

## IMPORTANT NOTICE

### NOT FOR DISTRIBUTION TO ANY PERSON OR ADDRESS IN THE U.S OR TO U.S. PERSONS.

**IMPORTANT: You must read the following before continuing.** The following applies to the offering circular (the “**Offering Circular**”) following this page, and you are therefore advised to read this carefully before reading, accessing or making any other use of the Offering Circular. In accessing the offering circular, you agree to be bound by the following terms and conditions, including any modifications to them any time you receive any information from us as a result of such access. You acknowledge that the access to the Offering Circular is intended for use by you only and you agree you will not forward or otherwise provide access to any other person.

NOTHING IN THIS ELECTRONIC TRANSMISSION CONSTITUTES AN OFFER OF SECURITIES FOR SALE IN THE UNITED STATES OR ANY OTHER JURISDICTION WHERE IT IS UNLAWFUL TO DO SO. THE SECURITIES HAVE NOT BEEN, AND WILL NOT BE, REGISTERED UNDER THE US SECURITIES ACT OF 1933, AS AMENDED (THE “**SECURITIES ACT**”) OR THE SECURITIES LAWS OF ANY STATE OF THE US OR OTHER JURISDICTION AND THE SECURITIES MAY NOT BE OFFERED OR SOLD WITHIN THE US OR TO, OR FOR THE ACCOUNT OR BENEFIT OF, U.S. PERSONS (AS DEFINED IN REGULATION S UNDER THE SECURITIES ACT), EXCEPT PURSUANT TO AN EXEMPTION FROM, OR IN A TRANSACTION NOT SUBJECT TO, THE REGISTRATION REQUIREMENTS OF THE SECURITIES ACT AND APPLICABLE STATE OR LOCAL SECURITIES LAWS.

THE FOLLOWING OFFERING CIRCULAR MAY NOT BE FORWARDED OR DISTRIBUTED TO ANY OTHER PERSON AND MAY NOT BE REPRODUCED IN ANY MANNER WHATSOEVER, AND IN PARTICULAR, MAY NOT BE FORWARDED TO ANY U.S. ADDRESS OR TO U.S. PERSONS. ANY FORWARDING, DISTRIBUTION OR REPRODUCTION OF THIS DOCUMENT, IN WHOLE OR IN PART, IS UNAUTHORISED. FAILURE TO COMPLY WITH THIS DIRECTIVE MAY RESULT IN A VIOLATION OF THE SECURITIES ACT OR THE APPLICABLE LAWS OF OTHER JURISDICTIONS.

**Confirmation of Your Representation:** You have accessed the attached document on the basis that you have confirmed to Hon Hai Precision Industry Co., Ltd. (the “**Company**” or the “**Issuer**”) and Citigroup Global Markets Limited, Goldman Sachs (Asia) L.L.C., The Hongkong and Shanghai Banking Corporation Limited and UBS AG Hong Kong Branch (the “**Initial Purchasers**”) that: (1) you and any customers you represent are not in the United States or U.S. persons, (2) if applicable, the e-mail address that you provided and to which this e-mail has been delivered is not located in the United States, (3) you consent to delivery of this document and any amendments or supplements by electronic transmission, and (4) to the extent you purchase the Securities, you will be doing so in an offshore transaction as defined in regulations under the Securities Act in compliance with Regulation S thereunder.

The Offering Circular has been made available to you in electronic form. You are reminded that documents transmitted via this medium may be altered or changed during the process of transmission and consequently neither the Issuer, the Initial Purchasers, the Trustee nor the Agents (each as defined in the Offering Circular) nor any of their respective affiliates, directors, officers, employees, representatives, agents or advisers or each person who controls any of them accepts any liability or responsibility whatsoever in respect of any such alteration or change to the Offering Circular distributed to you in electronic format or any difference between the Offering Circular distributed to you in electronic format and the hard copy version.



US\$700,000,000

## Hon Hai Precision Industry Co., Ltd.

(incorporated as a company limited by shares in the Republic of China)

### Currency-Linked Zero Coupon Convertible Bonds due 2029

Hon Hai Precision Industry Co., Ltd. (“**Hon Hai**” or the “**Company**”) will issue the Currency-Linked Zero Coupon Convertible Bonds due 2029 (the “**Bonds**”). Unless the Bonds have been previously redeemed, repurchased and canceled or converted, Hon Hai will redeem the Bonds at the Settlement Equivalent (as defined herein) of 100.00% of the outstanding principal amount thereof at maturity. The Bonds may be redeemed in whole or in part by Hon Hai at any time on or after October 24, 2027, at the Settlement Equivalent of the Early Redemption Price of the outstanding principal amount thereof under the circumstances described in this Offering Circular.

The Bonds will be direct, unconditional, unsubordinated and unsecured obligations of Hon Hai and will rank *pari passu* without any preference or priority among themselves and with all of Hon Hai’s other direct, unconditional, unsubordinated and unsecured obligations now or hereafter outstanding, except as otherwise provided herein. The Bonds will not bear interest. Holders of the Bonds may convert the Bonds into common shares of Hon Hai (the “**Common Shares**”) at any time (subject to certain restrictions) after January 25, 2025 and up to 30 days prior to maturity, or as otherwise provided in the Indenture. The initial conversion price is NT\$300.00 per Common Share, subject to adjustment in certain circumstances, with a fixed exchange rate applicable on conversion of Bonds of NT\$32.1860 = US\$1.00. The Common Shares are listed on the Taiwan Stock Exchange Corporation (the “**TWSE**”) and application will be made to list the Common Shares issued on conversion of the Bonds on the TWSE. The closing sale price per Common Share on the TWSE on October 17, 2024 was NT\$ 208.50. Unless the Bonds have been previously redeemed, repurchased and canceled or converted, holders of Bonds will also have the right to require Hon Hai to repurchase the Bonds at the Settlement Equivalent of the Early Redemption Price of the outstanding principal amount thereof (i) on October 24, 2027, (ii) at the occurrence of an Event of Delisting (as defined herein) or (iii) at the occurrence of a Change of Control (as defined herein). See “Description of the Bonds — Repurchase of the Bonds”.

See “**Risk Factors**” on page 18 for a discussion of certain factors to be considered in connection with an investment in the Bonds.

The Bonds and the Common Shares issuable upon conversion of the Bonds have not been and will not be registered under the United States Securities Act of 1933, as amended (the “**Securities Act**”) and, subject to certain exceptions, may only be offered or sold outside the United States in reliance on Regulation S under the Securities Act and outside the Republic of China and may not be offered or sold to, or for the account or benefit of, U. S. persons (as defined in Regulation S under the Securities Act (“**Regulation S**”). For a further description of certain restrictions on the offering and sale of the Bonds, see “Description of the Bonds”, “Transfer Restrictions of the Bonds” and “Plan of Distribution”.

The Bonds will be evidenced by a global bond (the “**Global Bond**”), and will be fully issued in registered book-entry form without interest coupons and registered in the name of HSBC Nominees (Hong Kong) Limited as nominee for The Hongkong and Shanghai Banking Corporation Limited as common depository (the “**Common Depository**”) for Euroclear Bank S.A./N.V. (“**Euroclear**”) and Clearstream Banking, S.A. (“**Clearstream**”).

Approval in-principle has been received from the Singapore Exchange Securities Trading Limited (the “**SGX-ST**”) for the listing of and quotation for the Bonds on the Official List of the SGX-ST. The SGX-ST assumes no responsibility for the correctness of any of the statements made, opinions expressed or reports contained in this Offering Circular. Admission to the Official List of the SGX-ST and quotation of the Bonds on the SGX-ST is not to be taken as an indication of the merits of this offering (the “**Offering**”), Hon Hai, its subsidiaries, its associated companies or the Bonds. Prior to this Offering, there has been no market anywhere for the Bonds, or any market outside the ROC for the Common Shares.

**Offering Price: 100.00%**

**Citigroup**

**Goldman Sachs**

**HSBC**

**UBS**

(arranged in alphabetical order)

Offering Circular dated October 17, 2024

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## NOTICE TO INVESTORS

You should rely only on the information contained in this Offering Circular. Neither the Company nor Citigroup Global Markets Limited, Goldman Sachs (Asia) L.L.C., The Hongkong and Shanghai Banking Corporation Limited and UBS AG Hong Kong Branch (the “**Initial Purchasers**”) have authorized anyone to provide you with information that is different than or make any representation other than as contained in this Offering Circular in connection with the offering of the Bonds. If anyone provides you with different or inconsistent information, you should not rely on it.

You should assume the information in this Offering Circular is accurate only as of the date of this Offering Circular. The business, financial condition, results of operations and prospects of the Group may have changed since that date. Neither the delivery of this Offering Circular nor any sale of the Bonds made in connection with this Offering Circular will, under any circumstances, constitute a representation or create any implication that the information in this Offering Circular is correct as of any date subsequent to the date of this Offering Circular or that there have been no changes in the affairs of the Company since the date of this Offering Circular. Statements contained in this Offering Circular as to the contents of any contract or other documents referred to in this Offering Circular may not set forth all of the terms and conditions of such contracts or other documents.

In making an investment decision, prospective investors must rely on their own examination of the Company and the terms of the Bonds, including the merits and risks involved. Neither the Company nor the Initial Purchasers are making any representation to any purchaser of the Bonds regarding the legality of an investment in the Bonds by such purchaser under any legal investment or similar laws or regulations. This Offering Circular should not be considered as a recommendation or constituting an invitation or offer by the Company that any recipient of this Offering Circular should purchase the Bonds. You should not construe the contents of this Offering Circular as legal, business, accounting or tax advice. You should consult your own attorney, business advisor and tax advisor for legal, business and tax advice regarding an investment in the Bonds.

The Company has furnished the information contained in this Offering Circular. No representation, undertaking or warranty, express or implied, is made by the Initial Purchasers, the Trustee, the Agents or any of their respective affiliates, directors, officers, employees, agents, representatives or advisers or any person who controls any of them as to the accuracy or completeness of the information contained in this Offering Circular, and nothing contained in this Offering Circular is, or shall be relied upon as, a promise or representation by the Initial Purchasers, the Trustee, the Agents or any of their respective affiliates, directors, officers, employees, agents, representatives or advisers or any person who controls any of them. None of the Initial Purchasers, the Trustee, the Agents or any of their respective affiliates, directors, officers, employees, agents, representatives or advisers or any person who controls any of them assumes any responsibility for the accuracy or completeness of any of the information contained in this Offering Circular or any other information (financial, legal or otherwise) provided by the Company in connection with the issue of the Bonds or their distribution. Each person receiving this Offering Circular acknowledges that such person has not relied on the Initial Purchasers, the Trustee, the Agents or any of their respective affiliates, directors, officers, employees, agents, representatives or advisers or any person who controls any of them in connection with such person’s investigation of the accuracy of such information or such person’s investment decisions.

This Offering Circular may only be used where it is legal to sell the Bonds. None of the Company or the Initial Purchasers is making an offer to sell the Bonds in any jurisdiction where the offer or sale is not permitted. This Offering Circular may not be used for, or in connection with, any offer to, or solicitation by, anyone in any jurisdiction in which it is unlawful to make such an offer or solicitation. The distribution of this Offering Circular and the offering of the Bonds in certain jurisdictions may be restricted by law. Persons into whose possession this Offering Circular may come must inform themselves about and observe these relevant

restrictions. No action is being taken in any jurisdiction to permit an offering to the general public of the Bonds or the distribution of this Offering Circular in any jurisdiction where action would be required for those purposes.

This Offering Circular is confidential. This Offering Circular has been prepared by the Company solely for use in connection with the proposed offering of the Bonds described in this Offering Circular. This Offering Circular is personal to each prospective investor and does not constitute an offer to any other person or to the public generally to subscribe for, or otherwise acquire, the Bonds. Distribution of this Offering Circular to any person other than the prospective investor and any person retained to advise such prospective investor with respect to its purchase is unauthorized and any disclosure of any of its contents, without the prior written consent of the Company, is prohibited. Each prospective investor, by accepting delivery of this Offering Circular, agrees to the foregoing.

**PROHIBITION OF SALES TO EEA RETAIL INVESTORS:** The Bonds are not intended to be offered, sold or otherwise made available to and should not be offered, sold or otherwise made available to any retail investor in the European Economic Area (“**EEA**”). For these purposes, a retail investor means a person who is one (or more) of: (i) a retail client as defined in point (11) of Article 4(1) of Directive 2014/65/EU (as amended, “**MiFID II**”); or (ii) a customer within the meaning of Directive (EU) 2016/97 (as amended, the “**Insurance Distribution Directive**”), where that customer would not qualify as a professional client as defined in point (10) of Article 4(1) of MiFID II. Consequently no key information document required by Regulation (EU) No 1286/2014 (as amended, the “**PRIIPs Regulation**”) for offering or selling the Bonds or otherwise making them available to retail investors in the EEA has been prepared and therefore offering or selling the Bonds or otherwise making them available to any retail investor in the EEA may be unlawful under the PRIIPs Regulation.

**PROHIBITION OF SALES TO UK RETAIL INVESTORS:** The Bonds are not intended to be offered, sold or otherwise made available to and should not be offered, sold or otherwise made available to any retail investor in the United Kingdom (“**UK**”). For these purposes, a retail investor means a person who is one (or more) of: (i) a retail client, as defined in point (8) of Article 2 of Regulation (EU) No 2017/565 as it forms part of domestic law by virtue of the European Union (Withdrawal) Act 2018 (the “**EUWA**”); or (ii) a customer within the meaning of the provisions of the Financial Services and Markets Act 2000 (as amended, the “**FSMA**”) and any rules or regulations made under the FSMA to implement the Insurance Distribution Directive, where that customer would not qualify as a professional client, as defined in point (8) of Article 2(1) of Regulation (EU) No 600/2014 as it forms part of domestic law by virtue of the EUWA (the “**UK MiFIR**”). Consequently, no key information document required by Regulation (EU) No 1286/2014 as it forms part of domestic law by virtue of the EUWA (the “**UK PRIIPs Regulation**”) for offering or selling the Bonds or otherwise making them available to retail investors in the UK has been prepared and, therefore, offering or selling the Bonds or otherwise making them available to any retail investor in the UK may be unlawful under the UK PRIIPs Regulation.

In addition, in the UK this Offering Circular is only being distributed and is only directed at persons who are (i) investment professionals, as such term is defined in Article 19(5) of the Financial Services and Markets Act 2000 (Financial Promotion) Order 2005 (as amended, the “**Financial Promotion Order**”), or (ii) persons falling within Article 49(2)(a) to (d) (“**high net worth companies, unincorporated associations, etc.**”) of the Financial Promotion Order, or (iii) outside the UK (all such persons together being referred to as “**relevant persons**”). This Offering Circular must not be acted on or relied on by persons who are not relevant persons. The Bonds are only available to relevant persons, and any investment or investment activity to which this Offering Circular relates is available only to relevant persons and will be engaged in only with relevant persons. Any person who is not a relevant person should not act or rely on this Offering Circular or any of its contents.

**Notice to capital market intermediaries and prospective investors pursuant to paragraph 21 of the Hong Kong SFC Code of Conduct – Important Notice to Prospective Investors:** Prospective investors should be aware that certain intermediaries in the context of this offering of the Bonds, including certain Initial Purchasers, are “capital market intermediaries” (together, the “**CMIs**”) subject to Paragraph 21 of the Code of Conduct for

Persons Licensed by or Registered with the Securities and Futures Commission (the “**SFC Code**”). This notice to prospective investors is a summary of certain obligations the SFC Code imposes on such CMIs, which require the attention and cooperation of prospective investors.

Certain CMIs may also be acting as “overall coordinators” (together, the “**OCs**”) for this offering and are subject to additional requirements under the SFC Code.

Prospective investors who are the directors, employees or major shareholders of the Issuer, a CMI or its group companies would be considered under the SFC Code as having an association (an “**Association**”) with the Issuer, the CMI or the relevant group company. Prospective investors associated with the Issuer or any CMI (including its group companies) should specifically disclose this when placing an order for the Bonds and should disclose, at the same time, if such orders may negatively impact the price discovery process in relation to this offering. Prospective investors who do not disclose their Associations are hereby deemed not to be so associated. Where prospective investors disclose their Associations but do not disclose that such order may negatively impact the price discovery process in relation to this offering, such order is hereby deemed not to negatively impact the price discovery process in relation to this offering.

Prospective investors should ensure, and by placing an order prospective investors are deemed to confirm, that orders placed are bona fide, are not inflated and do not constitute duplicated orders (i.e. two or more corresponding or identical orders placed via two or more CMIs). If a prospective investor is an asset management arm affiliated with any Initial Purchaser, such prospective investor should indicate when placing an order if it is for a fund or portfolio where the Initial Purchaser or its group company has more than 50% interest, in which case it will be classified as a “proprietary order” and subject to appropriate handling by CMIs in accordance with the SFC Code and should disclose, at the same time, if such “proprietary order” may negatively impact the price discovery process in relation to this offering. Prospective investors who do not indicate this information when placing an order are hereby deemed to confirm that their order is not a “proprietary order”. If a prospective investor is otherwise affiliated with any Initial Purchaser, such that its order may be considered to be a “proprietary order” (pursuant to the SFC Code), such prospective investor should indicate to the relevant Initial Purchaser when placing such order. Prospective investors who do not indicate this information when placing an order are hereby deemed to confirm that their order is not a “proprietary order”. Where prospective investors disclose such information but do not disclose that such “proprietary order” may negatively impact the price discovery process in relation to this offering, such “proprietary order” is hereby deemed not to negatively impact the price discovery process in relation to this offering.

Prospective investors should be aware that certain information may be disclosed by CMIs (including private banks) which is personal and/or confidential in nature to the prospective investor. By placing an order, prospective investors are deemed to have understood and consented to the collection, disclosure, use and transfer of such information by the Initial Purchasers and/or any other third parties as may be required by the SFC Code, including to the Issuer, any OCs, relevant regulators and/or any other third parties as may be required by the SFC Code, it being understood and agreed that such information shall only be used for the purpose of complying with the SFC Code, during the bookbuilding process for this offering. Failure to provide such information may result in that order being rejected.

**SECTION 309B(1) NOTIFICATION:** In connection with Section 309B of the Securities and Futures Act 2001 of Singapore (the “**SFA**”) and the Securities and Futures (Capital Markets Products) Regulations 2018 of Singapore (the “**CMP Regulations 2018**”), the Company has determined, and hereby notifies all relevant persons (as defined in Section 309A(1) of the SFA), that the Bonds are ‘prescribed capital markets products’ (as defined in the CMP Regulations 2018) and Excluded Investment Products (as defined in MAS Notice SFA 04-N12: Notice on the Sale of Investment Products and MAS Notice FAA-N16: Notice on Recommendations on Investment Products).

No dealer, salesperson or other person is authorized to give any information or to represent anything not contained in this Offering Circular. You must not rely on any unauthorized information or representations. This Offering Circular is an offer to sell only the Bonds offered hereby, but only under circumstances and in jurisdictions where it is lawful to do so. You should not assume that the information contained in this Offering Circular is accurate as of any date other than the date of this Offering Circular. The Company's business, financial condition, results of operations and prospects may have changed since that date.

The distribution of this Offering Circular and the offering and sale of the Bonds in certain jurisdictions may be restricted by law. Persons into whose possession this Offering Circular comes are required by the Company and the Initial Purchasers to inform themselves about and to observe any such restrictions. For a description of certain further restrictions on offers and sales of the Bonds and distribution of this Offering Circular, see "Plan of Distribution" and "Transfer Restrictions of the Bonds". This Offering Circular does not constitute an offer of, or an invitation by or on behalf of the Company or the Initial Purchasers to subscribe for or purchase any of the Bonds in any jurisdiction in which such offer or invitation would be unlawful. This Offering Circular may be used only for the purposes for which it has been published.

## CERTAIN DEFINED TERMS, CONVENTIONS AND CURRENCY OF PRESENTATION

Except where the context otherwise requires, all references herein to **“Hon Hai”**, the **“Issuer”** or the **“Company”** are references to Hon Hai Precision Industry Co., Ltd. and all references herein to the **“Hon Hai Group”**, the **“Group”**, **“we”**, **“us”** and **“our”** are references to Hon Hai Precision Industry Co., Ltd. and its subsidiaries. All references herein to **“Taiwan”** or the **“ROC”** are to the island of Taiwan and other areas under the effective control of the Republic of China. All references herein to the **“ROC Government”** or the **“ROC Company Act”** are references to the government of the Republic of China and the Company Law of the Republic of China, respectively. All references herein to the **“FSC”** are to the Financial Supervisory Commission of the ROC. All references herein to **“U.S. GAAP”** are to accounting principles generally accepted in the United States. All references herein to the **“PRC”** and **“China”** are to the People’s Republic of China. All references herein to the **“TWSE”** are to the Taiwan Stock Exchange Corporation.

In this Offering Circular, the common shares, par value of NT\$10 per share, of the Company are referred to as the **“Common Shares”**.

Hon Hai publishes its financial statements in New Taiwan Dollars, the lawful currency of the ROC. All references herein to **“United States Dollars”**, **“U.S. Dollars”** and **“US\$”** are to United States dollars, references to **“€”** are to euro, which means the lawful currency of the member states of the European Union, references to **“New Taiwan Dollars”**, **“NT Dollars”** and **“NT\$”** are to New Taiwan dollars and references to **“RMB”** and **“Renminbi”** are to the lawful currency of the People’s Republic of China. Unless otherwise specified, where information contained in this Offering Circular has been translated into U.S. Dollars, it has been so translated, for convenience only, at the rate of NT\$32.52 = US\$1.00 or at the rate of RMB7.27 = US\$1.00, the noon buying rate as certified for customs purposes by the Federal Reserve Bank of New York on July 1, 2024. All amounts translated into United States Dollars as described above are provided solely for the convenience of the reader, and no representation is made that the NT\$ or US\$ amounts referred to herein could have been or could be converted into US\$ or NT\$, as the case may be, at any particular rate, the above rates or at all. Any discrepancies in any table between totals and sums of the amounts listed are due to rounding. For a definition of certain terms used herein, see **“Appendix C — Glossary”**.



