</u>	<u>-</u>	<u>3,720</u>

(2) 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.

(u) Financial risk management

There were no significant changes in The Group's financial risk management and policies as disclosed in note 6(v) to the consolidated financial statements for the year ended December 31, 2024.

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

(v) Capital management

Management believes that the objectives, policies and processes of capital management of The Group has been applied consistently with those described in the consolidated financial statements for the year ended December 31, 2024. Also, management believes that there were no significant changes in The Group's capital management information as disclosed for the year ended December 31, 2024. Please refer to note 6(w) to the consolidated financial statements for the year ended December 31, 2024 for further details.

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

The Group's financing activities which did not affect the current cash flow for the nine months ended September 30, 2025 and 2024 were as follows:

	January 1, 2025	Cash flows	Non-cash changes			September 30, 2025
			Issued lease	Other	Foreign exchange movement	
Short-term borrowings	\$ 377,788	(84,544)	-	-	(6,458)	286,786
Long-term borrowings	133,125	93,570	-	-	-	226,695
Lease liabilities	2,222	(1,886)	3,439	-	-	3,775
Bonds payable	558,903	-	-	10,597	-	569,500
Total liabilities from financing activities	<u>\$ 1,072,038</u>	<u>7,140</u>	<u>3,439</u>	<u>10,597</u>	<u>(6,458)</u>	<u>1,086,756</u>

	January 1, 2024	Cash flows	Non-cash changes		September 30, 2024
			Foreign exchange movement		
Short-term borrowings	\$ 392,769	75,000	6,483		474,252
Long-term borrowings	50,000	85,000	-		135,000
Lease liabilities	5,304	(2,308)	-		2,996
Total liabilities from financing activities	<u>\$ 448,073</u>	<u>157,692</u>	<u>6,483</u>		<u>612,248</u>

(7) Related-party transactions:

(a) Name and relationships with related parties:

Names of related-party	Relationships with the Group
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

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

(b) Other related-party transactions

(i) Guarantee

A key management personnel provided a joint guarantee for the borrowings of The Group from certain financial institutions.

(ii) Other

For the nine months ended September 30, 2025 and 2024, The Group purchased gift boxes from related companies of \$1,843 thousand and \$1,587 thousand, respectively, As of September 30, 2025, December 31 and September 30, 2024, accounted for as other payables to related parties amounting to \$3 thousand, \$2 thousand and \$2 thousand, respectively.

(c) Key management personnel compensation

Key management personnel compensation comprised:

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Short-term employee benefits	\$ 6,746	6,360	13,096	12,288
Post-employment benefits	128	128	386	386
	<u>\$ 6,874</u>	<u>6,488</u>	<u>13,482</u>	<u>12,674</u>

(8) Pledged assets:

The carrying values of pledged assets were as follows:

Pledged assets	Object	September 30, 2025	December 31, 2024	September 30, 2024
Investment property	Short-term loans and credit guarantees	<u>\$ 49,804</u>	<u>50,423</u>	<u>50,630</u>
Right-of-use assets	Short-term loans and credit guarantees	<u>\$ 14,429</u>	<u>15,594</u>	<u>15,906</u>
Property, plant and equipment				
Buildings	Short-term loans and credit guarantees	<u>\$ 20,865</u>	<u>21,876</u>	<u>22,382</u>

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

(9) Commitments and contingencies:

(a) Material unrecognized contractual commitments :

	September 30, 2025	December 31, 2024	September 30, 2024
Acquisition of property, plant and equipment	\$ <u>210,612</u>	<u>475,622</u>	<u>57,417</u>

(b) Customs guarantee provided by the financial institution for imported goods by The Group:

	September 30, 2025	December 31, 2024	September 30, 2024
	\$ <u>1,000</u>	<u>1,000</u>	<u>1,000</u>

(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 function	For the three months ended September 30					
		2025			2024		
		Cost of Sale	Operating Expense	Total	Cost of Sale	Operating Expense	Total
Employee benefits							
Salary		43,545	35,028	78,573	45,640	32,227	77,867
Labor and health insurance		6,877	3,720	10,597	6,138	4,470	10,608
Pension		6,580	2,603	9,183	6,004	2,918	8,922
Remuneration of directors		-	1,989	1,989	-	1,918	1,918
Others		4,286	2,178	6,464	4,325	2,450	6,775
Depreciation		4,388	2,474	6,862	7,216	2,728	9,944
Amortization		-	1,235	1,235	-	594	594

