Stock Code:6835

COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES

Consolidated Financial Statements

With Independent Auditors' Review Report
For the Three Months Ended March 31, 2026 and 2025

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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 March 31, 2026 and 2025, and the related consolidated statements of comprehensive income, changes in equity and cash flows for the three months ended March 31, 2026 and 2025, 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 March 31, 2026 and 2025, and of its consolidated financial performance and its consolidated cash flows for the three months ended March 31, 2026 and 2025 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 Hsu, Ming-Fang.

KPMG
Taipei, Taiwan (Republic of China)
May 12, 2026

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

March 31, 2026, December 31 and March 31, 2025

(Expressed in Thousands of New Taiwan Dollars)

		March 31, 2026		December 31, 2025		March 31, 2025	
	Assets	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current assets:						
1100	Cash and cash equivalents (note 6(a))	$ 1,673,010	40	1,707,834	42	2,122,221	52
1150	Notes receivable, net (notes 6(d) and (q))	-	-	214	-	15	-
1170	Accounts receivable, net (notes 6(d) and (q))	889,632	22	867,865	21	945,610	23
1200	Other receivables, net (note 6(d))	66,920	2	62,150	2	53,850	1
130X	Inventories (note 6(e))	388,347	9	345,206	8	386,864	10
1410	Prepayments	66,622	2	80,358	2	32,108	1
1470	Other current assets	4,153	-	3,326	-	2,795	-
1476	Other current financial assets	2,904	-	2,975	-	-	-
		3,091,588	75	3,069,928	75	3,543,463	87
	Non-current assets:						
1517	Non-current financial assets at fair value through other comprehensive income (note 6(c))	19,197	-	18,858	1	-	-
1600	Property, plant and equipment (note 6(f) and 8)	853,501	21	862,419	21	277,912	7
1755	Right-of-use assets (note 6(g) and 8)	42,881	1	18,154	-	17,337	-
1760	Investment property, net (note 6(h) and 8)	49,391	1	49,598	1	50,217	1
1780	Intangible assets	13,385	-	14,286	-	6,948	-
1840	Deferred tax assets (note 6(n))	2,523	-	1,988	-	3,236	-
1915	Prepayments for business facilities	67,730	2	51,128	1	22,362	1
1995	Other non-current assets, others (note 6(f))	3,145	-	27,145	1	140,151	4
		1,051,753	25	1,043,576	25	518,163	13
	Total assets	**$ 4,143,341**	**100**	**4,113,504**	**100**	**4,061,626**	**100**

		March 31, 2026		December 31, 2025		March 31, 2025	
	Liabilities and equity	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current liabilities:						
2100	Short-term borrowings (note 6(i), 7 and 8)	$ 202,779	5	252,362	6	380,887	9
2120	Current financial liabilities at fair value through profit or loss (note 6(b))	1,980	-	1,980	-	1,860	-
2130	Current contract liabilities (note 6(q))	1,658	-	-	-	1,500	-
2170	Accounts payable	636,399	16	552,246	14	587,644	15
2216	Dividends payable	66,172	2	-	-	132,345	3
2200	Other payables	290,515	7	297,026	7	289,680	7
2230	Current tax liabilities	6,906	-	278	-	68,883	2
2280	Current lease liabilities (note 6(l))	2,338	-	2,130	-	1,388	-
2300	Other current liabilities	12,813	-	7,867	-	3,799	-
2322	Long-term borrowings, current portion (note 6(j) and 7)	91,833	2	74,865	2	22,961	1
	Current liabilities	1,313,393	32	1,188,754	29	1,490,947	37
	Non-Current liabilities:						
2530	Bonds payable (note 6(k))	576,675	14	573,076	14	562,413	14
2540	Long-term borrowings (note 6(j) and 7)	444,718	11	467,190	11	137,744	3
2570	Deferred tax liabilities (note 6(n))	18,812	-	26,308	1	23,758	1
2580	Non-current lease liabilities (note 6(l))	1,345	-	1,015	-	207	-
2670	Other non-current liabilities, others (note 6(m))	798	-	798	-	798	-
	Non-Current liabilities	1,042,348	25	1,068,387	26	724,920	18
	Total liabilities	2,355,741	57	2,257,141	55	2,215,867	55
	Equity attributable to owners of parent (note 6(o)):						
3110	Ordinary share	661,723	16	661,723	16	661,723	16
3200	Capital surplus	487,936	12	487,936	12	487,936	12
3310	Legal reserve	212,096	5	212,096	5	185,229	5
3320	Special reserve	13,683	-	13,683	-	63,689	2
3350	Unappropriated retained earnings	398,880	9	461,547	11	433,381	10
3400	Other equity	27,803	1	33,829	1	9,887	-
3500	Treasury shares	(18,444)	-	(18,444)	-	-	-
	Total equity attributable to owners of parent:	1,783,677	43	1,852,370	45	1,841,845	45
36XX	Non-controlling interests	3,923	-	3,993	-	3,914	-
	Total equity	1,787,600	43	1,856,363	45	1,845,759	45
	Total liabilities and equity	**$ 4,143,341**	**100**	**4,113,504**	**100**	**4,061,626**	**100**

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 ended March 31, 2026 and 2025