## FINANCIAL INFORMATION PRESENTATION

Unless expressly stated otherwise, all financial information, description and other information regarding our financial condition and results of operations as of and for the years ended December 31, 2021 and 2022 and as of and for the years ended December 31, 2022 and 2023 (collectively, the “**Years Consolidated Financial Information**”) and as of and for the six-month periods ended June 30, 2023 and 2024 (collectively, the “**Six Months Consolidated Financial Information**”) included in this Offering Circular are presented on a consolidated basis.

We prepared our audited consolidated financial statements as of and for the years ended December 31, 2021 and 2022 and as of and for the years ended December 31, 2022 and 2023 in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the FSC (collectively, the “**Taiwan IFRS**”). Our consolidated financial statements as of and for the years ended December 31, 2021, 2022 and 2023 have been audited by our independent auditors, PricewaterhouseCoopers, Taiwan, in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the ROC. The independent auditors’ reports of PricewaterhouseCoopers, Taiwan dated March 15, 2023 and March 14, 2024 in relation to the audited consolidated financial statements of the Company as of and for the years ended December 31, 2022 and 2023, respectively, state that certain consolidated subsidiaries were audited by the other independent auditors and their opinion expressed, insofar as it relates to the amounts included in the consolidated financial statements relative to these consolidated subsidiaries was based solely on the reports of other independent auditors.

We prepared our unaudited consolidated interim financial statements as of and for the six-month periods ended June 30, 2023 and 2024 in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and IAS 34 “Interim Financial Reporting” that came into effect as endorsed by the FSC. Our unaudited consolidated interim financial statements as of and for the six-month periods ended June 30, 2023 and 2024 have been reviewed by our independent auditors in accordance with the Standard on Review Engagements 2410, “Review of Financial Information Performed by the Independent Auditor of the Entity” of the Republic of China (“**TWSRE 2410**”). The review report of PricewaterhouseCoopers, Taiwan dated August 14, 2024 relating to the unaudited consolidated interim financial statements of the Company as of and for the six-month period ended June 30, 2024 states that certain consolidated subsidiaries were reviewed by the other independent auditors and their conclusion expressed, insofar as it relates to the amounts included in the consolidated financial statements relative to these consolidated subsidiaries was based solely on the review reports of other independent auditors. In addition, the review report was qualified with respect to the effect of adjustments, if any, as might have been determined to be necessary had the financial statements of certain insignificant consolidated subsidiaries and investments accounted for under the equity method, been reviewed by independent auditors. The results of operations for the six-month period ended June 30, 2024 are not indicative of the results that may be expected for the year ending December 31, 2024.

The Taiwan IFRS differs from the International Financial Reporting Standards as issued by the International Accounting Standards Board (“**IASB**”) (the “**IFRS Accounting Standards**”), United States generally accepted accounting principles (“**U.S. GAAP**”) or generally accepted accounting principles of certain other countries. Potential investors should seek professional advice with respect to such differences from generally accepted accounting principles. All such financial data should be read in conjunction with, and are qualified in their entirety by reference to, the financial statements included elsewhere in this Offering Circular, including the Bonds thereto.

All amounts in the Years Consolidated Financial Information and the Six Months Consolidated Financial Information expressed in U.S. Dollars are provided solely for the convenience of the reader and, with respect to the Years Consolidated Financial Information and the Six Months Consolidated Financial Information, do not form part of the audited consolidated financial statements or unaudited consolidated interim financial statements. In this Offering Circular, where information has been presented in thousands, millions or billions of units, amounts may have been rounded up or down. Accordingly, the total of columns or rows of numbers in tables may not be equal to the apparent total of the individual items and actual numbers may differ from those contained herein due to rounding.

## **SPECIAL NOTE REGARDING FORWARD-LOOKING STATEMENTS**

All statements contained in this Offering Circular, statements made in press releases and oral statements that may be made by the Company or its officers, directors or employees acting on behalf of the Company that are not statements of historical fact constitute “forward-looking statements”. You can identify some of these forward-looking statements by terms such as “expects”, “believes”, “plans”, “intends”, “estimates”, “anticipates”, “may”, “will”, “would” and “could” or similar words. However, you should note that these words are not the exclusive means of identifying forward-looking statements. All statements regarding the Company’s expected financial position, business strategy, plans and prospects are forward-looking statements. These forward-looking statements, including statements as to:

- the Company’s financial condition;
- expected growth in customer demand;
- other expected industry trends;
- anticipated dates for new projects; and
- other matters discussed in this Offering Circular regarding matters that are not historical fact;

are only forecasts. These forward-looking statements involve known and unknown risks, uncertainties and other factors that may cause the Company’s actual results, performance or achievements to be materially different from any future results, performance or achievements expressed or implied by these forward-looking statements.

These risks, uncertainties and other factors include, among others:

- changes in the industry to which the Group is unable to adapt;
- changes in competitive conditions and the Group’s ability to compete under these conditions;
- changes in market prices for the Group’s products;
- changes in customer preferences;
- the rate of growth of the Group and its ability to meet the demands relating to its growth;
- changes in the availability and prices of input components the Group needs to manufacture its products;
- changes in currency exchange rates;
- changes in political, social and economic conditions and the regulatory environment in the ROC, PRC and other jurisdictions in which the Group operates its business; and
- other factors beyond the Company’s control.

Given the risks and uncertainties that may cause the Company’s actual future results, performance or achievements to be materially different than expected, expressed or implied by the forward-looking statements in this Offering Circular, the Company advises you not to place undue reliance on those statements. The Company is not representing or warranting to you that its actual future results, performance or achievements will be as discussed in those statements. Further, the Company disclaims any responsibility to update any of those forward-looking statements or publicly announce any revisions to those forward-looking statements to reflect future developments, events or circumstances.

## **ENFORCEABILITY OF FOREIGN JUDGMENTS IN THE ROC**

Hon Hai is a company limited by shares and incorporated under the ROC Company Act. Certain of the Company's directors and executive officers named in this Offering Circular are residents of the ROC, and some of the Company's assets and the assets of such persons are located in the ROC. As a result, it may be difficult for investors to enforce judgments obtained outside of the ROC against the Company or such persons in the ROC, including those predicated upon the civil liability provisions of the federal securities laws of the United States.

Any final judgment obtained against the Company in any court other than the courts of the ROC in respect of any legal suit or proceeding arising out of or relating to the Bonds or Common Shares will be enforced by the courts of the ROC without further review of the merits only if the court of the ROC in which enforcement is sought is satisfied that:

- the court rendering the judgment had jurisdiction over the subject matter according to the laws of the ROC;
- the judgment and the court procedures resulting in the judgment are not contrary to the public order or good morals of the ROC;
- if the judgment was rendered by default by the court rendering the judgment, (i) the Company was duly served within a reasonable period of time within the jurisdiction of such court in accordance with the laws and regulations of such jurisdiction, or (ii) process was served on the Company with judicial assistance of the ROC; and
- judgments of the courts of the ROC are recognized and enforceable in the jurisdiction of the court rendering the judgment on a reciprocal basis.

A party seeking to enforce a foreign judgment in the ROC would, except under limited circumstances, be required to obtain foreign exchange approval from the Central Bank of the Republic of China (Taiwan) (the "CBC") for the remittance out of the ROC of any amounts recovered in respect of such judgment denominated in a currency other than NT dollars.

## SUMMARY

The following summary is qualified in its entirety by, and should be read in conjunction with, the more detailed information and financial statements appearing elsewhere herein. Except as otherwise indicated, all financial information set forth herein with respect to the Company has been presented in New Taiwan Dollars in conformity with Taiwan IFRS.

Hon Hai Precision Industry Co., Ltd. is a leading technological solution provider, and it continuously leverages its expertise in software and hardware to integrate its unique manufacturing systems with emerging technologies. With its roots as a leading Original Equipment Manufacturer (OEM), Original Device Manufacturer (ODM) and Integrated Device Manufacturer (IDM) company, the Group has leveraged its decades-long expertise to become an Innovation Integration Design Manufacturer (IIDM). The Group offers an integrated approach to key components and core technology innovation, software and hardware integration and industrial design, addressing the needs of the end-user customer from design and development in the early stage to the final manufacturing and after-sales services to build long-term relationships. Its main products and services are categorized as follows: (i) Smart Consumer Electronics; (ii) Cloud and Networking Products; (iii) Computing Products; and (iv) Components and Others.

In addition to Information and Communications Technology (ICT) products, Hon Hai has also expanded into three new businesses in electric vehicles (EV), digital health and robotics industries. The Group is also committed to developing three core technologies: artificial intelligence (AI), semiconductors and new-generation communication technologies. Collectively, this forms Hon Hai's "3+3" strategy. Among them, electric vehicles and semiconductors will be one of the main growth drivers of the Group in the future. The Group's vertically integrated one-stop-shop platform has allowed the Group to capture new emerging market opportunities, in particular the Group has already seen robust growth in the business of AI server.

In terms of EV, Hon Hai has cultivated a global supply chain and has established in-house capabilities of key component manufacturing, structural R&D and system integration services. The Group utilizes this unique set of proficiencies to consolidate resources vertically from both upstream and downstream, which enables the Group to provide its customers with comprehensive "one-stop" solutions. In April 2024, the Group also completed the acquisition of a 50% stake in ZF's chassis module company. The new joint venture, ZF Foxconn Chassis Modules, will further strengthen the Group's vertical integration capabilities in the EV space. As a leading technological solution provider for decades that is dedicated to technological innovation, Hon Hai has founded a nonprofit organization to support the MIH EV Open Platform, whose core ethos is to share and propel the sustainable development of automotive ecosystem. MIH has more than 2,757 members globally and will play an important role to help innovate the industry and establish industry standards. Through a contract design and manufacturing service (CDMS) business model, the Group has successfully launched several EV models. The Group's deliveries of the MODEL C have exceeded 5,400 vehicles for the first seven months of 2024. Furthermore, the MODEL T electric bus has already entered into mass production, whilst the MODEL B is expected to enter into mass production next year. To support the growing demand of the Group's electric buses, Hon Hai broke ground on its new production facility in Qiaotou, Kaohsiung in April and expects the production to start in the third quarter of 2025. The Group has already begun testing autonomous assisted navigation driving function through collaboration with NVIDIA's platform, and the Group expects the function to be eventually integrated into its EV models.

In terms of semiconductors, the Group has also continued to strengthen its layout in IC design, and focused on the three major categories of driving assistance, electric drive, and automotive electronic platforms where the cost of electric vehicles has the highest proportion. The Group has started to work with automotive players and Tier-1 companies through its virtual vehicle platform and its SiC modules have been introduced into Europe, China, and Taiwan EV automotive customers. Hon Hai has entered mass production for multiple customers for

1200V MOSFET. To respond to the growing demand, the Group is also expanding its SiC wafer plant's production capacity.

In 2023, the Group launched three smart platforms (smart manufacturing, smart EV and smart city) and announced that it is now transforming from a technology manufacturing service provider to a platform solutions provider. Hon Hai will focus its future development on these three platforms leveraging its 50 years of expertise accumulated in components, modules, and system assembly, as well as the experience and technical capabilities accumulated over the past decade in IC and software development. With this solid foundation, the Group will continue to develop related technologies and products required for the three major platforms and to capture the growth opportunities brought by the advancement of Generative AI technology and applications.

The Group's key customers include Alphabet, Apple, Dell, Hewlett Packard Enterprise and Oracle. Given the strong growth of new business segments such as AI servers and EVs, the Group's customer base is becoming even more diversified.

As a result of our robust capabilities, we have achieved strong financial results. For the year ended December 31, 2023, the Company generated consolidated operating revenue of NT\$6,162,221.4 million (US\$189,490.2 million) and consolidated net income of NT\$154,789.4 million (US\$4,759.8 million), representing a decrease of 7.0%. and an increase of 2.5%, respectively, over the same period in the previous year. For the six months ended June 30, 2024, the Company generated consolidated operating revenue of NT\$2,874,542.5 million (US\$88,393.1 million) and consolidated net income of NT\$63,817.6 million (US\$1,962.4 million), representing an increase of 3.9%. and 30.1%, respectively, over the same period in the previous year.

The Company was incorporated on February 20, 1974. The Company changed its name in 1982 to "Hon Hai Precision Industry Co., Ltd." and registered as a company limited by shares. The Company is registered with the Ministry of Economic Affairs of the ROC under a uniform registration number of 04541302. The Company has been listed on the TWSE since 1991 under the registration number of 2317. In 2004, the Company merged with Ambit Microsystems Corporation, a manufacturer of communications modules and systems such as modules and adaptors for wireless local area network as well as cable modems. In 2005, the mobile phone and smart phone ODM business unit of the company, FIH Mobile (Stock Code: 2038) was listed on The Stock Exchange of Hong Kong Limited. In 2006, the Company merged with Premier Image Technology Corporation, a leading manufacturer of camera modules and optical components for digital cameras, projectors and other electronic products in the ROC. In 2016, the Company invested in Sharp Corporation, a Japanese multinational corporation that designs and manufactures electronic products. On July 13, 2017, FIT Hon Teng (incorporated in the Cayman Islands with limited liability under the name Foxconn Interconnect Technology Limited and carrying on business in Hong Kong as FIT Hon Teng Limited) (Stock Code: 6088), a consolidated subsidiary of the Company, was listed on The Stock Exchange of Hong Kong Limited and on June 8, 2018, Foxconn Industrial Internet (Stock Code: 601138), another consolidated subsidiary of the Company, was listed on the Shanghai Stock Exchange. Foxconn Industrial Internet is a world leading professional design and manufacturing service provider of communication network equipment, cloud service equipment, precision tools and industrial robots, providing customers with intelligent manufacturing services for new forms of electronic equipment products centered on the industrial internet platform.

### **Competitive Advantages**

The Company believes that it enjoys several key competitive advantages in its principal activities:

- At Scale end-to-end product solution provider and vertically integrated production, offering customized solutions and flexible cost structure
- Strong and reliable integration capabilities for optomechanics engineering and manufacturing

- Strong research and development capabilities
- Diversified and comprehensive global footprint
- Focused strategic cooperation with key industry leaders

### **Strategy**

The Company intends to execute its strategy by further integrating the following key aspects:

- Focus on maximizing existing business profitability and improving efficiency
- Optimize new AI technologies and tools to enhance performance and lower expense further
- Increase efficiency, control costs and develop AI-infused products and services by analyzing big data
- Leverage the Group's expertise and resources to capture AI infrastructure and server expansion market opportunities
- Aim at being a leader of building up a comprehensive edge AI environment
- Continue to move from a labor intensive business to an intelligence intensive and sustainably operated business, with labor-less factories, automation and the Group's "3+3" strategy
- Further strengthen its diversified and comprehensive global footprint

## THE OFFERING

*The following summary contains basic information about the Bonds and is not intended to be complete. It does not contain all the information that is important to you. For a more complete understanding of the Bonds, please refer to the section entitled “Description of the Bonds” in this Offering Circular. Capitalized terms used herein and not defined have the same meaning given to them in this Offering Circular.*

<b>Issuer</b>	Hon Hai Precision Industry Co., Ltd. (the “ <b>Issuer</b> ” or “ <b>Hon Hai</b> ”)
<b>The Offering</b>	US\$700,000,000 aggregate principal amount of the Bonds. The Bonds are being offered outside the United States in reliance on Regulation S and outside the Republic of China and not to, or for the account or benefit of, U.S. persons.
<b>Offering Price</b>	100.00%.
<b>Issue Date</b>	October 24, 2024.
<b>Maturity Date and Final Redemption</b>	Unless previously redeemed, repurchased and canceled, or converted, the Bonds will mature, and the Issuer will redeem the Bonds in U.S. Dollars, on October 24, 2029 at a redemption price equal to the Settlement Equivalent (as defined herein) of 100.00% of the outstanding principal amount thereof.
<b>Interest</b>	The Bonds will not bear interest.
<b>Ranking</b>	The Bonds will be Hon Hai’s direct, unconditional, unsubordinated and unsecured obligations (but subject to a negative pledge, as described below), and will rank <i>pari passu</i> without any preference or priority among themselves and with all of Hon Hai’s other direct, unconditional, unsubordinated and unsecured obligations, now or hereafter outstanding, except as otherwise provided herein.
<b>Conversion Rights</b>	<p>Subject to certain conditions, each holder of the Bonds (a “<b>Holder</b>”) will have the right during the Conversion Period (as defined herein) to convert its Bonds (being US\$200,000 in principal amount or an integral multiple of US\$100,000 in excess thereof) into Common Shares, provided, however, that the Conversion Right during any Closed Period (as defined herein) shall be suspended and the Conversion Period shall not include any such Closed Period.</p> <p>See “Description of the Bonds — Conversion” and “Risk Factors — Risks Relating to Ownership of the Bonds and the Common Shares — There are limitations on the ability of Holders of the Bonds to exercise conversion rights”.</p> <p>Subject to any applicable limitations then imposed by ROC laws and regulations, Hon Hai shall as soon as practicable but in no event more than five Trading Days (as defined herein) from the Conversion Date (as defined herein) issue Common Shares to the converting Holders.</p>



<b>Conversion Price</b>	The initial conversion price will be NT\$300.00 per Common Share with a fixed exchange rate applicable on conversion of Bonds of NT\$32.1860 = US\$1.00.
<b>Early Redemption Price</b>	The Early Redemption Price for each US\$200,000 in principal amount of the Bonds is determined so that it represents for the Holder a gross yield of 0.00% per annum on a semi-annual basis up to the Redemption Date on the basis of a 360-day year consisting of 12 months of 30 days each, and in the case of an incomplete month, the actual number of days elapsed. See “Description of the Bonds”.
<b>Settlement Equivalent</b>	For the relevant Rate Calculation Date (as defined herein) in respect of any U.S. Dollar-denominated amount payable in respect of the Bonds, means such U.S. Dollar amount converted into NT Dollar amount using the Fixed Exchange Rate (as defined herein), and then converted back to U.S. Dollar amount using the applicable Prevailing Rate (as defined herein) on such date.
<b>Repurchase at the Option of Holder</b>	Unless the Bonds have been previously redeemed, repurchased and canceled, or converted, each Holder shall have the right, at such Holder’s option, to require the Issuer to repurchase in U.S. Dollars all (or any portion of the principal amount thereof which is US\$200,000 or any integral multiple of US\$100,000 in excess thereof) of such Holder’s Bonds, on October 24, 2027 at a repurchase price equal to the Settlement Equivalent of the Early Redemption Price.
<b>Repurchase at the Option of the Holder upon a Change of Control</b>	If a Change of Control occurs with respect to the Issuer, each Holder shall have the right, at such Holder’s option, to require the Issuer to repurchase all of such Holder’s Bonds at the Settlement Equivalent of the Early Redemption Price on the date set by the Issuer for such repurchase, subject to certain conditions. See “Description of the Bonds — Repurchase of the Bonds”.
<b>Repurchase in the Event of Delisting</b>	In the event that the Common Shares cease to be listed or admitted to trading on the TWSE, each Holder shall have the right, at such Holder’s option, to require the Issuer to repurchase all of such Holder’s Bonds on the 20th Business Day after the Paying Agent mails to each Holder a notice regarding such delisting at the Settlement Equivalent of the Early Redemption Price.
<b>Redemption at the Option of the Issuer</b>	The Bonds may be redeemed at the option of the Issuer, in whole or in part, at any time on or after October 24, 2027 at the Settlement Equivalent of the Early Redemption Price on the Redemption Date (as defined herein); provided that (a) the Closing Price (as defined herein) of the Common Shares on each Trading Day during a period of 20 consecutive Trading Days, the last of which occurs not more than five days prior to the date on

which notice of such redemption is given, is at least 130% of the quotient of the Conversion Price multiplied by the Early Redemption Price and divided by US\$200,000, and (b) the applicable Redemption Date does not fall within a Closed Period.

Notwithstanding the foregoing, the Issuer may redeem the Bonds, in whole but not in part, at any time, on not less than 30 nor more than 60 days' notice, if more than 90% in principal amount of the Bonds originally outstanding has been redeemed, repurchased and canceled or converted, at the Settlement Equivalent of Early Redemption Price on the Redemption Date; provided that the applicable Redemption Date does not fall within a Closed Period.

**Additional Amounts**

Payment of principal on the Bonds will be made free and clear of, and without withholding or deduction for, any taxes, duties, assessments or other governmental charges imposed, levied, collected, withheld or assessed by or within the ROC or any other jurisdiction in which Hon Hai is then organized or from which any payment on the Bonds is made (or any political subdivision or Taxing Authority thereof or therein) to the extent set forth under "Description of the Bonds — Additional Amounts".

**Tax Redemption**

If, as a result of certain changes relating to the tax laws in the ROC or such other jurisdiction in which Hon Hai is then organized or resident for tax purposes, Hon Hai is required to pay Additional Amounts in connection therewith and such requirement to pay Additional Amounts cannot be avoided by the taking of reasonable measures by Hon Hai, the Bonds may be redeemed at the option of Hon Hai, in whole but not in part, at the Settlement Equivalent of the Early Redemption Price on the relevant Redemption Date; provided that such right cannot be exercised earlier than 45 days prior to the first date on which Hon Hai would be obligated to make an Additional Amounts payment with respect to all or substantially all of the outstanding Bonds.

**Negative Pledge**

Subject to certain exceptions, Hon Hai will not, and will procure that none of its Principal Subsidiaries (as defined herein) will, create or permit to subsist any Lien (as defined herein) on any of its or, as the case may be, such Principal Subsidiary's, property, assets or revenues, to secure for the benefit of the holders of any International Investment Securities (as defined herein) any sum owing in respect thereof or any guarantee or indemnity thereof without making effective provision to secure the Bonds (a) equally and ratably with such International Investment Securities with a similar Lien or (b) with such other security as shall be approved by a majority of the outstanding registered holders of the Bonds. See "Description of the Bonds — Certain Covenants — Negative Pledge".

