

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

Consolidated Financial Statements

**With Independent Auditors' Review Report
For the Six Months Ended June 30, 2026 and 2025**

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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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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 June 30, 2026 and 2025, and the related consolidated statements of comprehensive income for the three months and six months ended June 30, 2026 and 2025, as well as the changes in equity and cash flows for the six months ended June 30, 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 June 30, 2026 and 2025, and of its consolidated financial performance for the three months and six months ended June 30, 2026 and 2025, as well as its consolidated cash flows for the six months ended June 30, 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)

August 11, 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****June 30, 2026, December 31 and June 30, 2025****(Expressed in Thousands of New Taiwan Dollars)**

		June 30, 2026		December 31, 2025		June 30, 2025				June 30, 2026		December 31, 2025		June 30, 2025	
Assets		Amount	%	Amount	%	Amount	%			Amount	%	Amount	%	Amount	%
Current assets:															
1100	Cash and cash equivalents (note 6(a))	\$ 1,619,345	39	1,707,834	42	1,718,697	46	2100	Short-term borrowings (notes 6(i), 7 and 8)	\$ 244,820	6	252,362	6	354,979	10
1150	Notes receivable, net (notes 6(d) and (q))	63	-	214	-	61	-	2120	Current financial liabilities at fair value through profit or loss (note 6(b))	4,140	-	1,980	-	1,560	-
1170	Accounts receivable, net (notes 6(d) and (q))	920,436	22	867,865	21	919,054	25	2130	Current contract liabilities (note 6(q))	1,055	-	-	-	895	-
1200	Other receivables, net (note 6(d))	58,165	2	62,150	2	43,446	1	2170	Accounts payable	625,693	15	552,246	14	577,829	16
130X	Inventories (note 6(e))	402,426	10	345,206	8	353,722	9	2216	Dividends payable	66,172	2	-	-	-	-
1410	Prepayments	34,651	1	80,358	2	39,873	1	2200	Other payables	300,732	7	297,026	7	268,972	7
1470	Other current assets	2,046	-	3,326	-	4,186	-	2230	Current tax liabilities	13,567	-	278	-	10,542	-
1476	Other current financial assets	<u>2,862</u>	-	<u>2,975</u>	-	<u>-</u>	-	2280	Current lease liabilities (note 6(l))	2,140	-	2,130	-	965	-
		<u>3,039,994</u>	<u>74</u>	<u>3,069,928</u>	<u>75</u>	<u>3,079,039</u>	<u>82</u>	2300	Other current liabilities	7,827	-	7,867	-	11,406	-
Non-current assets:								2322	Long-term borrowings, current portion (notes 6(j) and 7)	<u>91,808</u>	<u>3</u>	<u>74,865</u>	<u>2</u>	<u>27,328</u>	<u>1</u>
1517	Non-current financial assets at fair value through other comprehensive income (note 6(c))	19,110	-	18,858	1	-	-		Current liabilities	<u>1,357,954</u>	<u>33</u>	<u>1,188,754</u>	<u>29</u>	<u>1,254,476</u>	<u>34</u>
1600	Property, plant and equipment (notes 6(f) and 8)	889,039	22	862,419	21	391,236	11		Non-Current liabilities:						
1755	Right-of-use assets (notes 6(f)(g) and 8)	41,646	1	18,154	-	14,910	-	2530	Bonds payable (note 6(k))	580,297	14	573,076	14	565,945	15
1760	Investment property, net (notes 6(h) and 8)	49,185	1	49,598	1	50,011	1	2540	Long-term borrowings (notes 6(j) and 7)	421,647	10	467,190	11	203,847	5
1780	Intangible assets	12,197	-	14,286	-	15,527	-	2570	Deferred tax liabilities (note 6(n))	7,161	-	26,308	1	18,924	1
1840	Deferred tax assets (note 6(n))	3,354	-	1,988	-	26,252	1	2580	Non-current lease liabilities (note 6(l))	807	-	1,015	-	-	-
1915	Prepayments for business facilities	74,661	2	51,128	1	32,941	1	2670	Other non-current liabilities, others (note 6(m))	<u>969</u>	-	<u>798</u>	-	<u>798</u>	-
1995	Other non-current assets, others (note 6(f))	<u>2,687</u>	-	<u>27,145</u>	<u>1</u>	<u>129,344</u>	<u>4</u>		Non-Current liabilities	<u>1,010,881</u>	<u>24</u>	<u>1,068,387</u>	<u>26</u>	<u>789,514</u>	<u>21</u>
		<u>1,091,879</u>	<u>26</u>	<u>1,043,576</u>	<u>25</u>	<u>660,221</u>	<u>18</u>		Total liabilities	<u>2,368,835</u>	<u>57</u>	<u>2,257,141</u>	<u>55</u>	<u>2,043,990</u>	<u>55</u>
									Equity attributable to owners of parent (note 6 (o)):						
								3110	Ordinary share	661,723	16	661,723	16	661,723	18
								3200	Capital surplus	487,936	12	487,936	12	487,936	13
								3310	Legal reserve	218,479	5	212,096	5	212,096	6
								3320	Special reserve	-	-	13,683	-	13,683	-
								3350	Unappropriated retained earnings	387,492	9	461,547	11	426,444	11
								3400	Other equity	22,047	1	33,829	1	(96,945)	(3)
								3500	Treasury shares	<u>(18,444)</u>	-	<u>(18,444)</u>	-	<u>(13,241)</u>	-
									Total equity attributable to owners of parent:	<u>1,759,233</u>	<u>43</u>	<u>1,852,370</u>	<u>45</u>	<u>1,691,696</u>	<u>45</u>
								36XX	Non-controlling interests	<u>3,805</u>	-	<u>3,993</u>	-	<u>3,574</u>	-
									Total equity	<u>1,763,038</u>	<u>43</u>	<u>1,856,363</u>	<u>45</u>	<u>1,695,270</u>	<u>45</u>
Total assets		<u>\$ 4,131,873</u>	<u>100</u>	<u>4,113,504</u>	<u>100</u>	<u>3,739,260</u>	<u>100</u>		Total liabilities and equity	<u>\$ 4,131,873</u>	<u>100</u>	<u>4,113,504</u>	<u>100</u>	<u>3,739,260</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 six months ended June 30, 2026 and 2025