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

		For the three months ended March 31			
		2026		2025	
		Amount	%	Amount	%
4000	**Operating revenues (note 6(q) and 14)**	$ 576,643	100	599,236	100
5000	**Operating costs (notes 6(e) and (m))**	481,041	83	448,935	75
5900	**Gross profit from operations**	95,602	17	150,301	25
6000	**Operating expenses (notes 6(m)(r) and 7):**				
6100	Selling expenses	32,240	6	32,803	5
6200	Administrative expenses	38,962	7	34,751	6
6300	Research and development expenses	19,893	3	22,199	4
6450	Expected credit loss (note 6(d))	-	-	1,240	-
	Total operating expenses	91,095	16	90,993	15
	Net operating income	4,507	1	59,308	10
	Non-operating income and expenses (notes 6(l)(s)):				
7100	Interest income	2,280	-	4,926	1
7010	Other income	2,681	-	2,605	-
7020	Other gains and losses, net	4,982	1	15,748	3
7050	Finance costs, net	(7,659)	(1)	(6,178)	(1)
7000	**Total non-operating income and expenses**	2,284	-	17,101	3
7900	**Profit before income tax**	6,791	1	76,409	13
7950	**Less: income tax expenses (note 6(n))**	3,261	-	17,605	3
8200	**Profit**	3,530	1	58,804	10
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	(8,550)	(1)	28,916	5
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss (note 6(n))	(2,429)	-	5,282	1
	Total items that may be reclassified subsequently to profit or loss	(6,121)	(1)	23,634	4
8300	**Other comprehensive income (loss), net**	(6,121)	(1)	23,634	4
8500	**Total comprehensive income**	**$ (2,591)**	**-**	**82,438**	**14**
	Profit attributable to:				
8610	Attributable to owners of parent	$ 3,505	1	58,806	10
8620	Attributable to non-controlling interests	25	-	(2)	-
		$ 3,530	**1**	**58,804**	**10**
	Comprehensive income attributable to:				
8710	Attributable to owners of parent	$ (2,521)	-	82,376	14
8720	Attributable to non-controlling interests	(70)	-	62	-
		$ (2,591)	**-**	**82,438**	**14**
	Earnings per share (in dollar) (note 6(p))				
9750	**Basic earnings per share (in dollar)**	**$ 0.05**		**0.89**	
9850	**Diluted earnings per share (in dollar)**	**$ 0.05**		**0.77**	

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 three months ended March 31, 2026 and 2025

(Expressed in Thousands of New Taiwan Dollars)

	Equity attributable to owners of parent									
			Retained earnings			Other equity				
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
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:										
Cash dividends of ordinary share	-	-	-	-	(132,345)	-	-	(132,345)	-	(132,345)
Profit	-	-	-	-	58,806	-	-	58,806	(2)	58,804
Other comprehensive income	-	-	-	-	-	23,570	-	23,570	64	23,634
Total comprehensive income	-	-	-	-	58,806	23,570	-	82,376	62	82,438
Balance at March 31, 2025	**$ 661,723**	**487,936**	**185,229**	**63,689**	**433,381**	**9,887**	**-**	**1,841,845**	**3,914**	**1,845,759**
Balance at January 1,2026	$ 661,723	487,936	212,096	13,683	461,547	33,829	(18,444)	1,852,370	3,993	1,856,363
Appropriation and distribution of retained earnings:										
Cash dividends of ordinary share	-	-	-	-	(66,172)	-	-	(66,172)	-	(66,172)
Profit	-	-	-	-	3,505	-	-	3,505	25	3,530
Other comprehensive income	-	-	-	-	-	(6,026)	-	(6,026)	(95)	(6,121)
Total comprehensive income	-	-	-	-	3,505	(6,026)	-	(2,521)	(70)	(2,591)
Balance at March 31, 2026	**$ 661,723**	**487,936**	**212,096**	**13,683**	**398,880**	**27,803**	**(18,444)**	**1,783,677**	**3,923**	**1,787,600**

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 three months ended March 31, 2026 and 2025

(Expressed in Thousands of New Taiwan Dollars)