<b>Governing Law</b>	The Indenture and the Bonds will be governed by and construed in accordance with the laws of the State of New York.
<b>Trustee</b>	The Hongkong and Shanghai Banking Corporation Limited
<b>Principal Paying Agent, Conversion Agent, Transfer Agent and Registrar (together, the “Agents”)</b>	The Hongkong and Shanghai Banking Corporation Limited
<b>Form and Denomination</b>	<p>The Bonds will be issued in registered form and only in denominations of US\$200,000 or any integral multiple of US\$100,000 in excess thereof. The Bonds will be represented by the Global Bond. On the closing date of the Offering, Hon Hai will deliver the Global Bond to The Hongkong and Shanghai Banking Corporation Limited as common depository. If (i) at any time the Common Depository advises the Issuer in writing that it is at any time unwilling or unable to continue as a depository for the Global Bond and a successor depository is not appointed by the Issuer within 90 days, (ii) either Euroclear or Clearstream or any alternative clearing system on behalf of which the Bonds evidenced by the Global Bond may be held is closed for business for a continuous period of 14 days (other than by reason of holidays, statutory or otherwise) or announces an intention permanently to cease business or in fact does so, or (iii) an event of default has occurred and is continuing with respect to the Bonds and the Trustee notifies the Issuer in writing that any of the Bonds have become immediately due and payable pursuant to the Indenture, the Issuer shall issue individual certificated bonds in registered form in exchange for the Global Bond in any authorized denominations and in an aggregate principal amount equal to the principal amount of the Global Bond.</p>
<b>Listing</b>	<p>Approval in-principle has been received from the SGX-ST for the listing of and quotation for the Bonds on the Official List of the SGX-ST. The SGX-ST assumes no responsibility for the correctness of any of the statements made, opinions expressed or reports contained in this Offering Circular. Approval in-principle for the listing and quotation of the Bonds on the SGX-ST is not to be taken as an indication of the merits of the Offering, Hon Hai, its subsidiaries, its associated companies or the Bonds. Prior to this Offering, there has been no market anywhere for the Bonds, or any market outside the ROC for the Common Shares.</p> <p>For so long as the Bonds are listed on the SGX-ST and the rules of the SGX-ST so require, the Bonds will be traded on the SGX-ST in a minimum board lot size of S\$200,000 (or its equivalent in other currencies).</p>
<b>Lock-ups</b>	Hon Hai has agreed with the Initial Purchasers that during a period beginning at the date and time the Purchase Agreement (as defined herein) was executed and delivered to the parties thereto and ending 90 days from the date hereof, it will not

directly or indirectly offer, sell, contract to sell, pledge, lend, grant any option to purchase, make any short sale or otherwise dispose of, any securities of Hon Hai that are substantially similar to the Bonds or any Common Shares, subject to certain exceptions, without the prior written consent of the Initial Purchasers (the “**Company Lock-up Agreement**”). The exemptions to the Company Lock-up Agreement allow Hon Hai to (i) implement stock splits and employee stock option plans, (ii) issue the conversion shares upon the conversion of the currency linked zero coupon convertible bonds due 2026 issued by the Company in August 2021, (iii) issue common stock issuable upon the conversion of securities or the exercise of warrants outstanding at the execution time of the Purchase Agreement, and (iv) sell the Bonds to the Initial Purchasers pursuant to the Purchase Agreement and issue the Common Shares upon the conversion of the Bonds; and allow any disposition by Hon Hai or any of its Affiliates or any person in privity with Hon Hai or any of its Affiliates due to group reorganization.

**Trading Market for the Common Shares**

The only trading market for the Common Shares is the TWSE. The Common Shares have been listed on the TWSE since 1991.

**Use of Proceeds**

The gross proceeds to Hon Hai from the Offering will be US\$700 million before deducting the Initial Purchaser’s discounts and estimated offering expenses payable by Hon Hai. Hon Hai intends to use the net proceeds from the Offering to purchase raw materials overseas.

**Delivery of the Bonds**

Delivery of the Bonds, against payment in same-day funds, is expected on or about October 24, 2024.

## SUMMARY FINANCIAL DATA

The following tables present our summary financial information. The summary financial information as of and for the years ended December 31, 2021, 2022 and 2023 set forth below should be read in conjunction with, our audited consolidated financial statements included elsewhere in this Offering Circular. The summary financial information as of and for the six-month periods ended June 30, 2023 and 2024 are derived from our unaudited consolidated interim financial statements as of and for the six-month periods ended June 30, 2023 and 2024 included elsewhere in this Offering Circular. Our audited consolidated financial statements as of and for the years ended December 31, 2021 and 2022 and as of and for the years ended December 31, 2022 and 2023 have been prepared and presented in accordance with the Taiwan IFRS. Our unaudited consolidated interim financial statements as of and for the six-month periods ended June 30, 2023 and 2024 have been prepared and presented in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and IAS 34 “Interim Financial Reporting” that came into effect as endorsed by FSC.

The Company has not quantified or identified the impact of the differences between Taiwan IFRS and IFRS Accounting Standards or the U.S. GAAP, see “Risk Factors — Risks Relating to the ROC — Financial reporting requirements and accounting standards in the ROC differ from those of other countries”. Taiwan IFRS differs from IFRS Accounting Standards issued by the IASB, the U.S. GAAP or the generally accepted accounting principles of certain other countries in certain respects, including, but not limited to, the extent that any new or amended standards or interpretations applicable under IFRS Accounting Standards may not be timely endorsed and came into effect by the FSC.

The Company maintains its accounting records and prepares its financial statements in New Taiwan (“NT”) dollars. The United States (“US”) dollar amounts disclosed in the financial statements are presented solely for the convenience of the reader and were translated to US dollars at the rate of NT\$32.52: US\$1.00, the noon buying rate in effect as of Federal Reserve Board on July 1, 2024, as uniformly applied for all the financial statements accounts. Such translation amounts are unaudited and should not be construed as a representation that the NT dollar amounts represent, have been, or could in the future be converted into US dollars at that or any other rate.

Rounding adjustments have been made in calculating some of the financial information included in this Offering Circular according to established commercial standard. As a result, rounded figures in the tables included in this Offering Circular may not add up to the aggregate amounts in such tables.

### Audited Consolidated Statement of Comprehensive Income

	For the Year Ended December 31,			
	2021	2022	2023	
	NT\$	NT\$	NT\$	US\$
				(unaudited)
				(in thousands, except per share data)
Operating revenue .....	5,994,173,882	6,626,996,750	6,162,221,359	189,490,202
Operating costs .....	(5,632,046,836)	(6,226,911,592)	(5,774,273,890)	(177,560,698)
<b>Net operating margin .....</b>	<b>362,127,046</b>	<b>400,085,158</b>	<b>387,947,469</b>	<b>11,929,504</b>
Operating expenses				
Selling expenses .....	(30,505,863)	(30,373,898)	(24,988,413)	(768,401)
General and administrative expenses .....	(77,592,927)	(81,665,346)	(86,410,794)	(2,657,158)
Research and development expenses .....	(105,068,764)	(114,258,072)	(110,019,767)	(3,383,142)

	For the Year Ended December 31,			
	2021	2022	2023	
	NT\$	NT\$	NT\$	US\$
				(unaudited)
	(in thousands, except per share data)			
<b>Total operating expenses</b> .....	(213,167,554)	(226,297,316)	(221,418,974)	(6,808,701)
Operating profit .....	148,959,492	173,787,842	166,528,495	5,120,803
Non-operating income and expenses				
Interest income .....	32,456,041	43,302,946	81,700,214	2,512,307
Other income .....	15,183,191	11,451,380	10,292,133	316,486
Other gains and losses .....	526,797	(12,067,275)	12,618,861	388,034
Finance costs .....	(21,958,495)	(34,736,195)	(65,543,261)	(2,015,475)
Share of profit (loss) of associates and joint ventures accounted for using equity method .....	18,404,717	5,772,788	(13,372,229)	(411,200)
<b>Total non-operating income and expenses</b> .....	44,612,251	13,723,644	25,695,718	790,152
<b>Profit before income tax</b> .....	193,571,743	187,511,486	192,224,213	5,910,955
Income tax expense .....	(39,748,702)	(36,439,937)	(37,434,831)	(1,151,133)
<b>Profit for the year</b> .....	153,823,041	151,071,549	154,789,382	4,759,822
<b>Other comprehensive income (loss)</b>				
<b>Components of other comprehensive income (loss) that will not be reclassified to profit or loss</b>				
Gain on remeasurement of defined benefit plans	102,846	208,286	51,098	1,571
Unrealized gain (loss) on valuation of financial assets at fair value through other comprehensive income .....	21,768,401	(40,378,633)	(9,481,466)	(291,558)
Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method .....	1,382,226	(4,565,722)	1,181,784	36,340
Income tax related to components of other comprehensive income (loss) that will not be reclassified to profit or loss .....	(4,162,768)	3,421,415	1,750,957	53,842
Other comprehensive income (loss) that will not be reclassified to profit or loss .....	19,090,705	(41,314,654)	(6,497,627)	(199,805)
<b>Components of other comprehensive income (loss) that will be reclassified to profit or loss</b>				
Financial statements translation differences of foreign operations .....	(16,100,213)	59,847,080	(24,592,479)	(756,226)
Gains (losses) on hedging instrument .....	230,467	(230,463)	-	-
Share of other comprehensive loss of associates and joint ventures accounted for using equity method .....	(7,098,091)	(4,881,107)	(3,218,901)	(98,982)
Income tax related to components of other comprehensive income (loss) that will be reclassified to profit or loss .....	(34,570)	34,566	-	-

	For the Year Ended December 31,			
	2021	2022	2023	
	NT\$	NT\$	NT\$	US\$
				(unaudited)
	(in thousands, except per share data)			
Other comprehensive income (loss) that will be reclassified to profit or loss .....	(23,002,407)	54,770,076	(27,811,380)	(855,208)
<b>Other comprehensive income (loss) for the year .....</b>	<b>(3,911,702)</b>	<b>13,455,422</b>	<b>(34,309,007)</b>	<b>(1,055,013)</b>
<b>Total comprehensive income for the year .....</b>	<b>149,911,339</b>	<b>164,526,971</b>	<b>120,480,375</b>	<b>3,704,809</b>
Profit attributable to:				
Owners of the parent .....	139,320,332	141,482,714	142,098,208	4,369,564
Non-controlling interest .....	14,502,709	9,588,835	12,691,174	390,258
	153,823,041	151,071,549	154,789,382	4,759,822
<b>Comprehensive income attributable to:</b>				
Owners of the parent .....	138,007,616	150,682,663	111,618,942	3,432,317
Non-controlling interest .....	11,903,723	13,844,308	8,861,433	272,492
	149,911,339	164,526,971	120,480,375	3,704,809
<b>Earnings per share (in dollars)</b>				
Basic earnings per share .....	10.05	10.21	10.25	0.32
Diluted earnings per share .....	9.91	10.06	10.07	0.31
<b>Audited Consolidated Balance Sheet</b>				
	As of December 31,			
	2021	2022	2023	
	NT\$	NT\$	NT\$	US\$
				(unaudited)
	(in thousands)			
<b>Current assets</b>				
Cash and cash equivalents .....	1,059,417,011	1,062,326,324	1,197,662,695	36,828,496
Financial assets at fair value through profit or loss - current .....	1,332,824	4,664,142	6,668,892	205,070
Financial assets at fair value through other comprehensive income - current.....	130,622	44,069	-	-
Financial assets at amortised cost, net-current ....	48,008,438	17,696,967	145,746,084	4,481,737
Financial assets for hedging - current.....	1,068,785	-	-	-
Accounts receivable, net .....	1,125,762,611	1,060,980,085	856,355,266	26,333,188
Accounts receivable - related parties, net .....	35,455,895	37,710,086	15,914,897	489,388
Other receivables .....	59,510,406	56,002,627	61,326,685	1,885,814
Other receivables - related parties .....	2,777,421	1,719,679	3,380,865	103,963
Inventory .....	672,145,365	939,022,052	730,765,401	22,471,261

	As of December 31,			
	2021	2022	2023	
	NT\$	NT\$	NT\$	US\$
				(unaudited)
	(in thousands)			
Prepayments .....	18,057,414	17,280,096	16,409,352	504,593
Other current assets .....	10,750,494	3,059,394	1,735,814	53,377
<b>Total current assets</b> .....	<b>3,034,417,286</b>	<b>3,200,505,521</b>	<b>3,035,965,951</b>	<b>93,356,887</b>
<b>Non-current assets</b>				
Financial assets at fair value through profit or loss - non-current .....	88,481,743	88,397,440	87,451,845	2,689,171
Financial assets at fair value through other comprehensive income - non-current .....	112,718,725	84,586,400	86,493,835	2,659,712
Financial assets at amortised cost, net - non-current .....	23,449,084	12,913,993	10,997,384	338,173
Investments accounted for using equity method ..	194,593,652	239,489,049	198,480,355	6,103,332
Property, plant and equipment .....	310,107,309	362,404,684	393,967,393	12,114,618
Right-of-use assets .....	40,260,192	40,405,796	41,327,924	1,270,846
Investment property - net .....	10,356,499	10,438,085	9,710,296	298,595
Intangible assets .....	45,352,837	46,660,039	39,601,142	1,217,747
Deferred income tax assets .....	20,443,452	20,761,532	20,203,948	621,278
Other non-current assets .....	28,697,615	27,411,741	15,588,904	479,364
<b>Total non-current assets</b> .....	<b>874,461,108</b>	<b>933,468,759</b>	<b>903,823,026</b>	<b>27,792,836</b>
<b>Total assets</b> .....	<b>3,908,878,394</b>	<b>4,133,974,280</b>	<b>3,939,788,977</b>	<b>121,149,723</b>
<b>Current liabilities</b>				
Short-term loans .....	546,372,008	582,610,083	501,772,585	15,429,661
Short-term notes and bills payable .....	23,999,117	31,491,497	61,328,531	1,885,871
Financial liabilities at fair value through profit or loss - current .....	964,015	3,595,029	6,881,219	211,600
Accounts payable .....	1,055,155,222	1,050,264,198	878,934,744	27,027,514
Accounts payable - related parties .....	21,022,980	18,676,748	14,184,424	436,175
Other payables .....	213,094,933	246,735,591	227,364,742	6,991,536
Current tax liabilities .....	26,474,025	24,602,394	24,744,828	760,911
Provisions for liabilities - current .....	2,876,585	3,891,380	1,557,895	47,906
Current lease liabilities .....	7,364,055	8,333,100	5,742,360	176,579
Long-term liabilities, current portion .....	38,586,760	33,092,726	85,892,209	2,641,212
Other current liabilities .....	61,770,571	110,520,773	100,931,157	3,103,664
<b>Total current liabilities</b> .....	<b>1,997,680,271</b>	<b>2,113,813,519</b>	<b>1,909,334,694</b>	<b>58,712,629</b>
<b>Non-current liabilities</b>				
Corporate bonds payable .....	226,258,790	245,282,706	230,519,100	7,088,533
Long-term loans .....	49,340,778	55,734,601	41,105,940	1,264,020
Provisions for liabilities - non-current .....	430,648	459,026	2,087,697	64,197
Deferred income tax liabilities .....	32,228,229	39,123,808	40,673,723	1,250,729



	As of December 31,			
	2021	2022	2023	
	NT\$	NT\$	NT\$	US\$
				(unaudited)
	(in thousands)			
Non-current lease liabilities .....	18,217,030	17,461,579	16,711,377	513,880
Other non-current liabilities .....	11,462,530	11,568,002	13,112,800	403,223
<b>Total non-current liabilities</b> .....	<b>337,938,005</b>	<b>369,629,722</b>	<b>344,210,637</b>	<b>10,584,582</b>
<b>Total liabilities</b> .....	<b>2,335,618,276</b>	<b>2,483,443,241</b>	<b>2,253,545,331</b>	<b>69,297,211</b>
<b>Equity</b>				
<b>Equity attributable to owners of parent</b>				
Share capital				
Common stock .....	138,629,906	138,629,906	138,629,906	4,262,912
Capital reserve				
Capital surplus .....	202,084,430	193,794,160	198,652,898	6,108,638
Retained earnings				
Legal reserve .....	170,755,591	184,894,008	199,205,382	6,125,627
Special reserve .....	87,315,126	89,505,893	82,154,208	2,526,267
Unappropriated retained earnings .....	871,193,344	925,890,351	987,703,855	30,372,197
Other equity interest				
Other equity interest .....	(89,505,893)	(82,154,208)	(113,221,953)	(3,481,610)
Treasury stocks .....	(15,194)	(15,194)	(15,194)	(467)
<b>Equity attributable to owners of the parent ...</b>	<b>1,380,457,310</b>	<b>1,450,544,916</b>	<b>1,493,109,102</b>	<b>45,913,564</b>
Non-controlling interest .....	192,802,808	199,986,123	193,134,544	5,938,947
<b>Total equity</b> .....	<b>1,573,260,118</b>	<b>1,650,531,039</b>	<b>1,686,243,646</b>	<b>51,852,511</b>
<b>Total liabilities and equity</b> .....	<b>3,908,878,394</b>	<b>4,133,974,280</b>	<b>3,939,788,977</b>	<b>121,149,722</b>
<b>Unaudited Consolidated Statement of Comprehensive Income</b>				
	For the Six Months Ended June 30,			
	2023	2024		
	NT\$	NT\$	US\$	
				(unaudited)
	(in thousands, except per share data)			
Operating revenue .....	2,766,985,529	2,874,542,542	88,393,067	
Operating costs .....	(2,595,073,890)	(2,691,373,679)	(82,760,568)	
<b>Net operating margin</b> .....	<b>171,911,639</b>	<b>183,168,863</b>	<b>5,632,499</b>	
Operating expenses				
Selling expenses .....	(11,569,086)	(10,455,253)	(321,502)	
General and administrative expenses .....	(38,766,317)	(38,882,678)	(1,195,655)	
Research and development expenses .....	(50,127,816)	(52,475,937)	(1,613,651)	

	For the Six Months Ended June 30,		
	2023	2024	
	NT\$	NT\$	US\$
			(unaudited)
	(in thousands, except per share data)		
<b>Total operating expenses</b> .....	(100,463,219)	(101,813,868)	(3,130,808)
Operating profit .....	71,448,420	81,354,995	2,501,691
Non-operating income and expenses			
Interest income .....	39,101,562	27,235,821	837,510
Other income .....	4,330,774	4,188,765	128,806
Other gains and losses .....	2,468,260	(2,693,423)	(82,824)
Finance costs .....	(31,557,098)	(19,899,484)	(611,915)
Share of loss of associates and joint ventures accounted for using equity method .....	(17,683,389)	(9,278,139)	(285,306)
<b>Total non-operating income and expenses</b> .....	(3,339,891)	(446,460)	(13,729)
<b>Profit before income tax</b> .....	68,108,529	80,908,535	2,487,962
Income tax expense .....	(19,066,090)	(17,090,965)	(525,552)
<b>Profit for the period</b> .....	49,042,439	63,817,570	1,962,410
<b>Other comprehensive income (loss)</b>			
<b>Components of other comprehensive income (loss) that will not be reclassified to profit or loss</b>			
Unrealized (loss) gain on valuation of financial assets at fair value through other comprehensive income .....	(3,142,273)	3,486,978	107,226
Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method .....	266,225	(1,127,372)	(34,667)
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss .....	(326,424)	(501,652)	(15,426)
Other comprehensive (loss) income that will not be reclassified to profit or loss .....	(3,202,472)	1,857,954	57,133
<b>Components of other comprehensive income (loss) that will be reclassified to profit or loss</b>			
Financial statements translation differences of foreign operations .....	(25,990,956)	64,858,305	1,994,412
Losses on hedging instrument .....	(403,158)	-	-
Share of other comprehensive loss of associates and joint ventures accounted for using equity method .....	(4,223,549)	(710,698)	(21,854)
Income tax related to components of other comprehensive income that will be reclassified to profit or loss .....	30,345	-	-
Other comprehensive (loss) income that will be reclassified to profit or loss .....	(30,587,318)	64,147,607	1,972,558
<b>Other comprehensive (loss) income for the period</b> .....	(33,789,790)	66,005,561	2,029,691
<b>Total comprehensive income for the period</b> .....	15,252,649	129,823,131	3,992,101
Profit attributable to:			
Owners of the parent .....	45,825,242	57,054,123	1,754,432
Non-controlling interest .....	3,217,197	6,763,447	207,978

	For the Six Months Ended June 30,		
	2023	2024	
	NT\$	NT\$	US\$
			(unaudited)
	(in thousands, except per share data)		
	49,042,439	63,817,570	1,962,410
<b>Comprehensive income (loss) attributable to:</b>			
Owners of the parent .....	15,966,331	116,473,104	3,581,584
Non-controlling interest .....	(713,682)	13,350,027	410,517
	15,252,649	129,823,131	3,992,101
Earnings per share (in dollars)			
Basic earnings per share .....	3.31	4.12	0.13
Diluted earnings per share .....	3.26	4.06	0.12
<b>Unaudited Consolidated Balance Sheet</b>			
	As of June 30,		
	2023	2024	
	NT\$	NT\$	US\$
			(unaudited)
	(in thousands)		
<b>Current assets</b>			
Cash and cash equivalents .....	1,187,732,906	1,048,679,660	32,247,222
Financial assets at fair value through profit or loss - current .....	4,402,290	4,927,431	151,520
Financial assets at amortised cost, net-current .....	44,541,898	203,076,028	6,244,650
Financial assets for hedging - current .....	21,694	-	-
Accounts receivable, net .....	772,488,971	843,640,016	25,942,190
Accounts receivable - related parties, net .....	18,444,216	17,969,059	552,554
Other receivables .....	62,286,256	52,373,214	1,610,492
Other receivables - related parties .....	6,006,488	7,594,487	233,533
Inventory .....	758,844,903	808,458,797	24,860,357
Prepayments .....	14,790,123	17,671,291	543,398
Other current assets .....	1,417,002	1,824,404	56,101
<b>Total current assets</b> .....	2,870,976,747	3,006,214,387	92,442,017
<b>Non-current assets</b>			
Financial assets at fair value through profit or loss - non-current .....	90,387,167	95,497,153	2,936,567
Financial assets at fair value through other comprehensive income - non-current .....	81,205,111	92,190,158	2,834,876
Financial assets at amortised cost, net - non-current .....	5,486,287	9,492,559	291,899
Investments accounted for using equity method .....	202,477,928	196,648,763	6,047,010
Property, plant and equipment .....	363,748,693	424,229,956	13,045,202