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

		For the three months ended June 30				For the six months ended June 30			
		2026		2025		2026		2025	
		Amount	%	Amount	%	Amount	%	Amount	%
4000	Operating revenues (notes 6(q) and 14)	\$ 597,485	100	648,868	100	1,174,128	100	1,248,104	100
5000	Operating costs (notes 6(e) and (m))	<u>503,755</u>	<u>84</u>	<u>499,766</u>	<u>77</u>	<u>984,796</u>	<u>84</u>	<u>948,701</u>	<u>76</u>
5900	Gross profit from operations	<u>93,730</u>	<u>16</u>	<u>149,102</u>	<u>23</u>	<u>189,332</u>	<u>16</u>	<u>299,403</u>	<u>24</u>
6000	Operating expenses (notes 6(m)(r) and 7):								
6100	Selling expenses	34,196	6	28,051	4	66,436	5	60,854	5
6200	Administrative expenses	43,697	7	36,311	5	82,659	7	71,062	5
6300	Research and development expenses	24,744	4	24,255	4	44,637	4	46,454	4
6450	Expected credit loss (note 6(d))	<u>-</u>	<u>-</u>	<u>(1,240)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total operating expenses	<u>102,637</u>	<u>17</u>	<u>87,377</u>	<u>13</u>	<u>193,732</u>	<u>16</u>	<u>178,370</u>	<u>14</u>
	Net operating income (expenses)	<u>(8,907)</u>	<u>(1)</u>	<u>61,725</u>	<u>10</u>	<u>(4,400)</u>	<u>-</u>	<u>121,033</u>	<u>10</u>
	Non-operating income and expenses (notes 6(l)(s)):								
7100	Interest income	6,439	1	6,889	1	8,719	1	11,815	1
7010	Other income	4,505	1	2,882	-	7,186	1	5,487	-
7020	Other gains and losses, net	(13,927)	(3)	(97,712)	(15)	(8,945)	(1)	(81,964)	(7)
7050	Finance costs, net	<u>(7,807)</u>	<u>(1)</u>	<u>(6,730)</u>	<u>(1)</u>	<u>(15,466)</u>	<u>(2)</u>	<u>(12,908)</u>	<u>(1)</u>
7000	Total non-operating income and expenses	<u>(10,790)</u>	<u>(2)</u>	<u>(94,671)</u>	<u>(15)</u>	<u>(8,506)</u>	<u>(1)</u>	<u>(77,570)</u>	<u>(7)</u>
7900	Profit before income tax	(19,697)	(3)	(32,946)	(5)	(12,906)	(1)	43,463	3
7950	Less: income tax (benefit) expenses (note 6(n))	<u>(990)</u>	<u>-</u>	<u>(2,817)</u>	<u>-</u>	<u>2,271</u>	<u>-</u>	<u>14,788</u>	<u>1</u>
8200	Profit (loss)	<u>(18,707)</u>	<u>(3)</u>	<u>(30,129)</u>	<u>(5)</u>	<u>(15,177)</u>	<u>(1)</u>	<u>28,675</u>	<u>2</u>
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	(7,679)	(1)	(130,493)	(20)	(16,229)	(1)	(101,577)	(8)
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss (note 6 (n))	<u>(1,824)</u>	<u>-</u>	<u>(23,374)</u>	<u>(4)</u>	<u>(4,253)</u>	<u>-</u>	<u>(18,092)</u>	<u>(2)</u>
	Total items that may be reclassified subsequently to profit or loss	<u>(5,855)</u>	<u>(1)</u>	<u>(107,119)</u>	<u>(16)</u>	<u>(11,976)</u>	<u>(1)</u>	<u>(83,485)</u>	<u>(6)</u>
8300	Other comprehensive income (loss), net	<u>(5,855)</u>	<u>(1)</u>	<u>(107,119)</u>	<u>(16)</u>	<u>(11,976)</u>	<u>(1)</u>	<u>(83,485)</u>	<u>(6)</u>
8500	Total comprehensive income	<u>\$ (24,562)</u>	<u>(4)</u>	<u>(137,248)</u>	<u>(21)</u>	<u>(27,153)</u>	<u>(2)</u>	<u>(54,810)</u>	<u>(4)</u>
	Profit (loss) attributable to:								
8610	Attributable to owners of parent	\$ (18,688)	(3)	(30,076)	(5)	(15,183)	(1)	28,730	2
8620	Attributable to non-controlling interests	<u>(19)</u>	<u>-</u>	<u>(53)</u>	<u>-</u>	<u>6</u>	<u>-</u>	<u>(55)</u>	<u>-</u>
		<u>\$ (18,707)</u>	<u>(3)</u>	<u>(30,129)</u>	<u>(5)</u>	<u>(15,177)</u>	<u>(1)</u>	<u>28,675</u>	<u>2</u>
	Comprehensive income attributable to:								
8710	Attributable to owners of parent	\$ (24,444)	(4)	(136,908)	(21)	(26,965)	(2)	(54,532)	(4)
8720	Attributable to non-controlling interests	<u>(118)</u>	<u>-</u>	<u>(340)</u>	<u>-</u>	<u>(188)</u>	<u>-</u>	<u>(278)</u>	<u>-</u>
		<u>\$ (24,562)</u>	<u>(4)</u>	<u>(137,248)</u>	<u>(21)</u>	<u>(27,153)</u>	<u>(2)</u>	<u>(54,810)</u>	<u>(4)</u>
	Earnings (loss) per share (in dollar) (note 6(p))								
9750	Basic earnings (loss) per share (in dollar)	<u>\$ (0.28)</u>		<u>(0.46)</u>		<u>(0.23)</u>		<u>0.43</u>	
9850	Diluted earnings (loss) per share (in dollar)	<u>\$ (0.28)</u>		<u>(0.46)</u>		<u>(0.23)</u>		<u>0.42</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 six months ended June 30, 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:										
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 (loss)	-	-	-	-	28,730	-	-	28,730	(55)	28,675
Other comprehensive income	-	-	-	-	-	(83,262)	-	(83,262)	(223)	(83,485)
Total comprehensive income	-	-	-	-	28,730	(83,262)	-	(54,532)	(278)	(54,810)
Purchase of treasury share	-	-	-	-	-	-	(13,241)	(13,241)	-	(13,241)
Balance at June 30, 2025	\$ 661,723	487,936	212,096	13,683	426,444	(96,945)	(13,241)	1,691,696	3,574	1,695,270
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:										
Legal reserve appropriated	-	-	6,383	-	(6,383)	-	-	-	-	-
Reversal of special reserve	-	-	-	(13,683)	13,683	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(66,172)	-	-	(66,172)	-	(66,172)
Profit (loss)	-	-	-	-	(15,183)	-	-	(15,183)	6	(15,177)
Other comprehensive income	-	-	-	-	-	(11,782)	-	(11,782)	(194)	(11,976)
Total comprehensive income	-	-	-	-	(15,183)	(11,782)	-	(26,965)	(188)	(27,153)
Balance at June 30, 2026	\$ 661,723	487,936	218,479	-	387,492	22,047	(18,444)	1,759,233	3,805	1,763,038