	For the three months ended March 31	
	2026	2025
Cash flows from (used in) operating activities:		
Profit before tax	$ 6,791	76,409
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	7,743	7,146
Amortization expense	1,225	578
Expected credit loss	-	1,240
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-	(1,860)
Interest expense	7,659	6,178
Interest income	(2,280)	(4,926)
Gain (loss) on disposal of property, plant and equipment	(150)	843
Total adjustments to reconcile profit (loss)	14,197	9,199
Changes in operating assets and liabilities:		
Changes in operating assets:		
Notes receivable	214	(15)
Accounts receivable	(21,767)	63,376
Other receivables	(6,231)	8,969
Inventories	(43,141)	(25,490)
Prepayments	13,736	(8,497)
Other current assets	(827)	(1,925)
Other non-current assets	(645)	(489)
Total changes in operating assets	(58,661)	35,929
Changes in operating liabilities:		
Current contract liabilities	1,658	(11,423)
Accounts payable	84,153	1,635
Other payables	(6,511)	(13,000)
Other payables to related parties	-	(2)
Other current liabilities	4,946	(12,026)
Total changes in operating liabilities	84,246	(34,816)
Total changes in operating assets and liabilities	25,585	1,113
Total adjustments	39,782	10,312
Cash inflow generated from operations	46,573	86,721
Interest received	1,512	4,926
Interest paid	(4,060)	(2,668)
Income taxes paid	(27)	(12,311)
Net cash flows from operating activities	43,998	76,668
Cash flows from (used in) investing activities:		
Acquisition of property, plant and equipment	(5,090)	(113,591)
Proceeds from disposal of property, plant and equipment	150	137
Acquisition of intangible assets	(203)	(2,437)
Decrease in other financial assets	71	-
Increase in prepayments for business facilities	(20,874)	(14,238)
Net cash flows used in investing activities	(25,946)	(130,129)
Cash flows from (used in) financing activities:		
Increase in short-term loans	96,539	110,263
Decrease in short-term loans	(150,000)	(110,263)
Proceeds from long-term debt	-	33,205
Repayments of long-term debt	(6,069)	(5,625)
Payment of lease liabilities	(700)	(627)
Net cash flows from (used in) financing activities	(60,230)	26,953
Effect of exchange rate changes on cash and cash equivalents	7,354	24,505
Net (decrease) increase in cash and cash equivalents	(34,824)	(2,003)
Cash and cash equivalents at beginning of period	1,707,834	2,124,224
Cash and cash equivalents at end of period	**$ 1,673,010**	**2,122,221**

See accompanying notes to consolidated 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 and its subsidiaries (hereinafter referred to as the Group) are electronic wire, wire harness, flexible PCB and rigid-flex PCB.

The Company's shares have 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 May 12, 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 Group has initially adopted the following new amendments, which do not have a significant impact on its consolidated financial statements, from January 1, 2026:

- 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"

(b) 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:

COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES
Notes to the Consolidated 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 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”
- Amendments to IAS 21 “Translation to a Hyperinflationary Presentation Currency”

(4) Summary of material accounting policies:

The material 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, 2025. For the related information, please refer to note 4 of the consolidated financial statements for the year ended December 31, 2025.

(b) Basis of consolidation

(i) List of subsidiaries in the consolidated financial statements

			Percentage of ownership			
Name of investor	**Name of investee**	**Scope of business**	**March 31, 2026**	**December 31, 2025**	**March 31, 2025**	**Description**
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	99.66 %	99.66 %	99.41 %	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 March 31, 2026, they hold 0.34% 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) 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.

(d) 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.

(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, 2025. Please refer to note 6 to the 2025 annual consolidated financial statements.

(a) Cash and cash equivalents

	March 31, 2026	December 31, 2025	March 31, 2025
Cash	$ 696	809	510
Demand deposits	1,361,478	1,505,565	1,802,800
Time deposits	310,836	201,460	318,911
	$ 1,673,010	**1,707,834**	**2,122,221**

(Continued)

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

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.

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

	March 31, 2026	December 31, 2025	March 31, 2025
Current financial liabilities designated at fair value through profit or loss			
Corporate bonds-put option	$ 1,980	1,980	1,860

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

	March 31, 2026	December 31, 2025	March 31, 2025
Equity investments at fair value through other comprehensive income:			
Unlisted ordinary shares-Overseas	$ 19,197	18,858	-

The Group 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(t).

(d) Notes and accounts receivable, other receivables

	March 31, 2026	December 31, 2025	March 31, 2025
Notes receivable	$ -	214	15
Accounts receivable	889,632	867,865	946,866
Other receivables	66,920	62,150	53,850
Less: Loss allowance	-	-	(1,256)
	$ 956,552	930,229	999,475

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:

	March 31, 2026		
	Gross carrying amount	**Weighted-average loss rate**	**Loss allowance for expected credit losses**
Current	$ 949,135	0%	-
1 to 30 days past due	5,077	0%	-
31 to 60 days past due	2,340	0%	-
	$ 956,552		**-**

	December 31, 2025		
	Gross carrying amount	**Weighted-average loss rate**	**Loss allowance for expected credit losses**
Current	$ 928,769	0%	-
1~30 days past due	1,460	0%	-
	$ 930,229		**-**

	March 31, 2025		
	Gross carrying amount	**Weighted-average loss rate**	**Loss allowance for expected credit losses**
Current	$ 999,288	0%	-
1 to 30 days past due	187	0%	-
More than 120 days past due	1,256	100%	1,256
	$ 1,000,731		**1,256**

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

	For the three months ended March 31	
	2026	**2025**
Balance at January 1	$ -	-
Impairment losses recognized	-	1,240
Foreign exchange rates gains	-	16
Balance at March 31	**$ -**	**1,256**

(Continued)

COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES
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(iii) As of March 31, 2026, December 31 and March 31, 2025, other receivables generated from materials send in for processing are amounted to $43,665 thousand, $40,189 thousand and $33,777 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 risk 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:

March 31, 2026

Purchaser	Amount Derecognized	Unpaid	Paid	Amount Recognized in Other Receivables	Range of Interest Rate	Collateral
Bank	$ -	28,156	-	-	-	USD 968 thousand

December 31, 2025

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

March 31, 2025

Purchaser	Amount Derecognized	Unpaid	Paid	Amount Recognized in Other Receivables	Range of Interest Rate	Collateral
Bank	$ -	29,220	-	-	-	USD 968 thousand

(v) As of March 31, 2026, December 31 and March 31, 2025, notes and accounts receivable of The Group were not discounted or pledged.

COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES
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(e) Inventories

(i) The details were as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Raw materials	$ 80,076	75,267	74,225
Work in progress	201,361	148,410	169,055
Finished goods	106,910	121,529	143,584
	$ 388,347	**345,206**	**386,864**

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

	For the three months ended March 31	
	2026	**2025**
Cost of goods sold	$ 490,051	457,489
Gain on valuation of inventories	(9,010)	(8,554)
Operating costs	**$ 481,041**	**448,935**

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 March 31, 2026, December 31 and March 31, 2025, 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, 2026	$ 166,796	239,830	642,065	77,841	523,353	1,649,885
Additions	-	-	893	1,234	2,963	5,090
Reclassification	-	-	4,272	-	-	4,272
Disposals	-	-	(34,812)	-	-	(34,812)
Effect of changes in foreign exchange rates	(3,823)	7,169	18,908	1,481	(12,462)	11,273
Balance at March 31, 2026	**$ 162,973**	**246,999**	**631,326**	**80,556**	**513,854**	**1,635,708**

(Continued)

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

	Land	Buildings	Machinery and equipment	Other equipment	Construction in Progress	Total
Balance at January 1, 2025	$ 5,132	238,978	670,706	62,500	-	977,316
Additions	-	-	141	1,790	111,660	113,591
Reclassification	-	-	246	1,354	3,501	5,101
Disposals	-	-	(8,406)	(1,394)	-	(9,800)
Effect of changes in foreign exchange rates	-	4,979	13,957	1,086	1,397	21,419
Balance at March 31, 2025	**$ 5,132**	**243,957**	**676,644**	**65,336**	**116,558**	**1,107,627**
Accumulated depreciation:						
Balance at January 1, 2026	$ -	218,716	513,793	54,957	-	787,466
Depreciation	-	42	4,929	1,637	-	6,608
Disposals	-	-	(34,812)	-	-	(34,812)
Effect of changes in foreign exchange rates	-	6,543	15,047	1,355	-	22,945
Balance at March 31, 2026	**$ -**	**225,301**	**498,957**	**57,949**	**-**	**782,207**
Balance at January 1, 2025	$ -	216,623	545,253	53,605	-	815,481
Depreciation	-	42	5,264	854	-	6,160
Disposals	-	-	(7,566)	(1,254)	-	(8,820)
Effect of changes in foreign exchange rates	-	4,520	11,402	972	-	16,894
Balance at March 31, 2025	**$ -**	**221,185**	**554,353**	**54,177**	**-**	**829,715**
Carrying amounts:						
Balance at January 1, 2026	**$ 166,796**	**21,114**	**128,272**	**22,884**	**523,353**	**862,419**
Balance at March 31, 2026	**$ 162,973**	**21,698**	**132,369**	**22,607**	**513,854**	**853,501**
Balance at January 1, 2025	**$ 5,132**	**22,355**	**125,453**	**8,895**	**-**	**161,835**
Balance at March 31, 2025	**$ 5,132**	**22,772**	**122,291**	**11,159**	**116,558**	**277,912**

(i) As of March 31, 2026, December 31 and March 31, 2025, 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 March 31, 2025, the land payment of THB 99,321 thousand (NTD 97,752 thousand), 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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2) The subsidiary of the Group in Thailand, Cmi (Thailand) Co., Ltd. (“CMI Thailand”), purchased employee dormitories in 2024 for a total transaction amount of THB 24,500 thousand. As of December 31, 2025 and March 31, 2025, advance payments of THB 22,050 thousand (NTD 22,092 thousand and NTD 21,702 thousand, respectively) were made and recorded under other non-current assets. In addition, due to local legal restrictions, CMI Thailand was unable to obtain qualified ownership of the real estate. Consequently, CMI Thailand negotiated with the original counterparty to convert the purchase transaction into a 30-year lease agreement, and the advance payments were reclassified as right-of-use assets in February 2026.

(g) Right-of-use assets

	Land	Buildings	Transportation equipment	Total
Cost:				
Balance at January 1, 2026	$ 19,389	3,439	2,433	25,261
Additions	-	-	1,238	1,238
Reclassification	-	24,645	-	24,645
Effect of changes in foreign exchange rates	583	(679)	-	(96)
Balance at March 31, 2025	**$ 19,972**	**27,405**	**3,671**	**51,048**
Balance at January 1, 2025	$ 19,320	3,366	2,433	25,119
Effect of changes in foreign exchange rates	405	-	-	405
Balance at March 31, 2025	**$ 19,725**	**3,366**	**2,433**	**25,524**
Accumulated depreciation:				
Balance at January 1, 2026	$ 4,363	716	2,028	7,107
Depreciation	158	498	272	928
Effect of changes in foreign exchange rates	133	(1)	-	132
Balance at March 31, 2026	**$ 4,654**	**1,213**	**2,300**	**8,167**
Balance at January 1, 2025	$ 3,726	2,384	1,217	7,327
Depreciation	156	421	203	780
Effect of changes in foreign exchange rates	80	-	-	80
Balance at March 31, 2025	**$ 3,962**	**2,805**	**1,420**	**8,187**
Carrying amounts:				
Balance at January 1, 2026	**$ 15,026**	**2,723**	**405**	**18,154**
Balance at March 31, 2026	**$ 15,318**	**26,192**	**1,371**	**42,881**
Balance at January 1, 2025	**$ 15,594**	**982**	**1,216**	**17,792**
Balance at March 31, 2025	**$ 15,763**	**561**	**1,013**	**17,337**

(i) As of March 31, 2026, December 31 and March 31, 2025, 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.

COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES
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(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		
	Land	**Building and construction**	**Total**
Carrying amounts:			
January 1, 2026	$ 29,095	20,503	49,598
March 31, 2026	$ 29,095	20,296	49,391
January 1, 2025	$ 29,095	21,328	50,423
March 31, 2025	$ 29,095	21,122	50,217
Fair value:			
March 31, 2026			$ 83,440
March 31, 2025			$ 66,300

(i) There were no significant additions, disposal, or recognition and reversal of impairment losses of investment property for the three months ended March 31, 2026 and 2025, please refer to note 12 for the depreciation amount in this period.

(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 March 31, 2026, December 31 and March 31, 2025, 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:

	March 31, 2026	**December 31, 2025**	**March 31, 2025**
Unsecured bank loans	$ 110,186	140,000	266,579
Secured bank loans	92,593	112,362	114,308
Total	$ 202,779	252,362	380,887
Unused short-term credit lines	$ 790,431	659,015	616,653
Range of interest rates	1.92%~2.80%	1.89%~2.88%	1.8%~2.9%

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.

COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES
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(j) Long-term borrowings

The long-term borrowings were summarized as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Unsecured bank loans	$ 536,551	542,055	160,705
Less: current portion	(91,833)	(74,865)	(22,961)
Total	**$ 444,718**	**467,190**	**137,744**
Unused long-term credit lines	**$ 153,576**	**150,864**	**479,384**
Range of interest rates	**1.71%~4.23%**	**1.71%~4.37%**	**1.709%~4.9%**

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

(k) Bonds payable

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

	March 31, 2026	December 31, 2025	March 31, 2025
Total convertible corporate bonds issued	$ 600,000	600,000	600,000
Less: Unamortized discounted corporate bonds payable	(23,325)	(26,924)	(37,587)
Corporate bonds issued balance at year-end	**$ 576,675**	**573,076**	**562,413**
Embedded derivative-call and put options, (included in financial liabilities at fair value through profit or loss)	**$ 1,980**	**1,980**	**1,860**
Equity component-conversion options, (included in capital surplus-stock options)	**$ 77,568**	**77,568**	**77,568**

COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES
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	For the three months ended March 31	
	2026	**2025**
Embedded derivative instruments-call and put rights, included in financial liabilities at fair value through profit or loss (included in other gains and losses)	$ -	1,860
Interest expense	$ 3,599	3,510

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 2025 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(s)

(l) Lease liabilities

The carrying values of the lease liabilities were as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Current	$ 2,338	2,130	1,388
Non-current	$ 1,345	1,015	207

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 March 31	
	2026	**2025**
Interest on lease liabilities	$ 53	11
Expenses relating to short-term leases	$ 37	86
Expenses relating to leases of low-value assets, excluding short-term leases of low-value assets	$ 28	32

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

	For the three months ended March 31	
	2026	**2025**
Total cash outflow for leases	$ 818	756

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

(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 March 31, 2025 and 2024. Since the balances of the labor pension reserve accounts for the three months ended January 1 to March 31, 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 March 31	
	2026	**2025**
Operating cost	$ 5,143	5,355
Operating expenses	1,578	2,763
	$ 6,721	**8,118**

COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES
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(n) Income taxes

(i) Income tax expense

	For the three months ended March 31	
	2026	**2025**
Current tax expense	$ 8,863	40,339
Deferred tax expense income	(5,602)	(22,734)
Income tax expense	**$ 3,261**	**17,605**

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

	For the three months ended March 31	
	2026	**2025**
Exchange differences on translation of foreign financial statements	**$ (2,429)**	**5,282**

(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 March 31, 2026 and 2025. For the related information, please refer to note 6(p) to the consolidated financial statements for the year ended December 31, 2025.

(i) 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 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.

COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES
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1) Earnings distribution

Earnings distribution for 2025 and 2024 was decided by the resolution adopted, at the Board of Directors held on February 26, 2026 and February 25, 2025, respectively. The relevant dividend distributions to shareholders were as follows:

	2025		**2024**	
	Amount per share (NT dollars)	**Total amount**	**Amount per share (NT dollars)**	**Total amount**
Cash dividends	$ 1.00	66,172	2.00	132,345

(p) Earnings per share

	For the three months ended March 31	
	2026	**2025**
Basic earnings per share:		
Profit attributable to common stockholders of the Company	$ 3,505	58,806
Weighted average number of ordinary shares (in thousands of shares)	65,728	66,172
Basic earnings per share (in NT Dollars)	$ 0.05	0.89
Diluted earnings per share		
Profit attributable to common stockholders of the Company (basic)	$ 3,505	58,806
Interest expense and other gain or loss on convertible bonds, net of tax	-	1,320
Profit attributable to common stockholders of the Company (diluted)	$ 3,505	60,126
Weighted average number of ordinary shares (basic)	65,728	66,172
Profit attributable to common stockholders of the Company (diluted)		
Effect of employee share bonus (thousand shares)	3	50
Effect of conversion of convertible bonds	-	11,811
Weighted average number of ordinary shares (diluted) (in thousands of shares)	65,731	78,033
Diluted earnings per share (in NT dollars)	$ 0.05	0.77

Note: The consolidated Company had an anti-dilutive effect for the period from January 1 to March 31, 2026 and were therefore excluded from the calculation of diluted earnings per share.

COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES
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(q) Revenue from contracts with customers

(i) Disaggregation of revenue

	For the three months ended March 31	
	2026	**2025**
Primary geographical markets:		
Taiwan	$ 246,567	295,058
China	165,470	189,152
Malaysia	59,921	43,864
Other	104,685	71,162
	$ 576,643	**599,236**
Major products/services lines:		
FPC	$ 515,257	553,141
Wire harness	61,386	46,095
	$ 576,643	**599,236**

(ii) Contract balances

	March 31, 2026	**December 31, 2025**	**March 31, 2025**
Notes and accounts receivable	$ 889,632	868,079	946,881
Less: Loss allowance	-	-	(1,256)
Total	**$ 889,632**	**868,079**	**945,625**
Contract Liabilities	**$ 1,658**	**-**	**1,500**

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 base-level employees 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.

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COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES
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For three months ended March 31, 2026 and 2025, the Company estimated its employee remuneration amounting to $145 thousand and $2,310 thousand, respectively; as well as its remuneration to directors amounting to $49 thousand and $770 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, 2025 and 2024, the Company accrued and recognized its employee remuneration amounting to $2,719 thousand and $10,967 thousand, respectively; as well as its remuneration to directors amounting to $906 thousand and $3,656 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.

(s) Non-operating income and expenses

(i) Other income

	For the three months ended March 31	
	2026	**2025**
Rent income	$ 889	869
Mold income	1,288	836
Other income	504	900
	$ 2,681	**2,605**

(ii) Other gains and losses

	For the three months ended March 31	
	2026	**2025**
Foreign exchange gains	$ 5,180	14,791
Gains (losses) on disposals of property, plant and equipment	150	(843)
Gains on financial liabilities at fair value through profit or loss	-	1,860
Others losses	(348)	(60)
	$ 4,982	**15,748**

COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES
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(iii) Finance costs

	For the three months ended March 31	
	2026	**2025**
Interest expense	$ 4,007	2,657
Interest of lease liabilities	53	11
Interest of convertible bonds paybale	3,599	3,510
	$ 7,659	**6,178**

(t) Financial instruments

Except for the content 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, 2025.

(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 March 31, 2026, December 31 and March 31, 2025, the customer contributing 10% or higher of operating revenues. It accounts for 42%, 47% and 47%of the total notes and accounts receivable on March 31, 2026, December 31 and March 31, 2025, 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.

	Carrying amount	Contractual cash flow	Within 6 months	6~12 months	1~2 years	2~5 years	Over 5 years
March 31, 2026							
Non-derivative financial liabilities							
Short-term borrowings	$ 202,779	206,692	52,528	154,164	-	-	-
Accounts payable	636,399	636,399	636,399	-	-	-	-
Other payables	290,515	290,515	290,515	-	-	-	-
Dividends payable	66,172	66,172	66,172	-	-	-	-
Lease liabilities	3,683	3,735	1,112	1,266	1,005	352	-
Long-term borrowings (including those due within one year)	536,551	570,106	51,197	50,651	100,004	281,271	86,983
Bonds payable	576,675	600,000	-	-	600,000	-	-
	$ 2,312,774	**2,373,619**	**1,097,923**	**206,081**	**701,009**	**281,623**	**86,983**

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COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES
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	Carrying amount	Contractual cash flow	Within 6 months	6~12 months	1~2 years	2~5 years	Over 5 years
December 31, 2025							
Non-derivative financial liabilities							
Short-term borrowing	$ 252,362	254,279	231,591	22,688	-	-	-
Accounts payable	552,246	552,246	552,246	-	-	-	-
Other payables	297,026	297,026	297,026	-	-	-	-
Lease liabilities	3,145	3,181	1,288	874	1,019	-	-
Long-term borrowings (including those due within one year)	542,055	576,387	34,352	50,847	100,206	287,556	103,426
Bonds payable	573,076	600,000	-	-	600,000		-
	$ 2,219,910	2,283,119	1,116,503	74,409	701,225	287,556	103,426
March 31, 2025							
Non-derivative financial liabilities							
Short-term borrowings	$ 380,887	388,084	272,625	115,459	-	-	-
Accounts payable	587,644	587,644	587,644	-	-	-	-
Other payables	289,680	289,680	289,680	-	-	-	-
Dividends payable	132,345	132,345	132,345	-	-	-	-
Lease liabilities	1,595	1,605	983	415	207	-	-
Long-term borrowings (including those due within one year)	160,705	175,163	13,124	13,466	31,111	89,406	28,056
Bonds payable	562,413	600,000	-	-	-	600,000	-
	$ 2,115,269	2,174,521	1,296,401	129,340	31,318	689,406	28,056

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:

	March 31, 2026			December 31, 2025			March 31, 2025		
	Foreign currency	Exchange rate	NTD	Foreign currency	Exchange rate	NTD	Foreign currency	Exchange rate	NTD
Financial assets									
Monetary items									
USD	$ 27,531	USD/NTD= 31.9950	880,854	22,275	USD/NTD= 31.4300	700,103	37,452	USD/NTD= 33.2050	1,243,594
USD	25,075	USD/CNY= 6.9119	802,275	25,626	USD/CNY= 6.9907	805,425	30,036	USD/CNY= 7.2611	997,345
CNY	10,034	CNY/NTD= 4.6290	46,447	15,324	CNY/NTD= 4.4960	68,897	5,540	CNY/NTD= 4.5730	25,334
USD	7,474	USD/THB= 32.7080	239,131	10,698	USD/THB= 31.3704	336,238	6,125	USD/THB= 33.7381	203,381
Financial liabilities									
Monetary items									
USD	15,719	USD/NTD= 31.9950	502,929	14,387	USD/NTD= 31.4300	452,183	15,191	USD/NTD= 33.2050	504,417
USD	4,707	USD/CNY= 6.9119	150,600	4,143	USD/CNY= 6.9907	130,214	4,197	USD/CNY= 7.2611	139,361

(Continued)

COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES
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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 March 31, 2026 and 2025 would have increased or decreased the profit before tax by $13,152 thousand and $18,259 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 Group has many kinds of functional currency, the information on foreign exchange gain (loss) on monetary items is disclosed by total amount. For the three months ended March 31, 2026 and 2025, foreign exchange gain (loss) (including realized and unrealized portions) amounted to $5,180 thousand and $14,791 thousand, respectively.

(iv) 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:

	March 31, 2026				
		Fair value			
	Book value	Level 1	Level 2	Level 3	Total
Financial assets at fair value through other comprehensive income					
Unlisted common shares-Overseas	$ 19,197	-	-	19,197	19,197
Financial liabilities at fair value through profit or loss					
Embedded derivatives of convertible bonds	$ 1,980	-	1,980	-	1,980

	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					
Embedded derivatives of convertible bonds	$ 1,980	-	1,980	-	1,980

COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES
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	March 31, 2025				
		Fair value			
	Book value	**Level 1**	**Level 2**	**Level 3**	**Total**
Financial assets at fair value through other comprehensive income					
Embedded derivatives of convertible bonds	$ 1,860	-	1,860	-	1,860

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 of financial instruments without an active market are based on net asset value approach.

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) Reconciliation of Level 3 fair values

	Fair value through other comprehensive income
	Unquoted equity instruments
January 1, 2026	$ 18,858
profit (loss)	
Other	339
March 31, 2026	$ 19,197

4) 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, 2025.

COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES
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(v) Capital management

Management believes that the objectives, policies and processes of capital management of The Group have been applied consistently with those described in the consolidated financial statements for the year ended December 31, 2025. Also, management believes that there were no significant changes in The Group's capital management information as disclosed for the year ended December 31, 2025. Please refer to note 6(w) to the consolidated financial statements for the year ended December 31, 2025 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 three months ended March 31, 2026 and 2025 were as follows:

	January 1, 2026	Cash flows	Non-cash changes			March 31, 2026
			Issued lease	Other	Foreign exchange movement	
Short-term borrowings	$ 252,362	(53,461)	-	-	3,878	202,779
Long-term borrowings	542,055	(6,069)	-	-	565	536,551
Lease liabilities	3,145	(700)	1,238	-	-	3,683
Bonds payable	573,076	-	-	3,599	-	576,675
Total liabilities from financing activities	$ 1,370,638	(60,230)	1,238	3,599	4,443	1,319,688

	January 1, 2025	Cash flows	Non-cash changes		March 31, 2025
			Other	Foreign exchange movement	
Short-term borrowings	$ 377,788	-	-	3,099	380,887
Long-term borrowings	133,125	27,580	-	-	160,705
Lease liabilities	2,222	(627)	-	-	1,595
Bonds payable	558,903	-	3,510	-	562,413
Total liabilities from financing activities	$ 1,072,038	26,953	3,510	3,099	1,105,600

(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
3QOMIYAGE CO., LTD.	The entity's chairman is the general manager of the Company

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(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 three months ended March 31, 2026 and 2025, The Group purchased gift boxes from related companies of $882 thousand and $831 thousand, respectively, As of March 31, 2026 and 2025, All payments have been fully settled.