	As of June 30,		
	2023	2024	
	NT\$	NT\$	US\$
			(unaudited)
		(in thousands)	
Right-of-use assets .....	41,009,926	50,437,072	1,550,956
Investment property - net.....	10,016,975	9,478,445	291,465
Intangible assets .....	45,680,425	40,925,492	1,258,471
Deferred income tax assets .....	20,748,296	20,312,455	624,614
Other non-current assets .....	30,843,624	21,422,628	658,752
Total non-current assets .....	891,604,432	960,634,681	29,539,812
<b>Total assets</b> .....	<b>3,762,581,179</b>	<b>3,966,849,068</b>	<b>121,981,829</b>
<b>Current liabilities</b>			
Short-term loans .....	489,184,615	470,794,787	14,477,084
Short-term notes and bills payable .....	64,127,088	40,524,659	1,246,146
Financial liabilities at fair value through profit or loss - current .....	5,194,685	2,678,570	82,367
Accounts payable .....	761,401,797	879,786,999	27,053,721
Accounts payable - related parties .....	12,855,902	11,327,183	348,314
Other payables .....	282,992,600	292,590,687	8,997,254
Current tax liabilities .....	17,081,304	13,518,665	415,703
Provisions for liabilities - current .....	3,195,424	2,143,791	65,922
Current lease liabilities .....	7,446,814	6,437,369	197,951
Long-term liabilities, current portion .....	76,719,985	44,454,611	1,366,993
Other current liabilities .....	99,892,797	107,186,336	3,296,013
<b>Total current liabilities</b> .....	<b>1,820,093,011</b>	<b>1,871,443,657</b>	<b>57,547,468</b>
<b>Non-current liabilities</b>			
Corporate bonds payable .....	236,889,681	246,264,500	7,572,709
Long-term loans .....	48,337,806	45,871,271	1,410,556
Provisions for liabilities - non-current .....	2,571,344	2,276,153	69,992
Deferred income tax liabilities .....	40,965,889	41,880,431	1,287,836
Non-current lease liabilities .....	16,624,073	23,754,871	730,470
Other non-current liabilities .....	12,798,994	13,688,122	420,914
<b>Total non-current liabilities</b> .....	<b>358,187,787</b>	<b>373,735,348</b>	<b>11,492,477</b>
<b>Total liabilities</b> .....	<b>2,178,280,798</b>	<b>2,245,179,005</b>	<b>69,039,945</b>
<b>Equity</b>			
<b>Equity attributable to owners of parent</b>			
<b>Share capital</b>			
Common stock .....	138,629,906	138,629,906	4,262,912
<b>Capital reserve</b>			
Capital surplus .....	194,154,369	189,218,924	5,818,540
<b>Retained earnings</b>			
Legal reserve .....	199,205,382	213,430,086	6,563,041

	As of June 30,		
	2023	2024	
	NT\$	NT\$	US\$
			(unaudited)
		(in thousands)	
Special reserve .....	82,154,208	113,221,954	3,481,610
Unappropriated retained earnings .....	891,581,628	926,032,148	28,475,773
<b>Other equity interest</b>			
Other equity interest .....	(113,002,871)	(54,100,995)	(1,663,622)
Treasury stocks .....	(15,194)	(15,194)	(467)
Equity attributable to owners of the parent .....	1,392,707,428	1,526,416,829	46,937,787
Non-controlling interest .....	191,592,953	195,253,234	6,004,097
Total equity .....	1,584,300,381	1,721,670,063	52,941,884
Total liabilities and equity .....	3,762,581,179	3,966,849,068	121,981,829

## RISK FACTORS

*Prior to making any investment decision, prospective investors should consider carefully all of the information contained in this Offering Circular, including the risks and uncertainties described below. The businesses, financial condition or results of operations of the Company could be materially adversely affected by any of these risks. Any potential investor in, and purchaser of, the Bonds should also pay particular attention to the fact that the Company and to a large extent its activities are governed by the legal, regulatory and business environments in the ROC and the PRC, which in some respects may be different from those which prevail in other jurisdictions. The Company believes that the following factors may affect its ability to fulfil its obligations under the Bonds. Additional considerations and uncertainties not presently known to the Company, or which the Company currently deems immaterial, may also have an adverse effect on an investment in the Bonds. All of these factors are contingencies that may or may not occur, and the Company is not in a position to express a view on the likelihood of any such contingency occurring.*

*Factors which the Company believes may be material for the purpose of assessing the market risks associated with an investment in the Bonds are also described below. The Company believes that the factors described below represent the principal risks inherent in investing in the Bonds, but the inability of the Company to repay principal, pay interest or other amounts or fulfil other obligations on or in connection with the Bonds may occur for other reasons and the Company does not represent that the statements below regarding the risks of holding the Bonds are exhaustive.*

### **Risks Relating to our Industry and Business**

#### ***Volatile global economic conditions may put downward pressure on demand for our products and services.***

The global financial markets have experienced significant volatility in recent years, due to numerous factors including the global financial and economic crisis, trade tensions (such as between the United States and the PRC), the novel coronavirus 2019 (“COVID-19”) pandemic, the ongoing Russia-Ukraine conflict and Hamas-Israel conflict, the fluctuations in the PRC and United States stock markets and the slowdown of economic growth in the PRC, all leading to less favorable and more volatile financial and economic conditions.

In particular, trade tensions between the United States and the PRC have escalated, marked by tariffs and potential tariffs that continued to pressure manufacturers and supply chains cause great volatility in the global markets. Despite the “phase one” economic and trade agreement between the United States and the PRC effective from February 2020, the resolution of trade disputes remains uncertain. Most recently, in May 2024, the United States government announced tariff hikes on an additional \$18 billion of Chinese goods, including semiconductors and electric vehicles. The ongoing trade war has impacted the global economy and the industries that the Group operates in, including, for example, the information and communication technology (ICT) industry.

Moreover, U.S. export control laws may cause disruptions to the global supply chain, including for non-U.S. companies. Under U.S. export control laws, companies (including non-U.S. companies) purchasing, exporting, re-exporting, and/or transferring among others, any item in the United States, any U.S.-origin item wherever located, any foreign-made commodity that incorporates certain U.S.-origin commodities or that is bundled or commingled with certain U.S.-origin software, must comply with provisions in such U.S. export laws. For example, in April 2021, the U.S. Department of Commerce Bureau of Industry and Security (BIS) added seven PRC supercomputing entities to export ban list, citing national security concerns. In November 2020, the U.S. administration issued U.S. Executive Order 13959, which was subsequently amended in January 2021 and replaced by U.S. Executive Order 14032 in June 2021, prohibiting investments by any U.S. persons in publicly traded securities of certain Chinese companies that are deemed operating in China’s defense or surveillance

technology sectors. In October 2022, the BIS implemented a series of new export controls, which was subsequently updated in October 2023, on advanced computing and semiconductor items, aiming to restrict the PRC's ability to obtain advanced computing chips, develop and maintain supercomputers, and manufacture advanced semiconductors. Furthermore, measures adopted by an affected country to counteract the impact of another country's actions or regulations could lead to significant legal liability to multinational corporations, including our own. For example, in June 2021, the PRC adopted the Anti-Foreign Sanctions Law to provide a legal basis for China to adopt countermeasures against certain foreign sanctions. In July 2023, the PRC's Ministry of Commerce and General Administration of Customs jointly announced new export controls on two minerals critical to the manufacture of semiconductors. These may in turn have an impact on the Group's business, reputation and results of operations.

While we have kept a close eye on the developments of the U.S.-PRC trade war, there remains considerable uncertainty as to the timeline and outcome of the trade negotiations between the United States and PRC, including due to the incoming new administration in the United States after the 2024 election. Failure of trade negotiations between the United States and PRC or between the Group and its customers may lead to considerable additional costs and unexpected consequences on the Group's business, which could, in turn, harm its business and growth prospects. Whilst relocating production may be a solution to mitigate the impact of tariffs, the assembly of electronic products requires great direct labor input, which means that relocating production overseas could affect the profit margin of such products. Furthermore, these volatile market conditions may continue to adversely affect the demand for ICT products. The potential sustained decrease and slowdown in demand for such products may inflict significant downward pressure on prices. As a result, companies producing these products may reduce their orders with us or the prices with which these orders are placed. The reduced orders and prices may lead to reduced revenues, lower profit margins and/or loss of market share, any of which would have a material adverse effect on our business, reputation, financial condition and results of operations.

The COVID-19 pandemic and its global spread in the past few years, especially the surge of COVID-19 cases in major economic entities including the United States, the PRC, Europe and South East Asia caused great disruption to the business activities in the affected areas and uncertainty and volatility in global markets. Although the pandemic has subsided since early 2023, its aftermath may continue to influence economic conditions and our business operations. As economies gradually recover, the pace and extent of this recovery remain uncertain. If the economies of the PRC, Europe, the United States or the Group's other core markets recover at a slow rate, or experience a double-dip recession, the prospects of the ICT industry may be adversely affected, which may in turn have a material adverse effect on the Group's business, financial condition and results of operations, such as the Group's operations in China, India, Mexico, Vietnam, etc. However, even if the global economy experiences a full recovery, it cannot be assured that the demand for the Group's products and services will increase, or even be maintained.

In addition, the conflict in Ukraine, which began in February 2022 with Russia's attacks, has escalated through various stages, leading to extensive sanctions imposed by Western countries against Russia as well as retaliatory sanction measures taken by Russia, resulting in extensive disruptions in global supply chains. Meanwhile, ongoing turmoil in the Middle East, intensifying since the resurgence of Hamas-Israel hostilities in mid-2023, has further exacerbated regional instability and economic uncertainties. Furthermore, since early 2024, escalating tensions in the Red Sea region, marked by blockades and maritime security threats, have significantly impeded shipping routes and international trade through this crucial maritime corridor. Such geopolitical conflicts have created and may continue to create additional pressures on the global economy, leading to increases in energy and commodity prices and manufacturing costs.

***The Group is dependent on its key customers for a substantial portion of its revenues.***

The Group is dependent on its key customers, such as Apple, Dell, Hewlett Packard Enterprise, HP Inc. and Oracle, for a substantial portion of its total sales. In particular, the largest customer contributed 55.42% and 58.53% of the total net sales of the Group during the years ended December 31, 2022 and December 31, 2023, respectively. The loss of any key customers, or a reduction or delay in their orders would have a material adverse effect on the business, financial condition and results of operations of the Group.

The Group's ability to maintain close relationships with its key customers is essential to its strategy and to the ongoing growth of its business. The Group has entered into corporate purchase agreements with certain of its key customers, but such agreements do not obligate the customers to place an order with the Group. The precise terms for each shipment, such as pricing and quantities, are normally confirmed at the time each order is placed.

In addition, the Group generates significant accounts receivable in connection with providing manufacturing services to its key customers. If our customers were to become insolvent or otherwise were unable to pay for the manufacturing services provided by us, this could have a material adverse effect on our business, financial condition, results of operations and future prospects and could cause the price of the Bonds and the Common Shares to decline.

***Our operations may be affected by rising inflation rates within the PRC and globally.***

Inflation rates within the PRC have been on an upward trend in recent decades, while the global economy, including the US, is also facing inflationary pressures. Increasing inflationary rates are due to many factors beyond our control, such as rising food prices, rising production and labor costs, high lending levels, PRC and foreign governmental policy and regulations, and movements in exchange rates and interest rates. While recent developments indicate a slowing down of inflation in China over the past few years, the unpredictable nature of inflationary pressures remains a significant concern for our operations. Furthermore, the PRC is currently facing economic depression which may exacerbate these issues. It is impossible to accurately predict future inflationary trends. As a result, further inflationary pressures within the PRC may have a material adverse effect on our business and results of operations, as well as our liquidity and profitability.

***Our business is dependent on the ICT industries.***

Substantially all of our products and services, whether in the form of components, modules or full system assembly, have end-use applications in the ICT field. Our products and services can be further categorized as Smart Consumer Electronics, Cloud and Networking Products, Computing Products and Components and Others. Accordingly, our financial performance is dependent upon the continued growth of the ICT industries. These industries have historically been characterized by rapid technological changes and short product life cycles. In recent years, there have been significant shifts in demand for ICT products, driven particularly by the rapid adoption of new technologies such as Artificial Intelligence (AI). The emergence of AI technology is not only creating a new class of ICT products but also threatening the demand for existing and legacy ICT products. For example, traditional data storage and processing solutions are increasingly being replaced by AI servers that offer superior efficiency and scalability. Similarly, AI-powered consumer electronics, such as smart home devices and autonomous vehicles, are getting more traction, potentially at the expense of conventional computing products. Continuing adverse market conditions may lead our customers to implement cost-cutting strategies such as consolidating with other manufacturers, reducing production and increasing price pressure on suppliers.

As a result of the foregoing, any loss of key customers or products, decline in sales, or decline in operating margins could have a material adverse effect on the business, financial condition, results of operations and future prospects of the Group and could cause the price of the Bonds and the Common Shares to decline.



***The Group operates in a highly competitive industry.***

The markets for the Group's products are highly competitive with intense pressure on prices and margins for its products. The Group competes against many manufacturers, certain of which may have better research and development capabilities, greater global logistics, financial, marketing and other resources than the Group. Furthermore, certain PRC manufacturers and suppliers have substantially expanded their manufacturing capacities and advanced their technologies and deepened their relations with clients, stiffening competition in the industry. Current and prospective customers of the Group also evaluate the Group's capabilities against the merits of manufacturing products internally.

There can be no assurance that the Group will be able to compete successfully in these markets and failure to do so could have a material adverse effect on the business, financial condition, results of operations and future prospects of the Group and could cause the price of the Bonds and the Common Shares to fall. See "Business — Competition".

***Our overall margins may fluctuate as a result of the product mix manufactured by the Group.***

Our overall margins may fluctuate due to the fact that our products are mixed manufactured. For example, if we generate a greater proportion of our revenues from the sales of systems, which typically generate higher revenues but lower margins compared to components or modules, our overall margins may decline accordingly. In addition, the ASP for AI server is getting higher with more GPU included. Different transaction models, payment methods and terms upon the Company's discussions with customers will have different impact on gross margin performance. In summary, the gross margin of any given product of the Group could depend on the product's end market, total volume manufactured, complexity of manufacturing processes, stage of lifecycle, maturity of technology, business model and other factors. As a result, a change in product mix may decrease the gross margin and the operating margin of the Group, which could have a material adverse effect on the business, financial condition, results of operations and future prospects of the Group and could cause the price of the Bonds and the Common Shares to fall.

***Risks associated with the political and economic situation in Hong Kong and the PRC.***

On July 1, 1997, Hong Kong became a Special Administrative Region of the PRC. Although Hong Kong has thus far enjoyed a high degree of legislative, judicial and economic autonomy since the handover, there can be no assurance that there will not be a change in regulatory oversight as a consequence of the change of PRC policies over Hong Kong or, should such change occur, our business, financial condition and the results of its operations will not be adversely affected.

In 2019, the anti-extradition bill protests and disruption to businesses and transportation in various parts of Hong Kong caused a decrease in consumer spending and had affected inbound tourism to Hong Kong, which in turn had a negative impact on the Hong Kong economy. Civil unrest is outside the control of the Group and there can be no assurance that further large-scale protests will not occur in the future or as to the authorities' reactions to any such protests if they recur and the effect on the stability of the political and economic conditions in the region.

On June 30, 2020, the Standing Committee of the National People's Congress of the PRC passed the Law of the People's Republic of China on Safeguarding National Security in the Hong Kong Special Administrative Region (the "**Hong Kong National Security Law**"). The Hong Kong National Security Law took effect on June 30, 2020. The Government of the Hong Kong Special Administrative Region stated in a press release that the purposes of the Hong Kong National Security Law are to prevent, curb and punish specific crimes threatening national security, maintain prosperity and stability of Hong Kong and to protect the lawful rights and interests of residents of Hong Kong.

On July 14, 2020, the U.S. President signed into law the Hong Kong Autonomy Act (the “**Autonomy Act**”), which authorizes the U.S. President to impose sanctions on non-U.S. persons, entities, and financial institutions relating to the situation in Hong Kong. The same day, the U.S. President issued Executive Order 13936, The President’s Executive Order on Hong Kong Normalization (“**EO 13936**”), declaring a U.S. national emergency relating to the situation in Hong Kong, authorizing new Hong Kong related sanctions, and normalizing aspects of the U.S. relationship with Hong Kong. Under EO 13936, among other things, existing license exceptions and preferential status for Hong Kong under relevant U.S. export control laws and regulations are revoked. Any economic sanctions imposed under the Autonomy Act or EO 13936, trade-related restrictions under EO 13936, and other sanctions may have an impact on our operations, including technological innovation. The United States has imposed sanctions on and suspended collaborations with a number of Chinese companies and universities by including these entities in the Entity List and the Unverified List of the Bureau of Industry and Security of the U.S. Department of Commerce. If U.S.-China relations continue to deteriorate, there is a possibility that sanctions could be imposed on our business partners in the future. Any sanctions, damages, costs, obligations or liabilities in respect of these matters could have a material adverse effect on our business, reputation and/or the results of our operations and financial condition.

Certain foreign governments and organizations have also taken actions in response to or expressed concern regarding the enactment of the Hong Kong National Security Law and related legislations (including those related to the Hong Kong electoral system), and there is a risk that actions that have been or may be taken will have a detrimental effect, either directly or indirectly, on Hong Kong. At this stage, it is difficult to predict whether any trade restrictions and sanctions will adversely affect our business, reputation, financial condition and results of operations.

FIH Mobile Limited (Stock Code: 2038) (“**FIH Mobile**”) and FIT Hon Teng Limited (Stock Code: 6088) (“**FIT Hon Teng**”) are both consolidated subsidiaries of the Company that are listed on The Stock Exchange of Hong Kong Limited. Foxconn Industrial Internet Co., Ltd (Stock Code: 601138) (“**Fii**”), another consolidated subsidiary of the Company, is listed on the Shanghai Stock Exchange. Accordingly, our operations and performance may be affected by the prevailing general political and economic circumstances in Hong Kong and the PRC. Future political or economic instability or volatility or a sustained slowdown in domestic economic activities, may affect the Hong Kong stock market and the general economy and consequently, the value of our investments in this region and in turn, our business, performance, financial condition and results of operations may be adversely affected.

***We may not be able to develop successfully new production processes and new products or enter into new industries.***

We are continually evaluating new products and production processes and seeking potential opportunities to enter into new industries to diversify our business. We believe that our future success will depend in part upon our ability to develop new production processes and to develop and market new products which meet evolving customers’ needs, maintain technological leadership and successfully anticipate or respond to technological changes in production processes in a cost-effective manner and on a timely basis. Moreover, our ability to take the lead and secure a key position in new emerging industries, such as electronic vehicles (“**EV**”), digital health, robotics, artificial intelligence (“**AI**”), semiconductor and new generation communication, will have a significant impact on our long-term business growth. The Group has co-operated and intends to continue co-operating with ICT industry leaders and to continue engaging in and funding research and development activities to keep pace with market developments and remain competitive. There can be no assurance that we will be successful in developing new production processes and new products or entering into new industries. Furthermore, while we are committed to developing the three industries of EV, digital health and robotics and three applications across AI, semiconductor and new generation communication, there is no guarantee that our investments in these industries may succeed. Failure to do so could have a material adverse effect on our

business, financial condition, results of operations, reputation and future prospects and could cause the price of the Bonds and the Common Shares to fall.

The markets in which our customers compete are characterized by rapidly changing technology, innovation, evolving industry standards and continuous improvements in products and services. These conditions frequently result in short product life cycles. Our success is highly dependent on the success achieved by our customers in developing and marketing their products. If technologies or standards supported by our customers become obsolete or fail to gain widespread commercial acceptance, this could have a material adverse effect on our business, financial condition, results of operations and future prospects.

***The Group generally does not obtain long-term volume purchase commitments from customers, and therefore, cancelations, reductions in production quantities and delays in production by customers could adversely affect the Group's operating results.***

The Group generally does not obtain firm, long-term purchase commitments from customers. See “Business — Sales and Marketing”. Some of our customers have in the past experienced and may in the future experience significant decreases in demand for their products and services. The uncertain economic conditions in several of the markets in which our customers operate have prompted and may prompt some of the customers to cancel orders, delay the delivery of some of the products that the Group manufactures or place purchase orders for fewer products than the Group previously anticipated.

Cancelations, reductions or delay of orders by customers may:

- adversely affect our operating results by reducing the volumes of products that the Group manufactures for its customers;
- delay recoupment of our expenditures for or lead to write-off of inventory purchased in preparation for customer orders; and
- lower our asset utilization, which would affect our results of operations.

***We are subject to risks arising from international operations.***

We conduct our international operations in Asia, Europe and Americas, and we continue to consider additional opportunities to make foreign acquisitions and construct new foreign facilities. As a result of our international operations, we are affected by economic and political conditions in foreign countries, including the imposition of government controls, political and economic instability, trade restrictions, changes in tariffs, laws and policies affecting trade and investment, the lack of development of local infrastructure, labor unrest and difficulties in staffing, coordinating communications among and managing international operations, fluctuations in currency exchange rates, earnings expatriation restrictions, difficulties in obtaining export licenses, and misappropriation of intellectual property.