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 six months ended June 30, 2026 and 2025
(Expressed in Thousands of New Taiwan Dollars)

	For the six months ended June 30	
	2026	2025
Cash flows from (used in) operating activities:		
(Loss) profit before tax	\$ (12,906)	43,463
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	16,209	13,573
Amortization expense	2,459	1,602
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	2,160	(2,160)
Interest expense	15,466	12,908
Interest income	(8,719)	(11,815)
Gain on disposal of property, plant and equipment	(92)	(302)
Total adjustments to reconcile profit (loss)	27,483	13,806
Changes in operating assets and liabilities:		
Changes in operating assets:		
Notes receivable	151	(61)
Accounts receivable	(52,571)	91,188
Other receivables	86	6,210
Inventories	(57,220)	7,652
Prepayments	45,707	(16,262)
Other current assets	1,280	(3,316)
Other non-current assets	(402)	1,221
Total changes in operating assets	(62,969)	86,632
Changes in operating liabilities:		
Current contract liabilities	1,055	(12,028)
Accounts payable	73,447	(8,180)
Other payables	3,706	(33,708)
Other payables to related parties	-	(2)
Other current liabilities	(40)	(4,419)
Other non-current liabilities	171	-
Total changes in operating liabilities	78,339	(58,337)
Total changes in operating assets and liabilities	15,370	28,295
Total adjustments	42,853	42,101
Cash inflow generated from operations	29,947	85,564
Interest received	8,237	11,815
Interest paid	(8,245)	(5,866)
Income taxes paid	(874)	(59,814)
Net cash flows from operating activities	29,065	31,699
Cash flows from (used in) investing activities:		
Acquisition of property, plant and equipment	(39,800)	(259,939)
Proceeds from disposal of property, plant and equipment	206	744
Decrease in refundable deposits	590	-
Acquisition of intangible assets	(200)	(12,601)
Decrease in other financial assets	113	-
Increase in prepayments for business facilities	(43,881)	(26,950)
Net cash flows used in investing activities	(82,972)	(298,746)
Cash flows from (used in) financing activities:		
Increase in short-term loans	206,849	157,739
Decrease in short-term loans	(220,000)	(167,739)
Proceeds from long-term debt	-	109,300
Repayments of long-term debt	(28,577)	(11,250)
Payment of lease liabilities	(1,436)	(1,257)
Cash dividends paid	-	(132,345)
Payments to acquire treasury shares	-	(13,241)
Net cash flows used in financing activities	(43,164)	(58,793)
Effect of exchange rate changes on cash and cash equivalents	8,582	(79,687)
Net decrease increase in cash and cash equivalents	(88,489)	(405,527)
Cash and cash equivalents at beginning of period	1,707,834	2,124,224
Cash and cash equivalents at end of period	\$ 1,619,345	1,718,697

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
June 30, 2026 and 2025
(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, 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 August 11, 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 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, 2027, would not have a significant impact on its consolidated financial statements:

- IFRS 19 “Subsidiaries without Public Accountability: Disclosures” and amendments to IFRS 19
- Amendments to IAS 21 “Translation to a Hyperinflationary Presentation Currency”

(Continued)

COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

The Group expects to adopt the following new and amended standards, which effective for annual period beginning on January 1, 2028:

(i) 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.

The new standard introduces consequential amendments to IAS 7, which require to use the newly defined operating profit subtotal as the starting point for the statement of cash flows when presenting operating cash flows under the indirect method. The consequential amendments also provide specific guidance on the classification of interest and dividend cash flows.

The Group is evaluating the impact on its consolidated financial statements upon the initial adoption of the new standard.

(ii) Amendments to IAS 28 “The Fair Value Option for Investments in Associates and Joint Ventures”

The Group does not expect the amendments to have a significant impact on its consolidated financial statements.

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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 Group does not expect the following 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 20 “Regulatory Assets and Regulatory Liabilities”

(4) Summary of material accounting policies:

- (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

Name of investor	Name of investee	Scope of business	Percentage of ownership			Description
			June 30, 2026	December 31, 2025	June 30, 2025	
The Company	COMPLEX MICRO INTERCONNECTION CO., LTD. (GMI)	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	99.69 %	99.66 %	99.60 %	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 June 30, 2026, they hold 0.31% of the shares.

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

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

(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

	June 30, 2026	December 31, 2025	June 30, 2025
Cash	\$ 867	809	601
Demand deposits	1,246,176	1,505,565	1,630,195
Time deposits	372,302	201,460	1
Repurchase Agreement	-	-	87,900
	<u><u>\$ 1,619,345</u></u>	<u><u>1,707,834</u></u>	<u><u>1,718,697</u></u>

(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

	June 30, 2026	December 31, 2025	June 30, 2025
Current financial liabilities designated at fair value through profit or loss			
Corporate bonds-put option	\$ <u>4,140</u>	<u>1,980</u>	<u>1,560</u>

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

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

	June 30, 2026	December 31, 2025	June 30, 2025
Equity investments at fair value through other comprehensive income:			
Unlisted ordinary shares-Overseas	\$ <u>19,110</u>	<u>18,858</u>	<u>-</u>

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

	June 30, 2026	December 31, 2025	June 30, 2025
Notes receivable	\$ 63	214	61
Accounts receivable	920,436	867,865	919,054
Other receivables	58,165	62,150	43,446
Less: Loss allowance	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 978,664</u>	<u>930,229</u>	<u>962,561</u>

(Continued)

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:

June 30, 2026			
	Gross carrying amount	Weighted-average loss rate	Loss allowance for expected credit losses
Current	\$ 973,450	0%	-
1 to 30 days past due	3,118	0%	-
61 to 120 days past due	12	0%	-
More than 120 days past due	2,084	0%	-
	\$ 978,664		-
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		-
June 30, 2025			
	Gross carrying amount	Weighted-average loss rate	Loss allowance for expected credit losses
Current	\$ 959,064	0%	-
1 to 30 days past due	3,421	0%	-
61 to 120 days past due	76	0%	-
	\$ 962,561		-