(Continued)

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

By item	By function	For the nine months ended September 30					
		2025			2024		
		Cost of Sale	Operating Expense	Total	Cost of Sale	Operating Expense	Total
Employee benefits							
Salary		132,996	102,698	235,694	136,262	102,718	238,980
Labor and health insurance		19,214	11,565	30,779	18,342	11,881	30,223
Pension		18,432	8,330	26,762	17,539	8,043	25,582
Remuneration of directors		-	5,224	5,224	-	6,540	6,540
Others		12,020	6,638	18,658	11,557	6,863	18,420
Depreciation		13,845	6,590	20,435	25,525	9,081	34,606
Amortization		-	2,837	2,837	-	1,709	1,709

(b) Seasonality of operations: The Group were not affected by seasonality or cyclicity factors.

(13) Other disclosures:

(a) Information on significant transactions:

The following is the information on significant transactions required by the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” for the Group for the nine months ended September 30, 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 parent company	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 (Note 2)										
0	Complex Micro Interconnection Co., Ltd.	Cmi (Thailand) Co., Ltd.	2	177,098	33,205	30,445	-	-	1.72 %	531,293	Y	N	N

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.
- (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.

(Continued)

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

- (iii) Securities held as of September 30, 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				
				Shares/Units (thousands)	Carrying value	Carrying value	Fair value	Note
The Company	Unlisted common shares investments-Flex Circuit Solutions LLC.	-	Non-current financial assets at fair value through other comprehensive income	353	18,369	15	18,369	

- (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	991,713	53.38 %	90 days	-	No significant difference	432,795	44.72%	1

Note 1 : The amount was eliminated in the consolidated financial statements.

- (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	Note
					Amount	Action taken			
Kunshan Complex Micro Interconnection Co., Ltd.	The Company	Parents & Subsidiary	432,795	3.01	-		226,160	-	1

Note 1: The amount was eliminated in the consolidated financial statements.

- (vi) Business relationships and significant intercompany transactions:

No.	Name of company (Note 1)	Name of counter-party	Nature of relationship (Note 2)	Intercompany transactions			
				Account name	Amount	Trading terms	Percentage of the consolidated net revenue or total assets
0	The Company	Kunshan Complex Micro Interconnection Co., Ltd.	1	Other receivables-Related Parties	56,652	120 days	1.52%
1	Kunshan Complex Micro Interconnection Co., Ltd.	The Company	2	Accounts receivables-Related Parties	432,795	90 days	11.60%

(Continued)

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

No.	Name of company (Note 1)	Name of counter-party	Nature of relationship (Note 2)	Intercompany transactions			
				Account name	Amount	Trading terms	Percentage of the consolidated net revenue or total assets
1	Kunshan Complex Micro Interconnection Co., Ltd.	The Company	2	Sales	991,713	90 days	53.38%
2	Yuanyuh Electronics (Kunshan) Co., Ltd.	The Company	2	Accounts receivables- Related Parties	11,008	90 days	0.30%
2	Yuanyuh Electronics (Kunshan) Co., Ltd.	The Company	2	Sales	21,055	90 days	1.13%

Note 1 : The number is filled out as follows:

- (a) 0 represents The Company
- (b) 1 and thereafter represent subsidiaries

Note 2: The relationships between guarantor and guarantee are as follows:

- (a) 1 represents parent to subsidiary
- (b) 2 represents subsidiary to parent
- (c) 3 represents subsidiary to subsidiary

Note 3: Disclose only operating revenue and accounts receivable, related purchase, expense, and prepayment are neglected.