For example, the PRC has been making important amendments to the regime under the Export Control Law, which first came into force on December 1, 2020. In July 2023, the Ministry of Commerce, together with other agencies, announced new export controls on gallium and germanium (two rare minerals that are widely used in the production of semiconductors and other high technology goods) and drone-related items. In December 2023, the Ministry of Commerce and the General Administration of Customs jointly announced the 2024 version of the Catalogue of Dual-use Items and Technologies Subject to Import and Export Licensing (the “**2024 Dual-Use Catalogue**”). The 2024 Dual-Use Catalogue incorporated some but not all of the new and updated controls announced earlier in 2023, and some control measures imposed in earlier years remain in force and must also be complied with. While the scope of such export control laws and regulations is evolving, we may have to reorganize our operations to comply with such laws and regulations nor is there any guarantee that we may be able to respond to such developments in a timely fashion. In addition, geopolitical conflicts such as the Russia-

Ukraine conflict and the Hamas-Israel conflict, have further exacerbated regional instability and economic uncertainties. Such conflicts have created and may continue to create additional pressures on the global economy, leading to increases in energy and commodity prices and manufacturing costs.

Additionally, to respond to customer requirements, we may further expand internationally. If we pursue expansion in these locations, we may incur additional capital expenditures and experience higher labor costs in these locations. We cannot assure investors that we will realize the anticipated strategic benefits of our international operations or that our international operations will contribute positively to, and not adversely affect, our business and operating results.

***The Group may be exposed to risks as a result of strategic acquisitions, joint ventures, reorganization, investments or business cooperation arrangements.***

The Group has made, and will continue to consider making strategic acquisitions, investments or entering into joint ventures or business cooperation arrangements to expand or enhance its business. We may also reorganize the Company or its operations. In particular, the Company has announced several strategic business ventures in the automotive industry. For example, in September 2021, the Company and PTT Public Company Limited announced the agreement to form a joint venture, Horizon Plus, to invest and operate EV manufacturing facility in Thailand, which broke ground in 2022. In September 2022, the Group and Stellantis N.V. announced the agreement to form a joint venture, SiliconAuto, dedicated to designing and selling a family of semiconductors, including IC, to supply the automotive industry. In addition, pursuant to an agreement in July 2023, the Company acquired 50% of the equity of ZF Chassis Modules GmbH in April 2024, establishing a 50-50 joint venture, ZF Foxconn Chassis Modules, to further strengthen its vertical integration capabilities in the EV space.

Strategic acquisitions, joint ventures, reorganization, investments or business cooperation arrangements may divert our management's time and resources from our normal daily operations, disrupt our ongoing businesses and strain our liquidity and capital resources. In addition, our success in our expansion into new industry, such as automotive industry depends on our ability to succeed in the relevant legal, regulatory, economic, environmental, social and political conditions which we have little control over. If we fail to develop and implement policies and strategies that will be effective such new industry, our business, financial condition and results of operations would be materially and adversely affected.

It cannot be assured that the Group will be able to (1) identify future strategic acquisitions, investments or business cooperation arrangements, (2) consummate or implement these potential acquisitions, investments and business cooperation arrangements on favorable terms, if at all, or (3) if consummated or implemented, successfully integrate the operations and management of future acquisitions, investments and business cooperation arrangements. Such acquisitions, investments, joint ventures, business cooperation arrangements and reorganization involve significant risks, which could have a material adverse effect on the Group, including:

- Financial risks, such as (1) the payment of a purchase price that exceeds the future value that the Group may realize from the acquired operations and businesses; (2) an increase in the Group's expenses and working capital requirements, which could reduce the Group's return on invested capital; (3) potential known and unknown liabilities of the acquired businesses, particularly where the acquired business is loss-making; (4) costs associated with integrating acquired operations and businesses; (5) the dilutive effect of the issuance of additional equity securities; (6) the incurrence of additional debt; (7) the financial impact of valuing goodwill and other intangible assets involved in any acquisitions, potential future impairment write-downs of goodwill and indefinite life intangibles and the amortization of other intangible assets; (8) possible adverse tax and accounting effects; (9) special risks associated with joint ventures or problems with joint venture partners, including, among other things, dissimilar business interests or one or more of the partners experiencing financial difficulties, and (10) the risk that the Group may spend substantial amounts on any such acquisition and as a result assume significant

contractual and other obligations with no guaranteed levels of revenue or that the Group may have to exit at loss.

- Operating risks, such as (1) the diversion of management's attention to the assimilation of the businesses to be acquired; (2) the risk that the acquired businesses will fail to maintain the quality of services that the Group has historically provided; (3) the need to integrate or implement financial and other systems and add management resources; (4) the need to maintain customer, supplier or other favorable business relationships of acquired operations and restructure or terminate unfavorable relationships; (5) the potential for deficiencies in internal controls of the acquired operations; (6) the Group may not be able to attract and retain the employees necessary to support the acquired businesses; (7) unforeseen difficulties (including any unanticipated liabilities) in the acquired operations; and (8) the impact on the Group of any unionized work force it may acquire or any labor disruptions that might occur.

Any future strategic acquisitions, joint ventures, reorganization, investments or business cooperation arrangements may not be successful, may harm the Group's reputation and business, may not benefit the Group's business strategy, may not generate sufficient revenues to offset the associated acquisition costs and additional operating expenses or may not otherwise result in the intended benefits. See "— Negative publicity may have a material adverse effect on our business".

***We are vulnerable to any force majeure events or natural disasters and other disruptive events that could severely disrupt the normal operation of our business and adversely affect earnings.***

Many places in the world have in the past experienced and/or are currently experiencing outbreaks or pandemic of contagious diseases, such as severe acute respiratory syndrome, avian flu or COVID-19, as well as issues related to contaminated drinking water or food, which may potentially result in travel restrictions, quarantine of infected employees and related persons and/or other measures, and if uncontrolled, may materially affect our operations at one or more of our facilities. We cannot predict the impact of any future outbreak or pandemic could have on our business and results of operations.

For example, the COVID-19 pandemic resulted in restrictions on travel and public transport and prolonged closures of workplaces in the past few years. While the pandemic has waned since early 2023, its lingering effects, as well as the potential for future outbreaks, could have an adverse impact on economic conditions and our business operations. Our production operations require adequate supplies of key components and raw materials, such as chips and copper, on a timely basis and at commercially reasonable prices. A pandemic affecting the countries or regions of origin or processing of such key components and raw materials may significantly disrupt the availability of such key components and raw materials or increase their prices. Our revenue and earnings could decline if we are unable to obtain adequate supplies of the necessary key components and raw materials in a timely manner or if there are significant increases in the costs of key components and raw materials.

Further, there can be no assurance that the preventive measures we take will be sufficient to mitigate the risks posed by COVID-19 or other epidemics in the future, and our ability to perform critical functions could be adversely affected, which could in turn materially and adversely affect our business, financial condition and results of operations. In addition, if any of our employees are affected by a severe communicable disease, it could adversely affect or disrupt production levels and operations at the relevant production facilities (including the closure of our production facilities to prevent the spread of the disease) and materially and adversely affect our business, financial condition and results of operations. The spread of any severe communicable disease in the PRC or elsewhere may also affect the operations of our customers and suppliers, which could materially and adversely affect us.

Any force majeure events, including the outbreak, or threatened outbreak, of any severe communicable disease (such as severe acute respiratory syndrome or avian influenza) in our global operations locations could also

materially and adversely affect the overall business sentiment and environment in the PRC, particularly if such outbreak is inadequately controlled. This, in turn, could materially and adversely affect domestic consumption, labor supply and, possibly, the overall gross domestic product (“GDP”) growth of the PRC. A portion of our revenue is currently derived from our PRC operations, and any labor shortages on a contraction or slowdown in the growth of domestic consumption in the PRC could materially and adversely affect our business, financial condition and results of operations.

Additionally, certain areas in the ROC and the PRC are susceptible to droughts, earthquakes, typhoons and floods. Some earthquakes and floods in recent years caused damage to production facilities and adversely affected the operations of many companies. Although we did not experience significant structural damage to the facilities, there can be no assurance that future earthquakes and floods will not occur and result in major damage to the facilities, which could have a material adverse effect on our results of operations. Our major production facilities, as well as many of our suppliers and customers, are located in the ROC and the PRC. If the customers are affected by any droughts, earthquakes, typhoons, floods or other natural disasters, demand for our products could decline. If the suppliers are affected, our production schedule could be interrupted or delayed. For example, since early 2021, the ROC has experienced drought that has adversely impacted and may continuously adversely impact, directly or indirectly, our production capability and the supply of key components and/or raw materials in the ROC (and potentially elsewhere) because the Group’s and its suppliers’ manufacturing process requires water. In July 2021, certain regions of the PRC (including those where the Group currently operates, such as Zhengzhou) were impacted by major flooding caused by heavy rainfall. In August 2022, the Sichuan provincial government suspended power to industrial customers amid a prolonged heat wave. As a result, the Group suspended production at its Chengdu facility during this time. In September 2024, Quang Ninh facility in Vietnam was impacted by a typhoon, causing damage to some production equipment and the building structure. Additionally, in April 2024, Taiwan experienced a significant earthquake, which disrupted local infrastructure, potentially impacting our operational management and production capabilities. Such natural disasters may result in a severe disruption of our operations and we may not be able to reallocate resources or relocate its operations in a timely manner in response to the disruption of operations. As a result, a major drought, earthquake, typhoon, flood, natural disaster, climate change or other disruptive events in the ROC, the PRC or elsewhere could severely disrupt the normal operations of our business and have a material adverse effect on the financial condition and results of operations. Similarly, acts of terrorism, wars, threats of war, social unrest and the corresponding heightened travel security measures instituted in response to such events, as well as geopolitical uncertainty and international conflict and tension, could affect economic development and the stability of the global economy, which in turn, could have a material adverse effect on the business, financial condition and results of operations of the Group. In addition, we may not be adequately prepared in terms of contingency planning or have recovery capabilities in place to deal with a major incident or crisis. As a result, operational continuity of the Group may be materially and adversely affected, and our reputation may be negatively impacted.

***Our profitability and results of operations could be materially and adversely affected by increases in labor costs and raw material costs.***

A large majority of our workforce is employed in the PRC, followed by India, Vietnam, Mexico and other regions. The wages paid for manufacturing labor may continue to remain stable or increase as a result of the enactment of new labor laws and social development. The enactment of labor laws and regulations may further impose liabilities on employers and stipulate stricter requirements in terms of signing labor contracts, paying remuneration and dissolving labor contracts. In addition, the availability of workers who are willing to work in factories may be negatively impacted by societal conditions. These may put upward pressure on wages. Meanwhile, inflationary pressures and supply chain disruptions in our various production sites could also lead to increases in costs for raw materials, such as copper and steel materials.

Such higher costs may lead to increased operating costs and expenses and lower the cost competitiveness of our operations. If we are unable to offset the increase in labor and raw material costs or pass along these increased costs to our customers, our profitability and results of operations could be materially and adversely affected.

***The Group's success depends on its ability to retain and attract its key and qualified personnel.***

We are highly dependent on principal members of our management staff. The loss of the services of some of these key management staff could have a material adverse effect on our business, results of operations and future prospects and could cause the price of the Bonds or the Common Shares to fall. For instance, the Company's founder, Mr. Gou Tai-Ming resigned as a member of the Board of Directors on September 1, 2023 and Independent Director David Kuo resigned on January 31, 2024. We do not maintain insurance with respect to the loss of any of our key personnel.

Our success also depends to a significant extent upon, among other factors, the continued service of our skilled technical, managerial and sales personnel and on our ability to continue to attract, retain and motivate such personnel. The loss of the services of any of these key personnel without adequate replacement or the inability to attract new qualified personnel could have a material adverse effect on our business, financial condition, results of operations and future prospects and could cause the price of the Bonds and the Common Shares to fall.

***The Group may not be able to effectively manage its rapid expansion.***

The Group has significantly expanded its production in recent years and, in conjunction with the execution of its strategy, expects to continue to expand its production in terms of geography, industry, customers and end-user products. To manage its growth, the Group must continue to improve its managerial, technical, operational and other resources, and to implement an effective management information system. In order to fund our ongoing operations, research and development and our future growth, the Group needs to have sufficient internal sources of liquidity or access to additional financing from external sources. For example, in October 2020, certain subsidiaries of the Group issued medium term notes, which were guaranteed by the Company. Moreover, the Company may also issue domestic corporate bonds from time to time to support various financing needs. Further, the Group will be required to manage relationships with a greater number of customers, suppliers, equipment vendors and other third parties. There can be no assurance that the Group will not experience issues, such as shortages of raw materials and components, capacity constraints, construction delays, difficulties in ramping up production at new facilities or upgrading or expanding existing facilities and training an increasing number of personnel to manage and operate those facilities. In particular, failure of the Group to implement its expansion plans in a timely manner could adversely affect its ability to maintain, expand and diversify its customer base and to maintain the quality of its production. There can be no assurance that such expansion plans will not adversely affect our existing operations, which could have a material adverse effect on our business, financial condition, results of operations and future prospects and could cause the price of the Bonds and the Common Shares to fall.

***We may incur high costs in our expansion into new businesses or new areas of operation.***

As we continually expand the supply of new products and services, we expect to incur higher costs, including research and development costs, as we scale the "learning curve" in these new products and services. These new products and services may require expertise that we are still building up, and higher costs may be incurred due to efforts to gather the required expertise and capabilities. Similarly, expanding our operations into new geographical areas can also introduce significant costs. These costs may include establishing new facilities, recruiting local employees, complying with diverse regulatory requirements and logistics challenges. These higher costs may result in lower profit margins for the Group, which in turn may adversely affect our business,

financial condition, results of operations and prospects. In addition, there is no guarantee that we will be successful in expanding into these new businesses and/or new areas.

***Raw materials and components shortages may adversely affect the Group.***

The Group purchases certain of its key components and raw materials from certain suppliers which the Group believes currently satisfy the Group's quality standards and can meet our volume requirements. However, the capacity of certain of these suppliers may not be equipped to cope with increases in orders by the Group. For example, the outbreak of any severe communicable disease such as COVID-19 occurring within the country or region of these suppliers may significantly disrupt the availability of such key components and raw materials or increase their prices. Our revenue and earnings could decline if we are unable to obtain adequate supplies of the key components and raw materials in a timely manner or if there are significant increases in the costs of key components and raw materials.

The Group is also required, in certain circumstances, to source certain key components from suppliers who have been qualified by its customers, and the Group may not be able to obtain satisfactory alternative sources of supply should such qualified suppliers be unable to supply the Group's requirements in the future. There can be no assurance that shortages of supply will not occur in the future and that, if such shortages occur, the Group will be able to obtain an adequate alternative supply of components and raw materials to meet production demand.

***Principal shareholder's interests may differ from those of other shareholders.***

As of August 31, 2024, Mr. Gou Tai-Ming directly or indirectly owned or controlled in aggregate 12.56 per cent. of the Company's outstanding shares. Whilst Mr. Gou Tai-Ming has retired as a member of the Board of Directors on September 1, 2023, as a principal shareholder, he has significant influence on certain of our decisions and transactions. We cannot assure that Mr. Gou Tai-Ming, in his capacity as a principal shareholder, will not cause us to enter into transactions or take, or fail to take, other actions or make decisions that conflict with the interests of the holders of the Bonds.

***We may be subject to increased taxes.***

As our overseas operations continue to expand, we may become subject to further taxation as a result of our overseas business in the future. Taxation by these and other overseas tax authorities could increase our effective tax rate, and there can be no assurance that such taxation would not adversely affect the cash flow and results of our operations in the future. In addition, the tax rates applicable to us could be rescinded or changed. In order to tackle tax avoidance, improve the coherence of international tax rules and ensure a more transparent tax environment, a lot of countries and jurisdictions have been working with OECD/G20 Inclusive Framework (IF) on Base Erosion and Profit Shifting ("REPS"). In June 2021, the finance ministers of the G7 nations gave further support to the OECD's "Programme of Work" by announcing an agreement on the principles of the two pillar solution to tackle the challenges of taxing a digitalized economy. Pillar One focused on the allocation of group profits among taxing jurisdictions based on a market-based concept, rather than the historical "permanent establishment" concept. Pillar Two, among other things, introduced a global minimum tax rate of at least 15% (determined on a country by country basis). Following the G7 announcement, the IF announced on July 1, 2021 broad agreement on the two pillars. In October 2021, OECD released a statement reflecting the high-level agreement of IF member jurisdictions on core design elements of Pillars One and Two of the BEPS project. The OECD released public consultation documents on certain aspects of the Pillar One in December 2022 and July 2023, which reflected the ongoing work as well as issues that remained open. On February 19, 2024, the OECD published a report with respect to Pillar One, which is incorporated in the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2022. The IF also released further guidance on the Pillar Two model rules throughout 2022 and 2023, including commentary, an implementation framework, and administrative guidance. On April 25, 2024, the OECD released the consolidated commentary to the model



rules, which incorporates the three tranches of administrative guidance that were issued before the end of 2023. The European Union (EU), Vietnam and Japan and a number of other jurisdictions intend to introduce Pillar Two from 2024, while other countries and territories, such as Singapore, have indicated they will introduce Pillar Two from 2025. Under the Pillar Two legislation, we are liable to pay a top-up tax for the difference between its GloBE effective tax rate per jurisdiction and the 15% minimum rate. We have assessed the exposure to the Pillar Two legislation when related legislations were effective in certain regions. However, the ultimate impact of the proposals on the operations of our Group remains uncertain at this stage and we will continually examine the impact. As the Pillar Two legislation is expected to be enacted in more countries going forward, it could further impact our future financial performance.

In addition, the Cayman Islands introduced an Economic Substance Law effective from January 1, 2019 that requires an increased level of substance to be maintained in the Cayman Islands for all companies that fall within the new regime. Similar new laws have been introduced in The Bahamas, the British Virgin Islands and other similar offshore jurisdictions. As we are a multinational corporation with many offshore entities incorporated in these jurisdictions, BEPS and the proposals would have a significant impact on our global tax strategies and we may need to restructure the business to be in compliance with these new laws, which in turn may result in an increase in our tax expenses. We may also be required to reorganize our operations should there be a change in tax policies in view of the increase in our tax expenses and operating cost. There is no assurance that we may be able to respond in a timely manner which could then have a material adverse impact on our financial condition and results of operation, nor is there any assurance that such reorganization may succeed.

***We may be involved in intellectual property disputes, especially in the new industries that we recently entered into.***

From time to time, we receive communications from third parties asserting patent rights to our products and we enter into discussions with such third parties as to their respective positions and the terms of any possible licenses in respect of such patent rights. We may also from time to time encounter litigation initiated by third parties based on claims that our technologies, processes or products infringe the intellectual property rights of others or that we have misappropriated the trade secrets of others, especially in the new industries that we recently entered into. We may also initiate lawsuits to defend the ownership of our inventions and our trade secrets. For example, in 2006, three of the Company's indirectly wholly-owned subsidiaries, Shenzhen Futaihong Precision Industrial Co., Ltd., Hongfujin Precision Industry (Shenzhen) Co. Ltd. and Foxconn Precision Component (Beijing) Co., Ltd., filed an appeal to the High Court of Hong Kong against, amongst others, BYD Company Limited for misappropriation of confidential information and trade secrets. The case is currently still on trial. It is difficult, if not impossible, to predict how such disputes would be resolved. Litigation relating to intellectual property rights is costly and diverts technical and management personnel from their normal responsibilities. Furthermore, we may not be able to prevail in any such litigation or proceeding. A determination in an intellectual property litigation or proceeding that results in a finding of non-infringement by others to our intellectual property or an invalidation of our patents may result in the use by competitors of our technologies or processes and sale by competitors of products that resemble our products.

Although we actively seek to protect the intellectual property rights for our products and our internal know-how, there can be no assurance that claims will not be brought by our customers or third parties against us, our customers or our suppliers from time to time. If a claim is asserted, we cannot assure that any resolution of the claim would permit us to continue to use the technologies or processes or produce the product in question on commercially reasonable terms. Any adverse outcome from such litigation, or the time and cost of the proceedings themselves, could materially and adversely affect our business, financial condition, results of operation and future prospects and could cause the price of the Bonds and the Common Shares to fall. In addition, there is a risk that some of our confidential information could be compromised by disclosure during intellectual property litigation. Furthermore, there could be public announcements throughout the course of

intellectual property litigation or proceedings as to the results of hearings, motions or other interim proceedings or developments in the litigation, any of which could materially harm our reputation. See “Business — Intellectual Property” and “— Litigation”.

***Our trade secrets, patents and other non-patented intellectual property are valuable assets, and if we are unable to protect them from infringement, our business prospects may be harmed.***

Our success will depend in part on our ability to obtain and maintain trade secret and patent protection for our technologies, know-how, processes and products as well as to successfully enforce our intellectual properties and to defend our intellectual properties against third-party challenges. We will only be able to protect our technologies, processes and products from unauthorized use by third parties to the extent that valid and enforceable intellectual property protections cover them. In the event that our issued patents and our applications do not adequately describe, enable or otherwise provide coverage for our technologies, processes or products, we would not be able to exclude others from developing or commercializing these technologies, processes and products. Furthermore, the degree of future protection of our proprietary rights is uncertain because legal means may only provide limited protection and may not adequately protect our rights or permit us to gain or keep our competitive advantage.

As some of our technologies and production methods or processes involve unpatented, proprietary technology, processes, know-how or data, we also rely on trade secret protection and agreements to safeguard our interests. However, trade secrets are difficult to protect. While we use reasonable efforts to protect our trade secrets, including requiring our employees, contractors or scientific and other advisors to enter into confidentiality agreements with us, such persons may unintentionally or willfully disclose our information to competitors. In addition, confidentiality agreements may not be enforceable or provide an adequate remedy in the event of unauthorized use or disclosure. It may be difficult to prove or enforce a claim that a third party had illegally obtained and used our trade secrets. Our enforcement efforts would be expensive and time consuming and the outcome would be unpredictable. In addition, our competitors may independently develop technologies that are equivalent to our trade secrets, in which case, we would not be entitled to enforce our trade secrets and our business could be harmed.