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

For the six months ended June 30		
	2026	2025
Balance at June 30 (same as January 1)	\$ -	-

(Continued)

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

- (iii) As of June 30, 2026, December 31 and June 30, 2025, other receivables generated from materials send in for processing are amounted to \$38,569 thousand, \$40,189 thousand and \$35,101 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 does not need 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:

June 30, 2026						
Purchaser	Amount Derecognized	Unpaid	Paid	Amount Recognized in Other Receivables	Range of Interest Rate	Collateral
Bank	\$ -	28,028	-	-	-	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
June 30, 2025						
Purchaser	Amount Derecognized	Unpaid	Paid	Amount Recognized in Other Receivables	Range of Interest Rate	Collateral
Bank	\$ -	25,784	-	-	-	USD 968 thousand

- (v) As of June 30, 2026, December 31 and June 30, 2025, 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:

	June 30, 2026	December 31, 2025	June 30, 2025
Raw materials	\$ 74,875	75,267	67,892
Work in progress	199,626	148,410	149,758
Finished goods	127,925	121,529	136,072
	\$ 402,426	345,206	353,722

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

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Cost of goods sold	\$ 496,340	512,994	986,391	970,483
Loss (gain) on valuation of inventories	7,415	(13,228)	(1,595)	(21,782)
Operating costs	\$ 503,755	499,766	984,796	948,701

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, and a loss on write-down of inventories due to the write-down of inventories to net realizable value, which was recognized as cost of goods sold.

(iii) As of June 30, 2026, December 31 and June 30, 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	-	-	17,020	9,079	13,701	39,800
Reclassification	-	-	16,952	3,396	-	20,348
Disposals	-	-	(47,117)	(71)	-	(47,188)
Effect of changes in foreign exchange rates	(6,099)	10,447	27,584	1,881	(20,112)	13,701
Balance at June 30, 2026	\$ 160,697	250,277	656,504	92,126	516,942	1,676,546

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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, 2025	\$ 5,132	238,978	670,706	62,500	-	977,316
Additions	-	-	2,728	3,009	254,202	259,939
Reclassification	-	-	2,417	1,382	3,435	7,234
Disposals	-	-	(38,166)	(1,355)	-	(39,521)
Effect of changes in foreign exchange rates	-	(20,583)	(55,898)	(4,548)	(12,771)	(93,800)
Balance at June 30, 2025	<u>\$ 5,132</u>	<u>218,395</u>	<u>581,787</u>	<u>60,988</u>	<u>244,866</u>	<u>1,111,168</u>
Accumulated depreciation:						
Balance at January 1, 2026	\$ -	218,716	513,793	54,957	-	787,466
Depreciation	-	84	10,197	3,489	-	13,770
Disposals	-	-	(47,003)	(71)	-	(47,074)
Effect of changes in foreign exchange rates	-	9,536	21,837	1,972	-	33,345
Balance at June 30, 2026	<u>\$ -</u>	<u>228,336</u>	<u>498,824</u>	<u>60,347</u>	<u>-</u>	<u>787,507</u>
Balance at January 1, 2025	\$ -	216,623	545,253	53,605	-	815,481
Depreciation	-	85	9,734	1,790	-	11,609
Disposals	-	-	(37,724)	(1,355)	-	(39,079)
Effect of changes in foreign exchange rates	-	(18,687)	(45,365)	(4,027)	-	(68,079)
Balance at June 30, 2025	<u>\$ -</u>	<u>198,021</u>	<u>471,898</u>	<u>50,013</u>	<u>-</u>	<u>719,932</u>
Carrying amounts:						
Balance at January 1, 2026	<u>\$ 166,796</u>	<u>21,114</u>	<u>128,272</u>	<u>22,884</u>	<u>523,353</u>	<u>862,419</u>
Balance at June 30, 2026	<u>\$ 160,697</u>	<u>21,941</u>	<u>157,680</u>	<u>31,779</u>	<u>516,942</u>	<u>889,039</u>
Balance at 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>
Balance at June 30, 2025	<u>\$ 5,132</u>	<u>20,374</u>	<u>109,889</u>	<u>10,975</u>	<u>244,866</u>	<u>391,236</u>

- (i) As of June 30, 2026, December 31 and June 30, 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 June 30, 2025, the land payment of THB 99,321 thousand (NTD 90,074 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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COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

- 2) The subsidiary of the Group in Thailand, Cmi (Thailand) Co., Ltd., purchased employee dormitories in 2024 for a total transaction amount of THB 24,500 thousand. As of December 31, 2025 and June 30, 2025, advance payments of THB 22,050 thousand (NTD 22,092 thousand and NTD 19,997 thousand, respectively) had been made and recorded under other non-current assets. In addition, due to local legal restrictions, Cmi (Thailand) Co., Ltd. was unable to obtain ownership of the real estate. Consequently, Cmi (Thailand) Co., Ltd. negotiated with the original counterparty to convert the purchase transaction into a 30-year lease agreement, and the advance payments were reclassified to right-of-use assets in February 2026.

(g) Right-of-use assets

	<u>Land</u>	<u>Buildings</u>	<u>Transportation equipment</u>	<u>Total</u>
Cost:				
Balance at January 1, 2026	\$ 19,389	3,439	2,433	25,261
Additions	-	-	1,238	1,238
Reclassification	-	24,270	-	24,270
Decrease	-	-	(2,434)	(2,434)
Effect of changes in foreign exchange rates	850	(650)	-	200
Balance at June 30, 2026	<u>\$ 20,239</u>	<u>27,059</u>	<u>1,237</u>	<u>48,535</u>
Balance at January 1, 2025	\$ 19,320	3,366	2,433	25,119
Effect of changes in foreign exchange rates	(1,674)	-	-	(1,674)
Balance at June 30, 2025	<u>\$ 17,646</u>	<u>3,366</u>	<u>2,433</u>	<u>23,445</u>
Accumulated depreciation:				
Balance at January 1, 2026	\$ 4,363	716	2,028	7,107
Depreciation	319	1,129	578	2,026
Decrease	-	-	(2,434)	(2,434)
Effect of changes in foreign exchange rates	197	(7)	-	190
Balance at June 30, 2026	<u>\$ 4,879</u>	<u>1,838</u>	<u>172</u>	<u>6,889</u>
Balance at January 1, 2025	\$ 3,726	2,384	1,217	7,327
Depreciation	304	842	406	1,552
Effect of changes in foreign exchange rates	(344)	-	-	(344)
Balance at June 30, 2025	<u>\$ 3,686</u>	<u>3,226</u>	<u>1,623</u>	<u>8,535</u>
Carrying amounts:				
Balance at January 1, 2026	<u>\$ 15,026</u>	<u>2,723</u>	<u>405</u>	<u>18,154</u>
Balance at June 30, 2026	<u>\$ 15,360</u>	<u>25,221</u>	<u>1,065</u>	<u>41,646</u>
Balance at January 1, 2025	<u>\$ 15,594</u>	<u>982</u>	<u>1,216</u>	<u>17,792</u>
Balance at June 30, 2025	<u>\$ 13,960</u>	<u>140</u>	<u>810</u>	<u>14,910</u>