(c) Key management personnel compensation

Key management personnel compensation comprised:

	For the three months ended March 31	
	2026	**2025**
Short-term employee benefits	$ 3,195	3,189
Post-employment benefits	129	129
	$ 3,324	**3,318**

(8) Pledged assets:

The carrying values of pledged assets were as follows:

Pledged assets	**Object**	**March 31, 2026**	**December 31, 2025**	**March 31, 2025**
Investment property	Short-term loans and credit guarantees	**$ -**	**-**	**50,217**
Right-of-use assets	Short-term loans and credit guarantees	**$ 11,891**	**15,026**	**15,763**
Property, plant and equipment Buildings	Short-term loans and credit guarantees	**$ 17,028**	**20,803**	**22,335**

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(9) Commitments and contingencies:

(a) Material unrecognized contractual commitments：

	March 31, 2026	December 31, 2025	March 31, 2025
Acquisition of property, plant and equipment	$ 104,193	119,221	383,397

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

March 31, 2026	December 31, 2025	March 31, 2025
$ 1,000	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 function / By item	For the three months ended March 31					
	2026			2025		
	Cost of Sale	Operating Expense	Total	Cost of Sale	Operating Expense	Total
Employee benefits						
Salary	50,213	36,270	86,483	44,521	36,162	80,683
Labor and health insurance	5,077	2,650	7,727	5,588	3,684	9,272
Pension	5,143	1,578	6,721	5,355	2,763	8,118
Remuneration of directors	-	1,576	1,576	-	2,199	2,199
Others	3,883	3,076	6,959	3,741	2,751	6,492
Depreciation	4,703	3,040	7,743	5,119	2,027	7,146
Amortization	-	1,225	1,225	-	578	578

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

COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES
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(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 March 31, 2026:

(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 (Note 2)										
0	Complex Micro Interconnection Co., Ltd.	Cmi (Thailand) Co., Ltd.	2	178,368	31,995	31,995	-	-	1.79 %	535,103	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.

(iii) Material securities held as of March 31, 2026 (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	Carrying value	percentage of ownership (%)	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	19,197	15 %	19,197	-

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(iv) Related-party transactions for purchases and sales with amounts exceeding the lower of NT$100 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	(338,400)	(58.68)%	90 days	-	No significant difference	449,568	50.53%	1
The Company	Kunshan Complex Micro Interconnection Co., Ltd.	Parents & Subsidiary	Purchases	338,400	70.35 %	90 days	-	No significant difference	(449,568)	(70.64)%	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	449,568	3.16	-		246,968	-	1

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

(vi) Business relationships and significant intercompany transactions:

No.	Name ofcompany (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	Accounts receivable-Related Parties	7,061	120 days	0.17%
0	The Company	Kunshan Complex Micro Interconnection Co., Ltd.	1	Other receivables-Related Parties	64,457	120 days	1.56%
0	The Company	Kunshan Complex Micro Interconnection Co., Ltd.	1	Purchases	3,575	120 days	0.62%
1	Kunshan Complex Micro Interconnection Co., Ltd.	The Company	2	Accounts receivable-Related Parties	449,568	90 days	10.85%
1	Kunshan Complex Micro Interconnection Co., Ltd.	The Company	2	Sales	338,400	90 days	58.68%
2	Yuanyuh Electronics (Kunshan) Co., Ltd.	The Company	2	Accounts receivables-Related Parties	14,718	90 days	0.36%
2	Yuanyuh Electronics (Kunshan) Co., Ltd.	The Company	2	Sales	11,625	90 days	2.02%

(Continued)

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

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 three months ended March 31, 2026(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 March 31, 2026			Net income (losses) of investee	profits/losses of investee	Note
				March 31, 2026	December 31, 2025	Shares (thousands)	Percentage of ownership	Carrying value			
The Company	CMI	Cayman Islands	Investment	500,024	500,024	15,000	100 %	527,411	(31,319)	(28,501)	2
The Company	Der Yu	Taiwan	Business of wire harness	182,903	182,903	16,000	100 %	135,891	(206)	(285)	1、2
The Company	CMI Thailand	Thailand	Business of electronic parts	1,106,805	1,106,805	11,879	99.66 %	1,149,775	7,300	7,275	
Der Yu	GVE	Samoa	Investment	129,029	129,029	3,560	100 %	130,265	(673)	(673)	
GVE	VLI	Hong Kong	Investment	129,029	129,029	3,560	100 %	121,830	(673)	(673)	

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.

(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, 2026	Investment flows		Accumulated outflow of investment from Taiwan as of March 31, 2026	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.	FPC	500,024 (USD 15,000)	(2)	500,024 (USD 15,000)	-	-	500,024 (USD 15,000)	(31,321)	100%	(31,321)	508,542	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)	(673)	100%	(673)	119,751	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.

(Continued)

COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES
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(ii) Limitation on investment in Mainland China:

Company Name	Accumulated Investment in Mainland China as of March 31, 2026 (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)	1,070,206
Der Yu Electronics Co., Ltd.	129,029 (USD4,104)	129,029 (USD4,104)	113,909

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 year ended March 31, 2026, 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:

(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 March 31,2026			
	Segment PCB	**Segment wire harness**	**Reconciliation and elimination**	**Total**
Revenues:				
Revenue from external customers	$ 515,257	61,386	-	576,643
Intersegment revenues	346,526	11,722	(358,248)	-
Total revenue	**$ 861,783**	**73,108**	**(358,248)**	**576,643**
Reportable segment profit or loss	**$ 1,967**	**2,030**	**510**	**4,507**

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	For the three months ended March 31,2025			
	Segment PCB	Segment wire harness	Reconciliation and elimination	Total
Revenues:				
Revenue from external customers	$ 553,141	46,095	-	599,236
Intersegment revenues	334,470	5,885	(340,355)	-
Total revenue	**$ 887,611**	**51,980**	**(340,355)**	**599,236**
Reportable segment profit or loss	**$ 59,970**	**(1,172)**	**510**	**59,308**

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