***We may experience losses on inventories and longer cash conversion cycles.***

We have purchased property damage and transportation insurance coverage from independent third party insurers to cover our inventories, including finished goods delivered to, and stored in, our hubs as part of our global logistics delivery network. Our insurance policies have a maximum coverage limit. Although we can raise the maximum coverage limit of our insurance policies by providing notice to our insurers, any delay in notification to the insurers of an increase in our inventory level or a new inventory storage location could result in us being under-insured.

In addition, price fluctuations in our raw materials, components and finalized goods could also result in a decline in the net realizable value of our inventory, which may require inventory write-downs. If there is a shortage of raw materials or components, the prices of such raw materials or components may increase, which could have an adverse effect on our profit margin to the extent it is not able to pass along these higher costs to our customers.

Furthermore, our adoption of new businesses, such as the AI assembly business, may entail more buy-and-sell process that could lead to a longer cash conversion cycle. We will have to purchase raw materials and components such as high-quality semiconductor chips and other AI-specific components upfront, which involve significant costs, assemble them into AI servers or other products through complicated manufacturing process, and then sell the finished products. This business model may require a longer cash conversion cycle, which is the time it takes to convert our investments in inventory and other resources into cash flows from sales.

A longer cash conversion cycle may strain our liquidity by tying up capital in inventory for extended periods. This cash flow delay could limit our ability to reinvest in other business areas or fulfill immediate financial obligations. As a result, a prolonged cash conversion cycle may adversely impact our overall business operations and financial health.

***We are subject to operational risks.***

The operation of manufacturing facilities involves many risks and hazards, including fire, the breakdown, failure or substandard performance of equipment, delays in delivery of equipment or improper installation or operation of equipment, difficulties in upgrading or expanding existing facilities in changing manufacturing line technologies, capacity constraints, labor disturbances, natural disasters such as earthquakes, floods, droughts or typhoons, environmental hazards and industrial accidents. We generally do not maintain any business interruption insurance. The occurrence of any such or other problems could materially and adversely affect our manufacturing plants and cause delivery delays and reduced output, which would have a material and adverse effect on our business, financial condition and results of operations.

***Our production facilities are subject to risks of water and power shortages.***

Our production facilities consume substantial amounts of water and power in manufacturing processes. Any water or power shortage, brownout or blackout for a significant period of time may disrupt our manufacturing, and as a result, could have a material adverse impact on our business, financial condition and results of operations. For example, many cities and provinces in the PRC have historically suffered serious power shortages. Many of the regional grids do not have sufficient power generating capacity to fully satisfy the increased demand for electricity which have been driven by continual economic growth and persistent hot weather. Local governments have required local factories to temporarily shut down their operations, reduce their daily operational hours or operate on different shifts in order to reduce local power consumption levels. Many factories have also experienced temporary power outages as a result of the persistent full load operations of the power grids. For example, in August 2022, Sichuan province announced cuts in power to industrial customers, including to our facilities located in that province, which only had a limited impact on our production there. In addition, our production facilities in the ROC, Vietnam, India and Brazil may also suffer water, gas and power shortages. To date, our operations in ROC, PRC, Vietnam, India and Brazil have not been affected by such administrative measures. However, there is no assurance that our operations in such countries will not be affected by water, gas and power shortages or such administrative measures in the future, thereby causing material production disruption and delay in delivery schedules. If such event occurs, our business, results of operations, financial condition and future prospects could be materially and adversely affected.

***If we fail to comply with environmental regulations, we may be subject to adverse publicity and potentially monetary damages and fines.***

Some of our manufacturing processes employ or create various hazardous substances, including waste water. We are subject to a variety of regulations in the relevant jurisdictions relating to the use, storage, discharge and disposal of chemicals and waste used in our manufacturing processes. It cannot be assured that we will never fail to comply with these environmental regulations. Any failure to comply with present and future regulations or obtain the necessary certificates and permits could subject the Group to future fines and liabilities or other government sanctions. In addition, if more stringent regulations are adopted in the future, the costs of compliance with these new regulations could be substantial. Any failure to control the use of or to restrict adequately the discharge of hazardous substances could subject the Group to monetary fines and liabilities or other government sanctions. If we are held liable for damages in the event of contamination or injury, it could have a material and adverse effect on our business, financial condition and results of operations.

In accordance with the environmental regulations, we are required to obtain relevant licenses and permits. Our ability to obtain, maintain, or renew such licenses and permits on acceptable terms is subject to change, as,

among other things, the regulations and policies of applicable governmental authorities may change. It cannot be assured that we will be successful and timely in obtaining the required approvals, licenses and permits. Failure to do so may subject the Group to monetary fines and liabilities or government sanctions.

We have adopted various environmental, social, governance (“ESG”) measures in response to the increase in ESG rules and regulations applicable to our business, and we expect this trend to continue. Given the pace of evolution of rules and regulations in these areas, we may not be able to timely comply with such rules and regulations fully or at all. We are also exposed to the risk that future ESG rules and regulations may adversely affect our ability to run our business, face increased compliance costs or take other steps which may have a material adverse effect on our business, financial condition and results of operations.

***Increased customer demands for environmental protection or clean energy may lead to additional investments or costs, which could affect our profitability and capital adequacy. If the Group fails to fully comply, there may also be a risk of losing orders.***

Increased customer demands for environmental protection or clean energy may lead to additional investments or costs. For example, as a member of RE100, the Group has committed to sourcing 100% of our electricity from renewable energy by 2040. While this is a significant step towards sustainability, some of our customers have even stricter requirements, such as earlier deadlines or specific types of renewable energy sources, which could lead to increased costs. If the Group fails to fully comply with these elevated standards, there may be a risk of losing orders from key clients who prioritize stringent environmental commitments. In addition, the international community’s expectations regarding ESG performance are steadily increasing. These demands encompass not only environmental protection but also labor rights and other social issues. This rising trend poses potential risks such as import restrictions, legal compensation, reputational damage, and business disruptions. Failure to meet these evolving ESG requirements could expose us to financial and operational risks, as well as hinder our relationships with customers, partners, and investors.

***Risks Related to Investing in the Company’s Equity or Financial Products.***

International ESG rating agencies or NGOs are becoming increasingly influential. Regardless of whether the company actively participates in these evaluations or if the content is entirely accurate, the outcomes of such assessments may still pose risks to our company’s reputation and business. Negative evaluations, even if unfounded, can lead to a loss of confidence among investors and stakeholders, potentially resulting in reduced investments or the inability to attract new capital. Moreover, political or economic uncertainties can exacerbate these risks, potentially leading to situations where investors may find it difficult or even impossible to continue investing in the Company’s related equity or financial products. A combination of these factors could create volatility in the Company’s stock price and hinder its ability to raise funds through financial markets, further influencing its long-term growth and stability.

***If our cybersecurity is breached, we may incur significant legal and financial exposure, damage to our reputation and a loss of confidence of our customers.***

Our business involves the storage and transmission of confidential information relating to us as well as our customer and suppliers, and any breach in our cybersecurity system could expose us to a risk of loss, the improper use or disclosure of such information, ensuing potential liability or litigation, any of which could harm our reputation and adversely affect our business. In June 2022, for instance, we experienced a minor ransomware incident in our Mexico office, which was quickly addressed with no significant impact on our operations or data security. Although there have been no major unauthorized data access incidents so far, we continue to work hard to promote network security awareness to all employees. In addition to implementing strict network security policies, we regularly update antivirus software, optimize firewall configurations, and utilize advanced threat intelligence services to monitor and warn potential network threats in real time. In addition, we regularly conduct emergency drills to enhance the team’s response speed and handling capabilities

in dealing with sudden cybersecurity incidents. To further verify and strengthen system security, we also invite third-party professional organizations to conduct penetration testing to discover and fix potential security vulnerabilities. We continuously improve our cybersecurity measures and try to reduce network risks to minimize losses for investors. However, in such a severe environment of hacker attacks, we cannot guarantee that we will not be subjected to cyber-attacks in the future, or if there is an adverse perception of our cybersecurity measures in the market, we may incur significant legal and financial exposure, including legal claims and regulatory fines and penalties, damage to our reputation and a loss of confidence in our customers, which could have an adverse effect on our business, financial condition and results of operations.

***The Group needs to observe certain financial and other covenants under the terms of its debt obligations, of which the failure to comply would put the Group in default under such debt obligations.***

The Group is a party to a number of loans and other agreements relating to the incurrence of debt, many of which include financial covenants and broad default provisions. The financial covenants primarily include current ratios, leverage ratios, interest coverage ratios and other technical requirements, which, in general, govern our existing long-term debt and debt that we may incur in the future. Such financial covenants could limit our ability to plan for or react to market conditions or to meet our capital needs in a timely manner and we may have to curtail some of our operations and growth plans to maintain compliance with such financial covenants. In addition, any global or regional economic deterioration may cause the Group to incur significant net losses or force the Group to assume considerable liabilities, which would adversely impact our ability to comply with the financial covenants of our outstanding loans. If the relevant creditors decline to grant waivers for any non-compliance with the covenants, such non-compliance will constitute an event of default under the relevant loan agreements which may trigger a requirement for acceleration of the amounts due under the applicable loan agreements. Some of our loan agreements also contain cross-default clauses, which could enable creditors under our other debt instruments to declare an event of default when there is a default in other loan agreements. There is no assurance that we will be able to remain in compliance with our financial covenants. In the event that an event of default has occurred, we may not be able to cure the default or obtain a waiver on a timely basis. An event of default under any agreement governing our existing or future debts, if not cured by us or waived by our creditors, could have a material adverse effect on our liquidity, financial condition and results of operations and our financial condition may be adversely affected to the extent we are not able to cure such breaches or repay the relevant debt.

***Foreign exchange fluctuations may adversely affect the Group's results of operations and financial conditions.***

The Group is known to be a professional manufacturer for Apple, Dell, Hewlett Packard Enterprise, HP Inc., Oracle and other major companies. In terms of operating activities, the majority of our accounts receivables are denominated in U.S. Dollar, while the minority of them are denominated in NT Dollar, Euro, Japanese Yen and RMB. Most of the Company's accounts payables (including raw materials, labor cost, and expense) are U.S. Dollar denominated whilst a small portion of them are denominated in RMB, NT Dollar, Japanese Yen and Euro. Therefore, while most of our foreign exchange risk between U.S. Dollar and NT Dollar can be reduced, we are nonetheless exposed to foreign exchange risks in exchange rate fluctuations between U.S. Dollar and RMB, U.S. Dollar and NT Dollar, U.S. Dollar and Japanese Yen and U.S. Dollar and Euro, which would affect our operating revenue as well as our non-operating income. The depreciation of U.S. Dollar would moreover result in the loss of our operating margins.

In terms of investment activities, we have substantial investments in the PRC, and the devaluation of RMB and/or NT Dollar may result in the loss of our foreign exchange evaluation on those investments.

The impact of future exchange rate fluctuations among these currencies on our results of operations and financial condition cannot be accurately predicted, and there can be no assurance that our attempt to mitigate

the adverse effects of exchange rate fluctuations will be successful or that such exchange rate fluctuations will not in the future have a material adverse effect on our financial performance.

***Our insurance coverage may not adequately protect us against certain operating and other hazards which may have an adverse effect on our business.***

We believe that the coverage from insurance policies for production facilities is in line with industry norms, adequate for present operations and includes adequate coverage for risks relating to fires and public liability. However, there can be no assurance that any claim under the insurance policies maintained will be timely honored in full or at all. To the extent that we suffer loss or damage that is not covered by insurance or exceeds insurance coverage, our business, results of operations and financial condition may be materially and adversely affected. There can also be no assurance that insurance will continue to be available to provide reasonable, or any, coverage on reasonable commercial terms.

***The Group may be sued for product liability or experience problems with product quality or performance which could result in adverse publicity or subject the Group to unexpected expenses, including potentially significant monetary damages.***

The Group typically provides a warranty to its customers for its products, and parts of the Group's products are typically produced and sold to customers to meet their specifications. If the Group's products fail to meet the specifications, the Group will usually replace the Group's products. However, the Group is still subject to claims from the Group's customers that end products sold by the Group's customers had failed to perform or caused injury, death or damage due to problems with the Group's products. This is particularly relevant in the context of the Group's involvement with EV, where safety and performance standards are highly scrutinised. While the Group had immaterial replacements for its products and has purchased product liability insurance coverage, the possibility of future product failures could cause the Group to incur substantial expense to replace defective products, provide refunds or resolve disputes with the Group's customers through litigation, arbitration or other means.

If any product liability claims are successfully asserted against the Group, the Group could be required to pay significant monetary damages. Even if a product liability claim does not result in a judgment in favor of a claimant, the Group may still incur substantial legal expenses defending against such a claim. In addition, product failures and the assertion of product liability claims against the Group, even if unsuccessful, could also result in adverse publicity that may damage the Group's reputation and customer relationships, which would have a material adverse effect on the Group's business.

***Negative publicity may have a material adverse effect on our business.***

From time to time, there may be allegations and speculation, whether accurate or not, in the international media about us and our business practices, including allegations that we have not been in compliance with the relevant labor laws and regulations. For example, in 2021, there was unfounded speculation that the Group's Zhengzhou facility used Uyghur forced labor from Xinjiang, which the Group has publicly refuted. We have been implementing and will continue to implement various measures to ensure compliance with the relevant labor standards and to improve employee morale, welfare and working environment. See "Business — Employees". However, it cannot be assured these measures and statements are effective to address the issues mentioned in the allegations and speculation or to prevent future allegations and speculation from being made against us.

Allegations and speculation of such nature have led to negative publicity in the news, which could have a negative adverse effect on demand for the end products sold by brands that use our manufacturing services, and may in turn have a material adverse effect on our business if our customers are forced to decrease the amount of orders given to us. In addition, such negative publicity may inhibit our ability to secure new orders from

customers, which would have a material adverse effect on our results of operations and business prospects and could cause the price of the Bonds and the Common Shares to fall.

In addition, in early 2021, due to market changes, restrictions on local supply chains, difficulties in recruiting sufficient manpower and other commercial reasons, we amended our 2017 tax credit incentive agreement with the State of Wisconsin in the United States relating to the development of an industrial park located in Mount Pleasant, Wisconsin. In response to the amended agreement, there has been some negative media coverage regarding us and our scaled down investment in Wisconsin. We have taken alternative measures to continue our investment in Wisconsin and made public clarification statements, however, such negative media coverage could have a material adverse effect on our reputation and business development in the United States (and elsewhere), as well as adverse effects on our results of operations and business prospects and could cause the price of the Bonds and the Common Shares to fall.

### **Risks Relating to the ROC**

#### ***Strained relations between the ROC and the PRC governments, and political developments in the ROC, could adversely affect the Group's business.***

Certain of the Company's assets are located in the ROC and the Company's shares are listed on the TWSE. Accordingly, the Company's financial condition and results of operations and the market price of the Common Shares may be affected by changes in the ROC governmental policies, laws, taxation, inflation, interest rates, social instability and other political, economic, diplomatic or social developments in or affecting the ROC which are outside our control. The ROC has a unique international political status. Both the governments of the PRC and the ROC assert sovereignty over the ROC. The PRC government does not recognize the legitimacy of the government of the ROC. Although significant economic and cultural relations have been established in the past decade between the ROC and the PRC, the PRC has refused to renounce the possibility that it may use force to gain control over the ROC if the ROC declared independence or if a foreign power interfered in the ROC's domestic affairs. Past developments in relations between the ROC and the PRC have on occasion depressed the market price of the securities listed on the TWSE. There is no assurance that relations between the ROC and the PRC will not deteriorate, or that future military actions or economic sanctions or other disruptive activities will not be undertaken by either government.

Also, the ROC government has not lifted some trade and investment restrictions imposed on ROC companies on the amount and types of certain investments that can be made in the PRC. Our plans, investment applications and/or any relevant regulatory approvals to establish or possibly expand operations in the PRC may be delayed, interrupted, suspended or cancelled due to unforeseeable social and political factors in the ROC or the PRC. Relations between the ROC and the PRC and other factors affecting military, political or economic conditions in the ROC could materially and adversely affect our financial condition and results of operations, as well as the market price and the liquidity of our securities.

#### ***The value of the Common Shares and the Bonds as well as the value of certain marketable securities held by us may be adversely affected by the volatility of the ROC securities market.***

The ROC securities market is smaller and more volatile than the securities markets in the United States and in certain European countries. The TWSE has experienced substantial fluctuations in the prices of listed securities and has shown particular volatility following certain political events, market events and scandals and there are currently limits on the range of daily price movements on the TWSE. From time to time, the ROC regulatory agencies have intervened in the ROC stock market during periods of extreme volatility. In 2023, the Taiwan Stock Exchange Capitalization Weighted Stock Index (the "TAIEX") peaked at 17930.81 points on December 29, 2023, and reached a low of 14199.13 points on January 4, 2023. On August 30, 2024, the TAIEX closed at 22,268.09 points. See "Appendix B — The Securities Markets of the ROC". The TWSE has experienced problems such as market manipulation, insider trading and payment defaults. The recurrence of these or similar

problems could adversely affect the market price and liquidity of the securities of ROC companies, including the Bonds and the Common Shares, in both domestic and international markets.

***Financial reporting requirements and accounting standards in the ROC differ from those of other countries.***

The Company is subject to financial reporting requirements in the ROC that differ in significant respects from those applicable to companies in certain other countries, including for example the countries in Europe. The Company has adopted Taiwan IFRS for presenting our consolidated financial statements as of and for the years ended December 31, 2022 and 2023 included in this Offering Circular. Taiwan IFRS differs from IFRS Accounting Standards issued by IASB in certain significant respects, including to the extent that any new or amended standards or interpretations applicable under IFRS Accounting Standards may not be timely endorsed by the FSC. Potential investors should consult their own professional advisers for an understanding of such differences and how they might affect the financial information contained herein.

***Potential investors should not place undue reliance on the financial information that is unaudited.***

The Company publishes annual and quarterly consolidated financial information in the ROC to satisfy its continuing disclosure obligations relating to its shares listed on TWSE according to applicable ROC regulations and rules of the TWSE. Certain consolidated financial information may not be audited by the Company's independent auditors and should not be relied upon by investors to provide the same quality of information associated with information that has been subject to an audit. Such unaudited consolidated financial information is not necessarily indicative of the results that may be expected for the full financial year or any period thereafter. Consequently, potential investors should not take such financial information as an indication of our expected financial condition or results of operations for the relevant full financial year. Potential investors should exercise caution when using such data to evaluate our financial condition and results of operations.

**Risks Relating to the PRC**

***There may be filing or other requirements of the CSRC or other PRC government authorities in relation to the proposed issuance of the Bonds or further capital raise activities.***

On 17 February 2023, the CSRC released the Trial Administrative Measures of Overseas Securities Offering and Listing by Domestic Companies (境內企業境外發行證券和上市管理試行辦法) and supporting guidelines (together, the “**CSRC Filing Rules**”), which came into effect on 31 March 2023. The CSRC Filing Rules will regulate both direct and indirect overseas offering and listing of PRC domestic companies' securities by adopting a filing-based regulatory regime. Under the CSRC Filing Rules, securities offerings and listings in an overseas market made under the name of an offshore entity but based on the underlying equity, assets, earnings or other similar rights of a PRC domestic company that operates its main business in Mainland China falls within the ambit of filing requirement for indirect overseas offering and listing. The CSRC Filing Rules state that, any post-listing follow-on offering by an issuer in an overseas market, including issuance of shares, convertible bonds and other similar securities, shall be subject to filing requirement within three business days after the completion of the offering. In connection with the CSRC Filing Rules, on 17 February 2023 the CSRC also published the Notice on the Administrative Arrangements for the Filing of Overseas Securities Offering and Listing by Domestic Enterprises (《關於境內企業境外發行上市備案管理安排的通知》) (the “**Notice on Overseas Listing Measures**”). According to the Notice on Overseas Listing Measures, issuers that have already been listed in an overseas market by 31 March 2023, the date the Overseas Listing Measures became effective, are not required to make any immediate filing and are only required to comply with the filing requirements under the CSRC Filing Rules when it subsequently seeks to conduct a follow-on offering. The CSRC Filing Rules provide that an overseas offering and listing, including the follow-on offering of convertible bonds, is prohibited under any of the following circumstances: if (i) such securities offering and listing is



explicitly prohibited by provisions in laws, administrative regulations and relevant state rules; (ii) the intended securities offering and listing may endanger national security as reviewed and determined by competent authorities under the State Council in accordance with law; (iii) the PRC domestic company intending to make the securities offering and listing, or its controlling shareholder(s) or the actual controller, has committed crimes such as corruption, bribery, embezzlement, misappropriation of property or undermining the order of the socialist market economy within the last three years; (iv) the PRC domestic company intending to make the securities offering and listing is currently under investigation for suspicion of criminal offences or major violations of laws and regulations, and no conclusion has yet been made thereof; or (v) there are material ownership disputes over equity held by the PRC domestic company's controlling shareholder(s) or by other shareholder(s) that are controlled by the controlling shareholder(s) and/or actual controller (the **"Forbidden Circumstances"**).

The Issuer will comply with applicable filing requirements as appropriate. However, given that the CSRC Filing Rules were recently promulgated, there remains substantial uncertainty as to their interpretation, application and enforcement and how they will affect our operations and our future financing. We cannot assure you that we are able to meet such requirements, or complete such filing in a timely manner or at all. In addition, we cannot guarantee that new rules or regulations promulgated in the future will not impose any additional requirements on us. If it is determined that we are subject to any approval, filing, other governmental authorisation or requirements from the CSRC or other PRC government authorities, we may fail to perform such filing procedures, obtain such approval or meet such requirements in a timely manner or at all. Such failure may subject us to fines, penalties or other sanctions which may have a material adverse effect on our business and financial condition.