As of June 30, 2026, December 31 and June 30, 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.

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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, 2026	\$ <u>29,095</u>	<u>20,503</u>	<u>49,598</u>
June 30, 2026	\$ <u>29,095</u>	<u>20,090</u>	<u>49,185</u>
January 1, 2025	\$ <u>29,095</u>	<u>21,328</u>	<u>50,423</u>
June 30, 2025	\$ <u>29,095</u>	<u>20,916</u>	<u>50,011</u>
Fair value:			
June 30, 2026			\$ <u>80,560</u>
June 30, 2025			\$ <u>62,770</u>

- (i) There were no significant additions, disposal, or recognition and reversal of impairment losses of investment property for the six months ended June 30, 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 June 30, 2026, December 31 and June 30, 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:

	June 30, 2026	December 31, 2025	June 30, 2025
Unsecured bank loans	\$ 150,990	140,000	252,722
Secured bank loans	93,830	112,362	102,257
Total	\$ <u>244,820</u>	<u>252,362</u>	<u>354,979</u>
Unused short-term credit lines	\$ <u>792,593</u>	<u>659,015</u>	<u>834,692</u>
Range of interest rates	<u>1.89%~2.80%</u>	<u>1.89%~2.88%</u>	<u>1.89%~2.90%</u>

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

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.

(j) Long-term borrowings

The long-term borrowings were summarized as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Unsecured bank loans	\$ 513,455	542,055	231,175
Less: current portion	(91,808)	(74,865)	(27,328)
Total	<u>\$ 421,647</u>	<u>467,190</u>	<u>203,847</u>
Unused long-term credit lines	<u>\$ 152,880</u>	<u>150,864</u>	<u>140,640</u>
Range of interest rates	<u>1.71%~4.23%</u>	<u>1.71%~4.37%</u>	<u>1.709%~4.9%</u>

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:

	June 30, 2026	December 31, 2025	June 30, 2025
Total convertible corporate bonds issued	\$ 600,000	600,000	600,000
Less: Unamortized discounted corporate bonds payable	(19,703)	(26,924)	(34,055)
Corporate bonds issued balance at year-end	<u>\$ 580,297</u>	<u>573,076</u>	<u>565,945</u>
Embedded derivative-call and put options, (included in financial liabilities at fair value through profit or loss)	<u>\$ 4,140</u>	<u>1,980</u>	<u>1,560</u>
Equity component-conversion options, (included in capital surplus-stock options)	<u>\$ 77,568</u>	<u>77,568</u>	<u>77,568</u>

	For the six months ended June 30	
	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)	<u>\$ (2,160)</u>	<u>2,160</u>
Interest expense	<u>\$ 7,221</u>	<u>7,042</u>

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

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 options, please refer to Note 6(s)

(l) Lease liabilities

The carrying values of the lease liabilities were as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Current	\$ <u>2,140</u>	<u>2,130</u>	<u>965</u>
Non-current	\$ <u>807</u>	<u>1,015</u>	<u>-</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 June 30		For the six months ended June 30	
	2026	2025	2026	2025
Interest on lease liabilities	\$ <u>50</u>	<u>7</u>	<u>103</u>	<u>18</u>
Expenses relating to short-term leases	\$ <u>4</u>	<u>86</u>	<u>41</u>	<u>172</u>
Expenses relating to leases of low-value assets, excluding short-term leases of low-value assets	\$ <u>24</u>	<u>23</u>	<u>52</u>	<u>55</u>

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

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Total cash outflow for leases	\$ <u>814</u>	<u>746</u>	<u>1,632</u>	<u>1,502</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.

(Continued)

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

(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 December 31, 2025 and 2024.

Since the balances of the labor pension reserve accounts for the six months ended January 1 to June 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		For the six months ended	
	June 30		June 30	
	2026	2025	2026	2025
Operating cost	\$ 8,326	6,497	13,469	11,852
Operating expenses	3,604	2,964	5,182	5,727
	\$ 11,930	9,461	18,651	17,579

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

(n) Income taxes

(i) Income tax (benefit) expense

- 1) The components of income tax for the six months ended June 30, 2026 and 2025 were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Current tax (benefit) expense	\$ 9,668	1,659	18,531	41,998
Deferred tax (benefit) expense income	(10,658)	(4,476)	(16,260)	(27,210)
Income tax (benefit) expense	<u>\$ (990)</u>	<u>(2,817)</u>	<u>2,271</u>	<u>14,788</u>

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

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Exchange differences on translation of foreign financial statements	<u>\$ (1,824)</u>	<u>(23,374)</u>	<u>(4,253)</u>	<u>(18,092)</u>

- (iii) The Company's tax returns for the year through 2024 was assessed by the Taipei National Tax Administration. In addition, with respect to the tax assessment case for 2023, the tax authority has requested additional supporting explanations. As of June 30, 2026, the review procedures were still ongoing, and the final assessment results remain pending the tax authority's determination.

(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 June 30, 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) Capital surplus

The balances of capital surplus were as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Premium on issuance of capital stock	\$ 406,206	406,206	406,206
Conversion of convertible bonds	77,568	77,568	77,568
Employee share options	4,162	4,162	4,162
	<u>\$ 487,936</u>	<u>487,936</u>	<u>487,936</u>

(Continued)

COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES
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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. Any remaining amount shall be appropriated to or reversed from special reserve in accordance with applicable laws and regulations. Thereafter, if a balance remains, such balance, together with the accumulated unappropriated retained earnings, shall be proposed by the Board of Directors for distribution and submitted to the shareholders' meeting for approval, including the distribution of dividends to shareholders.