(b) Information on investees:

The following is the information on investees for the nine months ended September 30, 2025(excluding information on investees in Mainland China):

(In Thousands of New Taiwan Dollars and shares)

Name of investee	Name of investor	Location	Main businesses and products	Original investment amount		Balance as of September 30, 2025			Net income (losses) of investee	profits/losses of investee	Note
				September 30, 2025	December 31, 2024	Shares (thousands)	Percentage of ownership	Carrying value			
The Company	CMI	Cayman Islands	Investment	500,024	500,024	15,000	100 %	529,085	38,415	41,054	2
The Company	Der Yu	Taiwan	Business of wire harness	182,903	182,903	16,000	100 %	128,629	5,816	6,137	1、2
The Company	CMI Thailand	Thailand	Business of FPC	1,061,754	520,036	11,410	99.65 %	1,067,464	(10,949)	(10,896)	
Der Yu	GVE	Samoa	Investment	129,029	129,029	3,560	100 %	119,802	4,468	4,468	
GVE	VLI	Hong Kong	Investment	129,029	129,029	3,560	100 %	111,798	4,470	4,470	

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.

Note 3: The amount was eliminated in the consolidated financial statements.

(Continued)

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

(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 and United State Dollars)

Name of investee	Main businesses and products	Total amount of paid-in capital	Method of investment (Note 1)	Accumulated outflow of investment from Taiwan as of January 1, 2025	Investment flows		Accumulated outflow of investment from Taiwan as of September 30, 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 (Note 2)
					Outflow	Inflow							
Kunshan Complex Micro Interconnection Co., Ltd.	IPC	500,024 (USD 15,000)	(2)	500,024 (USD 15,000)	-	-	500,024 (USD 15,000)	38,331	100%	38,331	514,279	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)	4,596	100%	4,596	109,826	37,149	-

Note 1: Investments are made through one of three ways:

- (1) Direct investment from Mainland China.
- (2) Indirect investment from third-party country.
- (3) Others.

Note 2: The amount was eliminated in the consolidated financial statements.

(ii) Limitation on investment in Mainland China:

Company Name	Accumulated Investment in Mainland China as of September 30, 2025 (Note 1 and 2)	Investment Amounts Authorized by Investment Commission, MOEA (Note 1)	Upper Limit on Investment
The Company	500,024 (USD15,000)	500,024 (USD15,000)	1,062,586
Der Yu Electronics Co., Ltd.	129,029 (USD4,104)	129,029 (USD4,104)	109,825

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 USD 1,680. 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:

For the nine months ended September 30, 2025, 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".

(Continued)

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

(14) Segment information:

(a) General information

The Group has two reportable segments: segment PCB and segment wire harness, mainly engaged in the manufacturing and sales of flexible circuit boards and wire rods.

Information about reportable segments and their measurement and reconciliations were as follows:

For the three months ended September 30, 2025				
	Segment PCB	Segment wire harness	Reconciliation and elimination	Total
Revenues:				
Revenue from external customers	\$ 547,287	62,564	-	609,851
Intersegment revenues	322,473	8,526	(330,999)	-
Total revenue	\$ 869,760	71,090	(330,999)	609,851
Reportable segment profit or loss	\$ 26,506	1,675	510	28,691

For the three months ended September 30, 2024				
	Segment PCB	Segment wire harness	Reconciliation and elimination	Total
Revenues:				
Revenue from external customers	\$ 575,276	65,851	-	641,127
Intersegment revenues	317,072	4,972	(322,044)	-
Total revenue	\$ 892,348	70,823	(322,044)	641,127
Reportable segment profit or loss	\$ 69,021	(2,030)	510	67,501

For the nine months ended September 30, 2025				
	Segment PCB	Segment wire harness	Reconciliation and elimination	Total
Revenues:				
Revenue from external customers	\$ 1,676,075	181,880	-	1,857,955
Intersegment revenues	994,397	20,872	(1,015,269)	-
Total revenue	\$ 2,670,472	202,752	(1,015,269)	1,857,955
Reportable segment profit or loss	\$ 144,903	3,291	1,530	149,724

For the nine months ended September 30, 2024				
	Segment PCB	Segment wire harness	Reconciliation and elimination	Total
Revenues:				
Revenue from external customers	\$ 1,621,544	189,966	-	1,811,510
Intersegment revenues	988,127	13,287	(1,001,414)	-
Total revenue	\$ 2,609,671	203,253	(1,001,414)	1,811,510
Reportable segment profit or loss	\$ 194,149	(1,950)	1,530	193,729