On January 5, 2023, the National Development and Reform Commission (the **"NDRC"**) released the Administrative Measures for Examination and Registration of Medium and Long-term Foreign Debts of Enterprises(《企業中長期外債審核登記管理辦法》) (the **"Order 56"**), which came into effect on February 10, 2023. According to the Order 56, an enterprise whose principal business activities are conducted within the territory of Mainland China, under the name of an offshore entity, issues bonds or borrows commercial loans overseas based on the equity, assets, earnings or other similar rights of a PRC domestic company, shall prior to the borrowing of foreign debts, obtain the Certificate of Examination and Registration of Foreign Debts Borrowed by Enterprises and complete the formalities of examination and registration. Those that have not completed examination and registration formalities are not allowed to borrow foreign debts.

We have been advised by the NDRC that we are not required to complete formalities for examination and registration of foreign debts pursuant to the provisions (**"examination and registration"**). The Order 56 may continue to evolve. There remains substantial uncertainties as to their interpretation, application, and enforcement and how they will affect our operations and our future financing. Although the risk that the Issuer would be required to complete the registration of the Bond with the NDRC as per its further requirement is quite remote, we cannot assure you that we could meet such requirements, obtain such permit from the relevant government authorities, or complete such filing in a timely manner or at all. In addition, we cannot guarantee that new rules or regulations promulgated in the future will not impose any additional requirements on us. If it is determined that we are subject to any approval, filing, other governmental authorization or requirements from the NDRC or other PRC government authorities, we may fail to perform such filing procedures, obtain such approval or meet such requirements in a timely manner or at all. Such failure may subject us to fines, penalties or other sanctions, limit our ability to offer or continue to offer the Bond to investors, severely damage our reputation which may have a material adverse effect on our business, operation and financial condition.

***Our results of operations and prospects are subject, to a significant extent, to legal, political and economic developments in the PRC.***

A significant amount of our products are manufactured in the PRC; consequently, our results of operations and prospects are subject to legal, political and economic developments in the PRC. For instance, legislation has significantly enhanced the protections afforded to various forms of foreign investment in the PRC. The legal system in the PRC is continuing to evolve. Even where adequate laws exist in the PRC, the enforcement of existing laws or contracts based on existing laws may be uncertain and sporadic, and it may be difficult to obtain swift and equitable enforcement or to obtain enforcement of a judgment by a court of another jurisdiction. The uncertainties about the interpretation, implementation and enforcement of existing laws and regulations may have a negative impact on our business. The administration of PRC laws and regulations may also be subject to a certain degree of discretion by the executive authorities. This has resulted in the outcome of dispute resolutions not being as consistent or predictable compared to some other jurisdictions. Also, the PRC government has implemented various measures to encourage economic growth and guide the allocation of resources. Some of these measures benefit the overall economy of the PRC, but may have a negative effect on us. For example, our operating results and financial condition may be adversely affected by government control over capital investments or changes in tax regulations applicable to the Group.

Our facilities located in the PRC are subject to political, economic and social conditions, laws, regulations and policies of the PRC. The economy of the PRC differs from the economies of most developed countries in a number of respects, including:

- its structure;
- level of government involvement;
- level of development;
- level of capital reinvestment;
- control of capital reinvestment;
- control of foreign exchange; and
- allocation of resources.

***Under the PRC Enterprise Income Tax Law (the “EIT Law”), the Company (or any other overseas subsidiaries of the Company) may be treated as a PRC resident enterprise for PRC tax purposes, which will subject it to PRC enterprise income tax (“EIT”) on its worldwide income and PRC withholding taxes on interest it pays on the Bonds.***

The Company’s PRC subsidiaries are subject to EIT on the taxable income as reported in the PRC statutory accounts adjusted in accordance with relevant PRC income tax laws and are subject to an income tax rate of 25 per cent. Under the EIT Law, which became effective on January 1, 2008, and was amended on December 29, 2018, enterprises organized under the laws of jurisdictions outside the PRC with their “de facto management bodies” located within the PRC are deemed to be “resident enterprises for PRC tax purposes”, meaning that they are treated in a manner similar to PRC enterprises for EIT purposes, and therefore subject to EIT at the rate of 25 per cent. on their worldwide income, although dividends paid from one resident to another may qualify as “tax-exempt income”. The implementing regulations of the EIT Law which became effective on January 1, 2008 and was amended on April 23, 2019, defines the term “de facto management body” as a management body that exercises substantial and overall control and management over the production and operations, personnel, accounting, properties and other aspects of an enterprise. The PRC State Administration of Taxation issued a circular, which became effective on September 1, 2011, and which provides that a foreign

enterprise controlled by a PRC company or a PRC company group shall be deemed a “resident enterprise” by the final decision of the PRC State Administration of Taxation through the application of the foreign enterprise or the investigation of the relevant tax authorities.

As of the date of this Offering Circular, the Company has not been considered a PRC tax resident enterprise by the PRC tax authorities. There is however no assurance that the Company or other overseas entities in the Group will not be treated as “resident enterprises” under the EIT Law, any aforesaid circulars or any amended regulations in the future. If the Company is treated as a PRC resident enterprise for EIT purposes, among other things, it would be subject to EIT at the rate of 25 per cent. on its worldwide income. Furthermore, if the Company were treated as a PRC resident enterprise, payments of interest by the Company may be regarded as derived from sources within the PRC and therefore the Company may be obligated to withhold PRC income tax at 10 per cent. on payments of interest on the Bonds to non-PRC resident enterprise investors, unless any such non-PRC investor’s jurisdiction of incorporation has a tax treaty with the PRC that provides for preferential withholding tax treatment. In the case of non-PRC resident individual investors, the tax may be withheld at a rate of 20 per cent., unless a lower treaty rate is applicable. In addition, if the Company were treated as a PRC resident enterprise, any gain realized on the transfer of the Bonds by non-PRC resident investors may be regarded as derived from sources within the PRC and may be subject to a 10 per cent. PRC income tax in the case of non-PRC resident enterprises or 20 per cent. in the case of non-PRC resident individuals (or a lower applicable treaty rate, if any). According to an arrangement between Mainland China and Hong Kong for the avoidance of double taxation, Bondholders (as defined therein) who are Hong Kong residents, including both enterprise holders and individual holders, may be exempted from PRC income tax on capital gains derived from a sale or exchange of the Bonds. In addition, if the Company is deemed to be a PRC tax resident enterprise by the PRC tax authorities in the future, the Company may be required to withhold value-added tax (“VAT”) at a rate of 6 per cent. and certain surcharges on VAT for payments of interest and certain other amounts in respect of the Bonds to any non-PRC Noteholders, if such non-PRC Noteholders are deemed to be providing financing service to the Company within the territory of the PRC.

If the Company is required to withhold PRC tax from interest payments on the Bonds, the Company (as the case may be) may be required, subject to certain exceptions, to pay such additional amounts as will result in receipt by the holders of the Bonds of such amounts as would have been received had no such withholding been required. The requirement to pay additional amounts will increase the cost of servicing interest payments on the Bonds and could have an adverse effect on the Company’s financial condition.

***We are subject to risks associated with the PRC legal system.***

Since 1979, many laws and regulations dealing with general economic matters or particular economic activities have been promulgated in the PRC. However, enforcement of existing laws and regulations may be uncertain and sporadic and implementation and interpretation thereof may be inconsistent. It may be difficult to obtain swift and equitable enforcement or to obtain enforcement of a judgment by a court of another jurisdiction. The PRC’s legal system is based on written statutes and, therefore, decided legal cases do not have binding legal effect, although they are often followed by judges as guidance. The introduction of new PRC laws and regulations and the interpretation of existing laws and regulations may be subject to policy changes reflecting domestic political or social changes and thus may limit the legal protections available to us. As the PRC legal system develops, there can be no assurance that changes in such legislation or interpretation thereof will not have a materially adverse effect on our business, financial condition, results of operations and future prospects and could cause the price of the Bonds and the Common Shares to fall.

***The PRC's regulation of loans and direct investment by offshore holding companies to PRC entities may delay or prevent the Company from making loans or additional capital contributions to the Company's PRC subsidiaries.***

As an offshore holding company of its PRC subsidiaries, the Company may make loans to its PRC subsidiaries, or it may make additional capital contributions to its PRC subsidiaries. Any loans to the Company's PRC subsidiaries are subject to the PRC regulations and approvals. For example, loans by the Company to its subsidiaries in China to finance their activities cannot exceed the statutory limits.

The Company may also decide to finance its PRC subsidiaries through capital contributions. These capital contributions may need to be approved by the relevant authorities, including the PRC Ministry of Commerce, (the "MOFCOM"), or its local counterparts. It cannot be assured that it will be able to obtain these government registrations or approvals on a timely basis, if at all, with respect to the future loans or capital contributions by it to its subsidiaries or any of their respective subsidiaries. If the Company fails to receive such registrations or approvals, its ability to capitalize its PRC operations may be negatively affected, which could adversely and materially affect its liquidity and its ability to fund and expand its business.

***If we are found to have failed to comply with applicable laws in PRC, we may incur additional expenditures or be subject to significant fines and penalties.***

A substantial part of our operations is subject to PRC laws and regulations. However, the scopes of many PRC laws and regulations are uncertain, and their implementation could differ significantly in different localities. In certain instances, local rules and their implementation are not necessarily consistent with the regulations at the national level. Although we strive to comply with all applicable PRC laws and regulations, it cannot be assured that the relevant PRC government authorities will not determine that we have not been in compliance with certain laws or regulations.

***Certain PRC regulations governing PRC companies are less developed than those applicable to companies incorporated in more developed countries.***

A number of the companies within the Group are established in the PRC and are subject to PRC regulations governing PRC companies. These regulations contain certain provisions that are required to be included in the joint venture contracts, articles of association and other major operational agreements of these PRC companies and are intended to regulate the internal affairs of these companies. Any control which the Group has over any PRC entities within the Group and the exercise of its corresponding shareholder rights are subject to their respective articles of association and PRC laws applicable to foreign-invested enterprises in the PRC. Such laws and the application thereof may be different from the laws of other developed jurisdictions and the Group's shareholder rights in these PRC entities may be afforded less protection compared to shareholder rights under the laws of other developed jurisdictions, which may in turn result in the Group not being able to maintain control over these PRC entities.

***Our labor costs may increase for reasons such as the implementation of applicable labour laws at our production sites or inflation.***

In recent years, numerous countries worldwide promulgated and amended labor laws to enhance protection of labor rights. Increasing awareness of labor protection as well as increasing minimum wages is likely to increase the labor costs afforded by enterprises in general. For instance, the PRC Labor Contract Law 《中華人民共和國勞動合同法》 became effective on January 1, 2008 in the PRC and was amended on December 28, 2012. It imposes requirements on employers in relation to compensation payments for fixed-term contract employees and a minimum wage requirement.

In addition, under the PRC Labor Contract Law, when an employer terminates its PRC employees' employment, the employer may be required to compensate them with such amount which is determined based on their length

of service with the employer, and the employer may not be able to terminate efficiently open-ended employment contracts under the PRC Labor Contract Law without cause. In the event that we decide to change or decrease our workforce significantly, the labour laws of the relevant countries could adversely affect our ability to effect these changes in a cost-effective manner or in the manner that the Group desires, which could result in an adverse impact on our businesses, financial condition and results of operations.

Furthermore, if there is a shortage of labor or for any reason the labor cost rises significantly, the costs of production of our products are likely to increase. This may in turn affect the selling prices of the products and services, which may then affect the demand for such products and services and thereby adversely affect our sales and financial condition. Inflation in our various production sites increases the costs of labor and the costs of raw materials we must purchase for production. Rising labor costs may increase our operating costs and partially erode the cost advantage of operations in our production sites and therefore negatively impact our profitability.

### **Risks Relating to Ownership of the Bonds and the Common Shares**

#### ***The market for the Bonds and the Common Shares may not be liquid.***

The Bonds have not been registered under the Securities Act, and are being offered and sold outside the United States to non-U.S. persons in accordance with Regulation S. The Bonds are subject to the restrictions on transfer described under “Transfer Restrictions of the Bonds”. The Bonds will constitute a new issue of securities with no established trading market. If a trading market does not develop or is not maintained, holders of the Bonds may experience difficulty in reselling the Bonds or may be unable to sell them at all. The Company cannot assure you that an active public market or other market for the Bonds will develop or be maintained. If a market for the Bonds develops, it may be discontinued at any time. Although the Initial Purchasers have advised the Company that they currently intend to make a market in the Bonds, they are not obligated to do so and may discontinue market-making activity at any time without notice. Any market-making activity by the Initial Purchasers will be subject to the limits imposed by the Securities Act and the Securities Exchange Act of 1934, as amended, and other applicable law. Approval in-principle has been received from the SGX-ST for the listing of and quotation for the Bonds on the Official List of the SGX-ST.

The liquidity of any market for the Bonds will depend upon the size and the number of holders of the Bonds, the Company’s operating performance, the interest of securities dealers in making a market in the Bonds and other factors. A liquid trading market may not develop for the Bonds. Furthermore, the market price for the Bonds may be subject to substantial fluctuations. Factors such as the following may have a significant effect on the market price of the Bonds:

- the market price of the Common Shares;
- actual or anticipated fluctuations in the operating results of the Company;
- the perceived business prospects of the Company;
- general economic conditions, including prevailing interest rates; and
- the market for similar securities.

There has been no trading market for the Common Shares outside the ROC and the only trading market for the Common Shares will be the TWSE.

#### ***There are limitations on the ability of Holders of the Bonds to exercise conversion rights.***

Investors in the Bonds will not be able to exercise their conversion right during Closed Period. Under current ROC law, regulations and policy, a PRC person is not permitted to convert the Bonds and to register as a

shareholder of the Company unless it is a PRC qualified domestic institutional investor (a “**QDII**”) or otherwise obtains regulator’s approval. If a Holder converts the Bonds, such Holder will be required to register with the TWSE and appoint a tax guarantor, local agent and custodian in the ROC. See “Description of the Bonds — Conversion”.

***Holders of the Bonds will bear the risk of fluctuations in the price of the Common Shares.***

The market price of the Bonds at any time will be affected by fluctuations in the price of the Common Shares. It is impossible to predict how the price of the Common Shares of the Company will change. Trading prices of the Common Shares will be influenced by, among other things, the results of operations of the Company and political, economic, financial and other factors that affect capital markets generally. Any decline in the price of the Common Shares would adversely affect the secondary market price of the Bonds.

***Fluctuations in the exchange rate between the NT Dollar and the U.S. Dollar may have a material adverse effect on the value of the Bonds in U.S. Dollar terms.***

Although the principal amount of the Bonds is denominated in U.S. Dollars, the Common Shares of the Company are listed on the TWSE, which quotes and trades the Common Shares in NT Dollars. As a result, fluctuations in the exchange rate between the NT Dollar and the U.S. Dollar will affect, among other things, the secondary market price of the Bonds and the U.S. Dollar equivalent of the Common Shares received upon conversion of the Bonds.

Furthermore, the Bonds are currency-linked debt instruments. Bondholders are required to pay the subscription money for the Bonds in U.S. Dollars, while all amounts due from the Company under the Bonds, will be settled in U.S. Dollars, translated to NT Dollar at a rate of NT\$32.1860 to US\$1.00 and then translate back to U.S. Dollars at the prevailing exchange rate between NT Dollar and the U.S. Dollar at the time of payment. Accordingly, the U.S. Dollar return on the Bonds, or yield to maturity, will depend on the principal amount converted into U.S. Dollars at the prevailing exchange rate. Any volatility of the exchange rate between NT Dollar and the U.S. Dollar during the term of the Bonds will affect the return on the Bonds, or yield to maturity, in U.S. Dollars. In particular, any devaluation of the NT Dollar against the U.S. Dollar during the term of the Bonds will decrease the U.S. Dollar return on the Bonds and will result in the yield to maturity of the Bonds in U.S. Dollars being less than the stated yield to maturity of the Bonds. In the event of a material devaluation of the NT Dollar against the U.S. Dollar, Bondholders may not receive the full U.S. Dollar subscription amount upon redemption of the Bonds.

***Holders of the Bonds will have no rights as shareholders until they acquire the Common Shares upon conversion of the Bonds.***

Unless and until the holders of the Bonds acquire the Common Shares upon conversion of the Bonds, the holders of the Bonds will have no rights as shareholders, including any voting rights or rights to receive any dividends or other distributions with respect to the Common Shares. Holders of the Bonds who acquire the Common Shares upon the exercise of their Conversion Rights will be entitled to exercise the rights of shareholders only as to actions for which the applicable record date occurs after the Conversion Date.

***Holders of the Bonds or their designee requesting the conversion of the Bonds into the Common Shares may be required to provide certain information to the Company, and failure to provide such information may result in a delay of the conversion.***

A Holder of the Bonds or its designee requesting the conversion of the Bonds into the Common Shares may be required to provide certain information to the Company or the Paying Agent, including the name and nationality of the person to be registered as the shareholder, the number of Common Shares to be acquired by such person and the number of Common Shares acquired by such person in the past through the Conversion Date, or such other information as may be reasonably required, before such conversion is effected. Under applicable ROC

laws, the Company is required to report to the FSC if the person to be registered as a shareholder (1) is a “related party” of the Company as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers or (2) will hold, immediately following such conversion, more than 10% of the total number of Common Shares expected to be issued upon conversion of the Bonds based on the initial conversion price. Failure to provide such information may result in a delay of the conversion of the Bonds.

***Future issues, offers or sales of Common Shares may hurt the value of the Bonds.***

The market price of the Bonds and Common Shares could decline as a result of future issues, offers or sales of a large number of Common Shares or securities convertible into or exercisable for Common Shares or any securities or financial instruments whose economic value is determined, directly or indirectly, by reference to the market price of Common Shares, or the perception that such issues, offers or sales could occur. If a large number of Common Shares is sold, the market price for the Bonds or Common Shares could be depressed.

***We may not have the ability to redeem the Bonds in cash if investors exercise the early redemption right upon the occurrence of a change of control, delisting or upon their option in certain circumstances.***

We may be required by Bondholders to redeem for cash all or some of their Bonds upon a transaction or event constituting a change of control, delisting or upon their option in certain circumstances as described under “Description of the Bonds”. We may not have sufficient funds or other financial resources to make the required redemption in cash at such time or the ability to arrange necessary financing on acceptable terms. In addition, our ability to redeem the Bonds in cash may be limited by law, by the terms of other agreements relating to our senior debt and by indebtedness and agreements that we may enter into in the future which may replace, supplement or amend our existing or future indebtedness. If the exercise of the redemption right upon the occurrence of a change of control or delisting occurs at a time when we are prohibited from redeeming the Bonds, we could seek the consent of lenders to redeem the Bonds or could attempt to refinance the borrowings that contain this prohibition. If we are not able to obtain consent or refinance these borrowings, we could remain prohibited from redeeming the Bonds.

Our failure to redeem Bonds would constitute an event of default, which might constitute a default under the terms of our other indebtedness at that time.

***We may call the Bonds prior to maturity if we have or will become obligated to pay additional amounts as a result of certain changes in applicable tax law.***

We may call the Bonds prior to maturity if we have or will become obligated to pay additional amounts as a result of any change in, or amendment to, the laws or regulations of any political subdivision or any authority thereof or therein having power to tax, or any change in the general application or official interpretation of such laws or regulations. In such an event, each Bondholder will have the right to elect that his Bond(s) shall not be redeemed but, in that case, subject as provided in “Description of the Bonds — Redemption of the Bonds — Redemption for Taxation Reasons”, no additional amounts will be payable on the electing Bondholder’s Bonds after the relevant tax redemption date and payment of all amounts shall be made subject to the deduction of withholding of any taxation required to be withheld or deducted. See “Description of the Bonds — Redemption of the Bonds — Redemption for Taxation Reasons”.

***Bondholders have limited anti-dilution protection.***

The conversion price of the Bonds will be adjusted in the event that there is a free distribution, bonus issue, division, consolidation and reclassification, declaration of dividends, rights issue, warrants issue, capital distribution or other adjustment, but only in the circumstances and only to the extent provided in “Description of the Bonds — Conversion — Adjustments to the Conversion Price”. There is no requirement that there should be an adjustment for every corporate or other event that may affect the value of Common Shares. Events in

respect of which no adjustment is made may adversely affect the value of Common Shares and, therefore, adversely affect the value of the Bonds.

***The Description of the Bonds and the Indenture contain provisions which may permit their modification without the consent of all investors.***

The Description of the Bonds and the Indenture contain provisions permitting defined majorities to bind all Bondholders including Bondholders who did not submit their consent and Bondholders who voted in a manner contrary to the majority, as fully described in “Description of the Bonds – Meeting of Bondholders; Modification and Waiver”.

The Description of the Bonds and the Indenture also provide that the Issuer together with the Trustee may from time to time and at any time, without the consent of any Bondholder, amend the Indenture for certain matters, as fully described in “Description of the Bonds – Meeting of Bondholders; Modification and Waiver”.

***The Trustee may request that the Bondholders provide indemnity and/or security and/or prefunding to its satisfaction.***

In certain circumstances, the Trustee may (at its sole discretion) request the Bondholders to provide indemnity and/or security, and/or prefunding to its satisfaction before it takes any steps and/or actions and/or institutes proceedings on behalf of Bondholders. The Trustee shall not be obligated to take any such steps and/or actions and/or institute such proceedings if not indemnified and/or secured and/or prefunded to its satisfaction. Negotiating and agreeing to any indemnity and/or security and/or prefunding can be a lengthy process and may impact when such steps and/or actions can be taken and/or such proceedings can be instituted. The Trustee may not be able to take such steps and/or actions and/or institute proceedings, notwithstanding the provision of indemnity and/or security and/or prefunding to it, in breach of the terms of the Indenture governing the Bonds and in such circumstances, or where there is uncertainty or dispute as to the applicable laws or regulations, to the extent permitted by the agreements and the applicable law, it will be for the Bondholders to take such actions directly.



## **USE OF PROCEEDS**

The gross proceeds to Hon Hai from the Offering will be US\$700 million before deducting the Initial Purchaser's discounts and estimated offering expenses payable by the Company. The Company intends to use the net proceeds from the Offering to purchase raw materials overseas.