The Company's dividend policy is determined by the Board of Directors with reference to its operational plans, investment plans, capital budget requirements and changes in the internal and external business environment. As the Company is currently in a growth stage, retained earnings are required to support its business development. Accordingly, the Company adopts a residual dividend policy, taking into consideration dividend balance, proposes an appropriate distribution of dividends. With cash dividends constituting no be less than 30% of the total dividends distributed to shareholders.

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	\$ 1.00675508	<u>66,172</u>	2.00	<u>132,345</u>

(Continued)

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

(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. As of June 30, 2026, 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 June 30, 2026 and 2025, 444 thousand and 323 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 June 30		For the six months ended June 30	
	2026	2025	2026	2025
Basic earnings per share:				
(Loss) profit attributable to common stockholders of the Company	\$ <u>(18,688)</u>	<u>(30,076)</u>	<u>(15,183)</u>	<u>28,730</u>
Weighted average number of ordinary shares (in thousands of shares)	<u>65,728</u>	<u>66,092</u>	<u>65,728</u>	<u>66,092</u>
Basic earnings (loss) per share (in NT Dollars)	\$ <u>(0.28)</u>	<u>(0.46)</u>	<u>(0.23)</u>	<u>0.43</u>
	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Diluted earnings per share				
Profit attributable to common stockholders of the Company (basic)			\$	28,730
Interest expense and other gain or loss on convertible bonds, net of tax				<u>3,906</u>
Profit attributable to common stockholders of the Company (diluted)			\$	<u><u>32,636</u></u>

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

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Weighted average number of ordinary shares (basic)				66,092
Profit attributable to common stockholders of the Company (diluted)				
Effect of employee share bonus (thousand shares)				25
Effect of conversion of convertible bonds				11,811
Weighted average number of ordinary shares (diluted) (in thousands of shares)				<u>77,928</u>
Diluted earnings per share (in NT dollars)			\$	<u>0.42</u>

Note: For the three months ended June 30, 2026 and 2025 and the six months ended June 30, 2026, the Group reported a net loss after tax, resulting in the impact on the employee share bonus and conversion of convertible bonds issued by the Company to be anti-dilutive, and therefore, they were not included in the calculation of diluted loss per share.

(q) Revenue from contracts with customers

(i) Disaggregation of revenue

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Primary geographical markets:				
Taiwan	\$ 257,247	281,462	503,814	576,520
China	168,572	235,177	334,042	424,329
Malaysia	78,204	58,475	138,125	102,339
Other	93,462	73,754	198,147	144,916
	<u>\$ 597,485</u>	<u>648,868</u>	<u>1,174,128</u>	<u>1,248,104</u>
Major products/services lines:				
FPC	\$ 538,563	575,647	1,053,820	1,128,788
Wire harness	58,922	73,221	120,308	119,316
	<u>\$ 597,485</u>	<u>648,868</u>	<u>1,174,128</u>	<u>1,248,104</u>

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

(ii) Contract balances

	June 30, 2026	December 31, 2025	June 30, 2025
Notes and accounts receivable	<u>\$ 920,499</u>	<u>868,079</u>	<u>919,115</u>
Contract Liabilities	<u>\$ 1,055</u>	<u>-</u>	<u>895</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 six months ended June 30, 2026 and 2025, the Company estimated its employee remuneration amounting to \$0 thousand and \$1,140 thousand, respectively; as well as its remuneration to directors amounting to \$0 thousand and \$380 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.

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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 June 30		For the six months ended June 30	
	2026	2025	2026	2025
Rent income	\$ 897	841	1,786	1,710
Mold income	1,495	821	2,783	1,657
Other income	2,113	1,220	2,617	2,120
	<u>\$ 4,505</u>	<u>2,882</u>	<u>7,186</u>	<u>5,487</u>

(ii) Other gains and losses

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Foreign exchange losses	\$ (11,510)	(98,910)	(6,330)	(84,119)
(Losses) gains on disposals of property, plant and equipment	(58)	1,145	92	302
(Losses) gains on financial liabilities at fair value through profit or loss	(2,160)	300	(2,160)	2,160
Other losses	(199)	(247)	(547)	(307)
	<u>\$ (13,927)</u>	<u>(97,712)</u>	<u>(8,945)</u>	<u>(81,964)</u>

(iii) Finance costs

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Interest expense	\$ 4,135	3,191	8,142	5,848
Interest on lease liabilities	50	7	103	18
Interest on convertible bonds payable	3,622	3,532	7,221	7,042
	<u>\$ 7,807</u>	<u>6,730</u>	<u>15,466</u>	<u>12,908</u>

(t) Financial instruments

Except for the information 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.

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

(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 June 30, 2026, December 31 and June 30, 2025, the customer contributing 10% or higher of operating revenues. It accounts for 53%, 47% and 47% of the total notes and accounts receivable on June 30, 2026, December 31 and June 30, 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.

	<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>
June 30, 2026							
Non-derivative financial liabilities							
Short-term borrowings	\$ 244,820	247,709	115,784	131,925	-	-	-
Accounts payable	625,693	625,693	625,693	-	-	-	-
Other payables	300,732	300,732	300,732	-	-	-	-
Dividends payable	66,172	66,172	66,172	-	-	-	-
Lease liabilities	2,947	2,986	1,085	1,085	569	247	-
Long-term borrowings (including those due within one year)	513,455	541,560	50,920	50,429	99,505	270,838	69,868
Bonds payable	580,297	600,000	-	-	600,000	-	-
	<u>\$ 2,334,116</u>	<u>2,384,852</u>	<u>1,160,386</u>	<u>183,439</u>	<u>700,074</u>	<u>271,085</u>	<u>69,868</u>
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	-	-
	<u>\$ 2,219,910</u>	<u>2,283,119</u>	<u>1,116,503</u>	<u>74,409</u>	<u>701,225</u>	<u>287,556</u>	<u>103,426</u>
June 30, 2025							
Non-derivative financial liabilities							
Short-term borrowings	\$ 354,979	358,003	275,810	82,193	-	-	-
Accounts payable	577,829	577,829	577,829	-	-	-	-
Other payables (including related parties)	268,972	268,972	268,972	-	-	-	-
Lease liabilities	965	971	557	414	-	-	-
Long-term borrowings (including those due within one year)	231,175	249,846	13,764	18,434	44,274	127,591	45,783
Bonds payable	565,945	600,000	-	-	-	600,000	-
	<u>\$ 1,999,865</u>	<u>2,055,621</u>	<u>1,136,932</u>	<u>101,041</u>	<u>44,274</u>	<u>727,591</u>	<u>45,783</u>

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COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES
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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:

	June 30, 2026					December 31, 2025					June 30, 2025				
	Foreign currency	Exchange rate		NTD		Foreign currency	Exchange rate		NTD		Foreign currency	Exchange rate		NTD	
<u>Financial assets</u>															
<u>Monetary items</u>															
USD	\$	31,581	USD/NTD=	31.8500	1,005,855	22,275	USD/NTD=	31.4300	700,103	30,488	USD/NTD=	29.3000		893,298	
USD		26,319	USD/CNY=	6.7910	838,260	25,626	USD/CNY=	6.9907	805,425	27,838	USD/CNY=	7.1621		815,653	
CNY		2,256	CNY/NTD=	4.6900	10,581	15,324	CNY/NTD=	4.4960	68,897	7,818	CNY/NTD=	4.0910		31,983	
USD		10,360	USD/THB=	33.0360	329,966	10,698	USD/THB=	31.3704	336,238	8,872	USD/THB=	32.3079		259,950	
<u>Financial liabilities</u>															
<u>Monetary items</u>															
USD		16,995	USD/NTD=	31.8500	541,291	14,387	USD/NTD=	31.4300	452,183	15,770	USD/NTD=	29.3000		462,061	
USD		4,516	USD/CNY=	6.7910	143,835	4,143	USD/CNY=	6.9907	130,214	4,439	USD/CNY=	7.1621		130,063	

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 June 30, 2026 and 2025 would have increased or decreased the profit before tax by \$14,995 thousand and \$14,088 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 six months ended June 30, 2026 and 2025, foreign exchange gain (loss) (including realized and unrealized portions) amounted to \$(6,330) thousand and \$(84,119) thousand, respectively.

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

(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:

June 30, 2026					
	Book value	Fair value			Total
		Level 1	Level 2	Level 3	
Financial assets at fair value through other comprehensive income					
Unlisted common shares-Overseas	\$ <u>19,110</u>	<u>-</u>	<u>-</u>	<u>19,110</u>	<u>19,110</u>
Financial liabilities at fair value through profit or loss					
Embedded derivatives of convertible bonds	\$ <u>4,140</u>	<u>-</u>	<u>4,140</u>	<u>-</u>	<u>4,140</u>
December 31, 2025					
	Book value	Fair value			Total
		Level 1	Level 2	Level 3	
Financial assets at fair value through other comprehensive income					
Unlisted common shares-Overseas	\$ <u>18,858</u>	<u>-</u>	<u>-</u>	<u>18,858</u>	<u>18,858</u>
Financial liabilities at fair value through profit or loss					
Embedded derivatives of convertible bonds	\$ <u>1,980</u>	<u>-</u>	<u>1,980</u>	<u>-</u>	<u>1,980</u>
June 30, 2025					
	Book value	Fair value			Total
		Level 1	Level 2	Level 3	
Financial assets at fair value through other comprehensive income					
Embedded derivatives of convertible bonds	\$ <u>1,560</u>	<u>-</u>	<u>1,560</u>	<u>-</u>	<u>1,560</u>

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).

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COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES
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3) Reconciliation of Level 3 fair values

	Fair value through other comprehensive income Unquoted equity instruments
January 1, 2026	\$ 18,858
profit (loss)	
Other	252
June 30, 2026	\$ 19,110

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.

Quantified information of significant unobservable inputs was as follows:

Item	Valuation Technique	Significant Non-observable Input	The Relationship between Significant Non-observable Input and Fair Value
Financial assets at fair value through profit or loss - Private equity fund investments	Net Asset Value Method	Net asset value	The higher the net asset value, the higher the fair value.

(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.

(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.

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COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES
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(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 six months ended June 30, 2026 and 2025 were as follows:

			Non-cash changes			June 30, 2026
			Issued lease	Other	Foreign exchange movement	
	January 1, 2026	Cash flows				
Short-term borrowings	\$ 252,362	(13,151)	-	-	5,609	244,820
Long-term borrowings	542,055	(28,577)	-	-	(23)	513,455
Lease liabilities	3,145	(1,436)	1,238	-	-	2,947
Bonds payable	573,076	-	-	7,221	-	580,297
Total liabilities from financing activities	<u>\$ 1,370,638</u>	<u>(43,164)</u>	<u>1,238</u>	<u>7,221</u>	<u>5,586</u>	<u>1,341,519</u>

			Non-cash changes			June 30, 2025
			Other	Foreign exchange movement		
	January 1, 2025	Cash flows				
Short-term borrowings	\$ 377,788	(10,000)	-	(12,809)		354,979
Long-term borrowings	133,125	98,050	-	-		231,175
Lease liabilities	2,222	(1,257)	-	-		965
Bonds payable	558,903	-	7,042	-		565,945
Total liabilities from financing activities	<u>\$ 1,072,038</u>	<u>86,793</u>	<u>7,042</u>	<u>(12,809)</u>		<u>1,153,064</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
3QOMIYAGE CO., LTD.	The entity's chairman is the general manager of the Company

(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 six months ended June 30, 2026 and 2025, The Group purchased gift boxes from related companies of \$912 thousand and \$846 thousand, respectively, As of June 30, 2026, December 31 and June 30, 2025, all payments have been fully settled.

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

(c) Key management personnel compensation

Key management personnel compensation comprised:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Short-term employee benefits	\$ 3,204	3,161	6,399	6,350
Post-employment benefits	129	129	258	258
	<u>\$ 3,333</u>	<u>3,290</u>	<u>6,657</u>	<u>6,608</u>

(8) Pledged assets:

The carrying values of pledged assets were as follows:

Pledged assets	Object	June 30, 2026	December 31, 2025	June 30, 2025
Investment property	Short-term loans and credit guarantees	\$ -	-	50,011
Right-of-use assets	Short-term loans and credit guarantees	\$ 11,927	15,026	13,960
Property, plant and equipment Buildings	Short-term loans and credit guarantees	\$ 17,256	20,803	19,980

(9) Commitments and contingencies:

(a) Material unrecognized contractual commitments :

	June 30, 2026	December 31, 2025	June 30, 2025
Acquisition of property, plant and equipment	\$ 91,838	119,221	476,934

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

	June 30, 2026	December 31, 2025	June 30, 2025
	\$ 1,000	1,000	1,000

(10) Losses due to major disasters: None.

(11) Subsequent events: None.

(Continued)

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

(12) Other:

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

By item	By function	For the three months ended June 30					
		2026			2025		
		Cost of Sale	Operating Expense	Total	Cost of Sale	Operating Expense	Total
Employee benefits							
Salary		54,019	38,315	92,334	44,930	31,508	76,438
Labor and health insurance		8,299	4,579	12,878	6,749	4,161	10,910
Pension		8,326	3,604	11,930	6,497	2,964	9,461
Remuneration of directors		-	1,521	1,521	-	1,036	1,036
Others		3,963	2,330	6,293	3,993	1,709	5,702
Depreciation		4,988	3,478	8,466	4,388	2,089	6,477
Amortization		-	1,234	1,234	-	1,024	1,024

By item	By function	For the six months ended June 30					
		2026			2025		
		Cost of Sale	Operating Expense	Total	Cost of Sale	Operating Expense	Total
Employee benefits							
Salary		104,232	74,585	178,817	89,451	67,670	157,121
Labor and health insurance		13,376	7,229	20,605	12,337	7,845	20,182
Pension		13,469	5,182	18,651	11,852	5,727	17,579
Remuneration of directors		-	3,097	3,097	-	3,235	3,235
Others		7,846	5,406	13,252	7,734	4,460	12,194
Depreciation		9,691	6,518	16,209	9,457	4,116	13,573
Amortization		-	2,459	2,459	-	1,602	1,602

- (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 six months ended June 30, 2026:

- (i) Loans to other parties: None.

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

(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	175,923	31,995	31,850	-	-	1.81 %	527,770	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 June 30, 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 (thousands)	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	19,110	15 %	19,110	-

(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	(698,349)	59.48 %	90 days	-	No significant difference	492,002	53.45%	1

(Continued)

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

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)	
The Company	Kunshan Complex Micro Interconnection Co., Ltd.	Parents & Subsidiary	Purchases	698,349	70.68 %	90 days	-	No significant difference	(492,002)	(78.63)%	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	492,002	3.10	-		264,156	-	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	Accounts receivable-Related Parties	5,183	120 days	0.13%
0	The Company	Kunshan Complex Micro Interconnection Co., Ltd.	1	Other receivables-Related Parties	55,154	120 days	1.33%
0	The Company	Kunshan Complex Micro Interconnection Co., Ltd.	1	Purchases	5,597	120 days	0.48%
1	Kunshan Complex Micro Interconnection Co., Ltd.	The Company	2	Accounts receivable-Related Parties	492,002	90 days	11.91%
1	Kunshan Complex Micro Interconnection Co., Ltd.	The Company	2	Sales	698,349	90 days	59.48%
2	Yuanyuh Electronics (Kunshan) Co., Ltd.	The Company	2	Accounts receivables-Related Parties	16,642	90 days	0.40%
2	Yuanyuh Electronics (Kunshan) Co., Ltd.	The Company	2	Sales	23,993	90 days	2.04%

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.

(Continued)

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

(b) Information on investees:

The following is the information on investees for the six months ended June 30, 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 June 30, 2026			Net income (losses) of investee	profits/losses of investee	Note
				June 30, 2026	December 31, 2025	Shares (thousands)	Percentage of ownership	Carrying value			
The Company	CMI	Cayman Islands	Investment	500,024	500,024	15,000	100 %	492,183	(72,740)	(69,922)	2
The Company	Der Yu	Taiwan	Business of wire harness	182,903	182,903	16,000	100 %	136,628	(1,008)	(1,087)	1、2
The Company	CMI	Thailand	Business of electronic parts	1,201,439	1,106,805	12,870	99.69 %	1,223,558	1,742	1,736	
Der Yu	GVE	Samoa	Investment	129,029	129,029	3,560	100 %	130,686	(1,789)	(1,789)	
GVE	VLJ	Hong Kong	Investment	129,029	129,029	3,560	100 %	122,278	(1,800)	(1,800)	

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 June 30, 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)	(72,784)	100%	(72,784)	473,372	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)	(1,723)	100%	(1,723)	120,286	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.

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

(ii) Limitation on investment in Mainland China:

Company Name	Accumulated Investment in Mainland China as of June 30, 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)	1,055,540
Der Yu Electronics Co., Ltd.	129,029 (USD4,104)	129,029 (USD4,104)	114,350

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 six months ended June 30, 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 June 30, 2026			
	Segment PCB	Segment wire harness	Reconciliation and elimination	Total
Revenues:				
Revenue from external customers	\$ 538,563	58,922	-	597,485
Intersegment revenues	367,388	12,516	(379,904)	-
Total revenue	\$ 905,951	71,438	(379,904)	597,485
Reportable segment profit or loss	\$ (10,138)	721	510	(8,907)

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COMPLEX MICRO INTERCONNECTION CO., LTD. AND SUBSIDIARIES
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For the three months ended June 30, 2025				
	Segment PCB	Segment wire harness	Reconciliation and elimination	Total
Revenues:				
Revenue from external customers	\$ 575,647	73,221	-	648,868
Intersegment revenues	337,454	6,461	(343,915)	-
Total revenue	\$ 913,101	79,682	(343,915)	648,868
Reportable segment profit or loss	\$ 58,427	2,788	510	61,725
For the six months ended June 30, 2026				
	Segment PCB	Segment wire harness	Reconciliation and elimination	Total
Revenues:				
Revenue from external customers	\$ 1,053,820	120,308	-	1,174,128
Intersegment revenues	713,914	24,238	(738,152)	-
Total revenue	\$ 1,767,734	144,546	(738,152)	1,174,128
Reportable segment profit or loss	\$ (8,171)	2,751	1,020	(4,400)
For the six months ended June 30, 2025				
	Segment PCB	Segment wire harness	Reconciliation and elimination	Total
Revenues:				
Revenue from external customers	\$ 1,128,788	119,316	-	1,248,104
Intersegment revenues	671,924	12,346	(684,270)	-
Total revenue	\$ 1,800,712	131,662	(684,270)	1,248,104
Reportable segment profit or loss	\$ 118,397	1,616	1,020	121,033