## DIVIDENDS AND DIVIDEND POLICY

The following table sets forth the aggregate number of outstanding Common Shares entitled to dividends, the cash dividends per Common Share, stock dividends per Common Share and total Common Shares issued as stock dividends in respect of each year indicated.

	Aggregate Number of Common Shares <sup>(1)</sup>	Cash Dividends per Common Share	Stock Dividends per Common Share <sup>(2)</sup>	Total Common Shares Issued as Stock Dividends <sup>(3)</sup>
		(NT\$)	(NT\$)	
2012 .....	11,835,866,527	1.5	1.0	1,183,586,653
2013 .....	13,128,706,840	1.8	1.2	1,575,444,821
2014 .....	14,793,406,863	3.8	0.5	739,670,344
2015 .....	15,638,288,228	4.0	1.0	1,563,828,823
2016 .....	17,328,738,262	4.5	—	—
2017 .....	17,328,738,262	2.0	—	—
2018 .....	13,862,990,609	4.0	—	—
2019 .....	13,862,990,609	4.2	—	—
2020 .....	13,862,990,609	4.0	—	—
2021 .....	13,862,990,609	5.2	—	—
2022 .....	13,862,990,609	5.3	—	—
2023 .....	13,862,990,609	5.4	—	—

Notes:

- (1) Aggregate number of Common Shares outstanding on the record date applicable to the dividend payment.
- (2) The number of Common Shares received by the holders of Common Shares as a stock dividend is equal to the NT Dollar value of the declared dividend, multiplied by the number of Common Shares owned, divided by the par value of NT\$10 per Common Share. Holders of Common Shares will receive cash in lieu of fractional Common Shares.
- (3) The stock dividends per Common Share distributed were adjusted as a result of an increase in the aggregate number of Common Shares outstanding due to the conversion of convertible bonds into Common Shares.

The Company historically has paid dividends on its Common Shares with respect to the preceding year after approval by the Company's shareholders at the ordinary meeting of shareholders. See "Description of Common Shares". The Company's dividend payments and distributions are generally governed by the ROC Company Act as well as its Articles of Incorporation. Except in limited circumstances, under the ROC Company Act, the Company is not permitted to distribute dividends or make other distributions to shareholders in respect of any year in which it did not have current or retained earnings (excluding reserves). The ROC Company Act also requires that 10% of annual net income be set aside as legal reserve until the accumulated legal reserve equals the Company's paid-in capital. The Company's Articles of Incorporation provide that its net profit after tax shall be distributed in the following manner

- (i) making up accumulated losses;
- (ii) setting aside a 10% legal reserve, unless the accumulated legal reserve equals the paid-in capital; and
- (iii) setting aside the special reserve in accordance with ROC laws and regulations.

The remaining earnings along with the undistributed earnings at the beginning of the period are considered as accumulated distributable earnings. In accordance with dividend policy, the proposal of earnings appropriation is prepared by the Board of Directors and resolved by the shareholders. However, to the extent that the dividend is to be distributed in the form of cash, such dividend may be so distributed after being approved by the affirmative vote of the directors at a Board of Director's meeting attended by two-thirds or more of the total number of the directors without the resolution by the shareholders.

The Company is at the growing stage. The Company's dividend policy should consider the Company's current and future investment environment, capital needs, local and foreign competition situation and capital budget, along with shareholders' interest and the Company's long-term financial plans. The shareholders' dividends are appropriated based on accumulated distributable earnings, which should not be lower than 15% of the distributable earnings for the period and the cash dividends should not be less than 10% of the shareholders' dividends distributed in that year.

Upon the final settlement of accounts, if there is any surplus profit (meaning the net profit before tax before deduction of employees' remuneration), the Company shall set aside 5% to 7% of the surplus profit as employees' remuneration which may be in the form of cash or shares, provided that, if the company has accumulated losses, it shall reserve an amount thereof for making up the losses. Employees (including those of subsidiaries of the Company) entitled to such remuneration shall meet certain requirements, where such requirements shall be determined by the Board of Directors.

## CAPITALIZATION AND INDEBTEDNESS

As of June 30, 2024, the authorized share capital of the Company was NT\$180,000,000,000 divided into 18,000,000,000 ordinary shares of NT\$10.0 par value each and its issued share capital was NT\$138,629,906,090 consisting of 13,862,990,609 ordinary shares of NT\$10.0.

The following table sets forth the unaudited short-term borrowings and total capitalization of the Company as of June 30, 2024 on an actual basis and on an as adjusted basis. In addition, the fair value of the convertible option relating to the Bonds has not been determined at this time.

The as adjusted basis gives effect to the issuance of the Bonds, before deducting the Initial Purchaser's discounts and the estimated offering expenses payable by us, as if the Bonds had been issued on June 30, 2024. Since June 30, 2024, there has been no material change in our total capitalization or short-term borrowings.

	As of June 30, 2024			
	Actual		As adjusted for the issue of the Bonds <sup>(5)</sup>	
	NT\$	US\$ <sup>(6)</sup>	NT\$	US\$ <sup>(6)</sup>
	(unaudited)			
	(in millions)			
<b>Consolidated Capitalization</b>				
<b>Short-term borrowings<sup>(1)</sup></b>				
Short-term loans (including short-term notes and bills payable) .....	511,319	15,723	511,319	15,723
Current portion of long-term liabilities .....	44,455	1,367	44,455	1,367
<b>Long-term borrowings<sup>(1)</sup></b>				
Corporate bonds payable <sup>(2)</sup> .....	246,265	7,573	269,029	8,273
Long-term loans <sup>(3)</sup> .....	45,871	1,410	45,871	1,410
Total long-term borrowings .....	292,136	8,983	314,900	9,683
<b>Equity</b>				
Share capital - common stock .....	138,630	4,263	138,630	4,263
Capital surplus .....	189,219	5,819	189,219	5,819
<b>Retained earnings</b>				
Legal reserve .....	213,430	6,563	213,430	6,563
Special reserve .....	113,222	3,482	113,222	3,482
Unappropriated retained earnings .....	926,032	28,476	926,032	28,476
<b>Other equity interest</b>				
Other equity interest .....	(54,101)	(1,665)	(54,101)	(1,665)
Treasury stocks .....	(15)	(0)	(15)	(0)
Equity attributable to owners of the parent .....	1,526,417	46,938	1,526,417	46,938
Non-controlling interest .....	195,253	6,004	195,253	6,004
Total equity .....	1,721,670	52,942	1,721,670	52,942
Total capitalization <sup>(4)</sup> .....	2,013,806	61,925	2,036,570	62,625

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Notes:

- (1) The short-term borrowings of the Company are unsecured and such borrowings have not been guaranteed.
- (2) As of June 30, 2024, the outstanding corporate bonds payable was NT\$289,001 million, NT\$42,736 million of which is included in the current portion of long-term liabilities.
- (3) As of June 30, 2024, the outstanding long-term loans was NT\$47,624 million, NT\$1,719 million of which is included in the current portion of long-term liabilities and NT\$34 million of which is included in the administration fee of syndicated loans.
- (4) Total capitalization includes total long-term borrowings (excluding the current portion of long-term loans shown as current portion of long-term liabilities) and total stockholders' equity.
- (5) The bifurcation of derivative instruments from the Bonds payable upon initial recognition under Taiwan IFRS was not taken into consideration for the adjusted basis.
- (6) The principal amount of the Bonds is denominated in U.S. dollars. Solely for the convenience of the reader, unless otherwise noted, all translations from U.S. dollars to N.T. dollars were made at the noon buying rate as certified for customs purposes by the Federal Reserve Bank of New York on July 1, 2024, which was at the rate of NT\$32.52 = US\$1.00.

## SELECTED FINANCIAL INFORMATION

The selected consolidated comprehensive income statement data for the years ended December 31, 2021 and 2022 and for the years ended December 31, 2022 and 2023 and the selected consolidated balance sheet data as of December 31, 2021 and 2022 and as of December 31, 2022 and 2023 all expressed in New Taiwan Dollars set forth below are derived from the audited consolidated financial statements as of and for the years ended December 31, 2021, 2022 and 2023 included elsewhere in this Offering Circular and should be read in conjunction with, and are qualified in their entirety by reference to, such financial statements, including the notes thereto. The audited consolidated financial statements as of and for the years ended December 31, 2022 and 2023 have been prepared and presented in accordance with Taiwan IFRS. The independent auditors' reports of PricewaterhouseCoopers, Taiwan dated March 15, 2023 and March 14, 2024 in relation to the audited consolidated financial statements of the Company as of and for the years ended December 31, 2022 and 2023, respectively, state that certain consolidated subsidiaries were audited by the other independent auditors and their opinion expressed, insofar as it relates to the amounts included in the consolidated financial statements relative to these consolidated subsidiaries was based solely on the reports of other independent auditors.

The selected consolidated comprehensive income statement data for the six-month periods ended June 30, 2023 and 2024 and the selected consolidated balance sheet data as of June 30, 2023 and 2024 all expressed in New Taiwan Dollars set forth below are derived from the unaudited consolidated interim financial statements as of and for the six-month periods ended June 30, 2023 and 2024 included elsewhere in this Offering Circular. The unaudited consolidated interim financial statements as of and for the six-month periods ended June 30, 2023 and 2024 have been prepared and presented in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and IAS 34 "Interim Financial Reporting" that came into effect as endorsed by FSC. The review report of PricewaterhouseCoopers, Taiwan dated August 14, 2024 relating to the unaudited consolidated interim financial statements of the Company as of and for the six-month period ended June 30, 2024 states that certain consolidated subsidiaries were reviewed by the other independent auditors and their conclusion expressed, insofar as it relates to the amounts included in the consolidated financial statements relative to these consolidated subsidiaries was based solely on the review reports of other independent auditors. In addition, the review report was qualified with respect to the effect of adjustments, if any, as might have been determined to be necessary had the financial statements of certain insignificant consolidated subsidiaries and investments accounted for under the equity method, been reviewed by independent auditors. Results for the six-month periods ended June 30, 2024 are not necessarily indicative of the results that may be expected for the year ending December 31, 2024.

The Taiwan IFRS differs from the International Financial Reporting Standards as issued by the International Accounting Standards Board ("**IASB**") (the "**IFRS Accounting Standards**"), United States generally accepted accounting principles ("**U.S. GAAP**") or generally accepted accounting principles of certain other countries. Potential investors should seek professional advice with respect to such differences from generally accepted accounting principles. All such financial data should be read in conjunction with, and are qualified in their entirety by reference to, the financial statements included elsewhere in this Offering Circular, including the Bonds thereto.

The Company has not quantified or identified the impact of the differences between Taiwan IFRS and IFRS Accounting Standards or the U.S. GAAP, see "Risk Factors — Risks Relating to the ROC — Financial reporting requirements and accounting standards in the ROC differ from those of other countries".

All amounts in the Years Consolidated Financial Information and the Six Months Consolidated Financial Information expressed in U.S. Dollars are provided solely for the convenience of the reader and such amounts do not form part of the audited consolidated financial statements or unaudited consolidated interim financial statements.

Rounding adjustments have been made in calculating some of the financial information included in this Offering Circular according to established commercial standard. As a result, rounded figures in the tables included in this Offering Circular may not add up to the aggregate amounts in such tables.

## Audited Consolidated Statement of Comprehensive Income

	For the Year Ended December 31,			
	2021	2022	2023	
	NT\$	NT\$	NT\$	US\$
				(unaudited)
				(in thousands, except per share data)
Operating revenue .....	5,994,173,882	6,626,996,750	6,162,221,359	189,490,202
Operating costs .....	(5,632,046,836)	(6,226,911,592)	(5,774,273,890)	(177,560,698)
<b>Net operating margin</b> .....	<b>362,127,046</b>	<b>400,085,158</b>	<b>387,947,469</b>	<b>11,929,504</b>
Operating expenses				
Selling expenses .....	(30,505,863)	(30,373,898)	(24,988,413)	(768,401)
General and administrative expenses .....	(77,592,927)	(81,665,346)	(86,410,794)	(2,657,158)
Research and development expenses .....	(105,068,764)	(114,258,072)	(110,019,767)	(3,383,142)
<b>Total operating expenses</b> .....	<b>(213,167,554)</b>	<b>(226,297,316)</b>	<b>(221,418,974)</b>	<b>(6,808,701)</b>
Operating profit .....	148,959,492	173,787,842	166,528,495	5,120,803
Non-operating income and expenses				
Interest income .....	32,456,041	43,302,946	81,700,214	2,512,307
Other income .....	15,183,191	11,451,380	10,292,133	316,486
Other gains and losses .....	526,797	(12,067,275)	12,618,861	388,034
Finance costs .....	(21,958,495)	(34,736,195)	(65,543,261)	(2,015,475)
Share of profit (loss) of associates and joint ventures accounted for using equity method .....	18,404,717	5,772,788	(13,372,229)	(411,200)
<b>Total non-operating income and expenses</b> .....	<b>44,612,251</b>	<b>13,723,644</b>	<b>25,695,718</b>	<b>790,152</b>
<b>Profit before income tax</b> .....	<b>193,571,743</b>	<b>187,511,486</b>	<b>192,224,213</b>	<b>5,910,955</b>
Income tax expense .....	(39,748,702)	(36,439,937)	(37,434,831)	(1,151,133)
<b>Profit for the year</b> .....	<b>153,823,041</b>	<b>151,071,549</b>	<b>154,789,382</b>	<b>4,759,822</b>
<b>Other comprehensive income (loss)</b>				
<b>Components of other comprehensive income (loss) that will not be reclassified to profit or loss</b>				
Gain on remeasurement of defined benefit plans	102,846	208,286	51,098	1,571
Unrealized gain (loss) on valuation of financial assets at fair value through other comprehensive income .....	21,768,401	(40,378,633)	(9,481,466)	(291,558)
Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method .....	1,382,226	(4,565,722)	1,181,784	36,340
Income tax related to components of other comprehensive income (loss) that will not be reclassified to profit or loss .....	(4,162,768)	3,421,415	1,750,957	53,842

For the Year Ended December 31,			
	2021	2022	2023
	NT\$	NT\$	US\$
			(unaudited)
		(in thousands, except per share data)	
Other comprehensive income (loss) that will not be reclassified to profit or loss .....	19,090,705	(41,314,654)	(6,497,627)
<b>Components of other comprehensive income (loss) that will be reclassified to profit or loss</b>			
Financial statements translation differences of foreign operations.....	(16,100,213)	59,847,080	(24,592,479)
Gains (losses) on hedging instrument.....	230,467	(230,463)	-
Share of other comprehensive loss of associates and joint ventures accounted for using equity method.....	(7,098,091)	(4,881,107)	(3,218,901)
Income tax related to components of other comprehensive income (loss) that will be reclassified to profit or loss .....	(34,570)	34,566	-
Other comprehensive income (loss) that will be reclassified to profit or loss .....	(23,002,407)	54,770,076	(27,811,380)
<b>Other comprehensive income (loss) for the year .....</b>	<b>(3,911,702)</b>	<b>13,455,422</b>	<b>(34,309,007)</b>
<b>Total comprehensive income for the year .....</b>	<b>149,911,339</b>	<b>164,526,971</b>	<b>120,480,375</b>
Profit attributable to:			
Owners of the parent .....	139,320,332	141,482,714	142,098,208
Non-controlling interest.....	14,502,709	9,588,835	12,691,174
	153,823,041	151,071,549	154,789,382
Comprehensive income attributable to:			
Owners of the parent .....	138,007,616	150,682,663	111,618,942
Non-controlling interest.....	11,903,723	13,844,308	8,861,433
	149,911,339	164,526,971	120,480,375
Earnings per share (in dollars)			
Basic earnings per share .....	10.05	10.21	10.25
Diluted earnings per share .....	9.91	10.06	10.07

## Audited Consolidated Balance Sheet

As of December 31,			
	2021	2022	2023
	NT\$	NT\$	US\$
			(unaudited)
		(in thousands)	
<b>Current assets</b>			



	As of December 31,			
	2021	2022	2023	
	NT\$	NT\$	NT\$	US\$
				(unaudited)
	(in thousands)			
Cash and cash equivalents .....	1,059,417,011	1,062,326,324	1,197,662,695	36,828,496
Financial assets at fair value through profit or loss - current .....	1,332,824	4,664,142	6,668,892	205,070
Financial assets at fair value through other comprehensive income - current.....	130,622	44,069	-	-
Financial assets at amortised cost, net-current ....	48,008,438	17,696,967	145,746,084	4,481,737
Financial assets for hedging - current.....	1,068,785	-	-	-
Accounts receivable, net .....	1,125,762,611	1,060,980,085	856,355,266	26,333,188
Accounts receivable - related parties, net .....	35,455,895	37,710,086	15,914,897	489,388
Other receivables .....	59,510,406	56,002,627	61,326,685	1,885,814
Other receivables - related parties .....	2,777,421	1,719,679	3,380,865	103,963
Inventory .....	672,145,365	939,022,052	730,765,401	22,471,261
Prepayments .....	18,057,414	17,280,096	16,409,352	504,593
Other current assets .....	10,750,494	3,059,394	1,735,814	53,377
<b>Total current assets</b> .....	<b>3,034,417,286</b>	<b>3,200,505,521</b>	<b>3,035,965,951</b>	<b>93,356,887</b>
<b>Non-current assets</b>				
Financial assets at fair value through profit or loss - non-current .....	88,481,743	88,397,440	87,451,845	2,689,171
Financial assets at fair value through other comprehensive income - non-current .....	112,718,725	84,586,400	86,493,835	2,659,712
Financial assets at amortised cost, net - non-current .....	23,449,084	12,913,993	10,997,384	338,173
Investments accounted for using equity method .	194,593,652	239,489,049	198,480,355	6,103,332
Property, plant and equipment.....	310,107,309	362,404,684	393,967,393	12,114,618
Right-of-use assets .....	40,260,192	40,405,796	41,327,924	1,270,846
Investment property - net .....	10,356,499	10,438,085	9,710,296	298,595
Intangible assets .....	45,352,837	46,660,039	39,601,142	1,217,747
Deferred income tax assets .....	20,443,452	20,761,532	20,203,948	621,278
Other non-current assets .....	28,697,615	27,411,741	15,588,904	479,364
Total non-current assets .....	874,461,108	933,468,759	903,823,026	27,792,836
<b>Total assets</b> .....	<b>3,908,878,394</b>	<b>4,133,974,280</b>	<b>3,939,788,977</b>	<b>121,149,723</b>
<b>Current liabilities</b>				
Short-term loans .....	546,372,008	582,610,083	501,772,585	15,429,661
Short-term notes and bills payable .....	23,999,117	31,491,497	61,328,531	1,885,871
Financial liabilities at fair value through profit or loss - current .....	964,015	3,595,029	6,881,219	211,600
Accounts payable .....	1,055,155,222	1,050,264,198	878,934,744	27,027,514
Accounts payable - related parties .....	21,022,980	18,676,748	14,184,424	436,175
Other payables .....	213,094,933	246,735,591	227,364,742	6,991,536

	As of December 31,			
	2021	2022	2023	
	NT\$	NT\$	NT\$	US\$
				(unaudited)
	(in thousands)			
Current tax liabilities .....	26,474,025	24,602,394	24,744,828	760,911
Provisions for liabilities - current .....	2,876,585	3,891,380	1,557,895	47,906
Current lease liabilities .....	7,364,055	8,333,100	5,742,360	176,579
Long-term liabilities, current portion.....	38,586,760	33,092,726	85,892,209	2,641,212
Other current liabilities .....	61,770,571	110,520,773	100,931,157	3,103,664
<b>Total current liabilities</b> .....	<b>1,997,680,271</b>	<b>2,113,813,519</b>	<b>1,909,334,694</b>	<b>58,712,629</b>
<b>Non-current liabilities</b>				
Corporate bonds payable .....	226,258,790	245,282,706	230,519,100	7,088,533
Long-term loans .....	49,340,778	55,734,601	41,105,940	1,264,020
Provisions for liabilities - non-current .....	430,648	459,026	2,087,697	64,197
Deferred income tax liabilities.....	32,228,229	39,123,808	40,673,723	1,250,729
Non-current lease liabilities .....	18,217,030	17,461,579	16,711,377	513,880
Other non-current liabilities .....	11,462,530	11,568,002	13,112,800	403,223
<b>Total non-current liabilities</b> .....	<b>337,938,005</b>	<b>369,629,722</b>	<b>344,210,637</b>	<b>10,584,582</b>
<b>Total liabilities</b> .....	<b>2,335,618,276</b>	<b>2,483,443,241</b>	<b>2,253,545,331</b>	<b>69,297,211</b>
<b>Equity</b>				
<b>Equity attributable to owners of parent</b>				
Share capital				
Common stock .....	138,629,906	138,629,906	138,629,906	4,262,912
Capital reserve				
Capital surplus .....	202,084,430	193,794,160	198,652,898	6,108,638
Retained earnings				
Legal reserve .....	170,755,591	184,894,008	199,205,382	6,125,627
Special reserve .....	87,315,126	89,505,893	82,154,208	2,526,267
Unappropriated retained earnings.....	871,193,344	925,890,351	987,703,855	30,372,197
Other equity interest				
Other equity interest .....	(89,505,893)	(82,154,208)	(113,221,953)	(3,481,610)
Treasury stocks .....	(15,194)	(15,194)	(15,194)	(467)
<b>Equity attributable to owners of the parent ...</b>	<b>1,380,457,310</b>	<b>1,450,544,916</b>	<b>1,493,109,102</b>	<b>45,913,564</b>
Non-controlling interest .....	192,802,808	199,986,123	193,134,544	5,938,947
<b>Total equity</b> .....	<b>1,573,260,118</b>	<b>1,650,531,039</b>	<b>1,686,243,646</b>	<b>51,852,511</b>
<b>Total liabilities and equity</b> .....	<b>3,908,878,394</b>	<b>4,133,974,280</b>	<b>3,939,788,977</b>	<b>121,149,722</b>

## Unaudited Consolidated Statement of Comprehensive Income

	For the Six Months Ended June 30,		
	2023	2024	
	NT\$	NT\$	US\$
			(unaudited)
	(in thousands, except per share data)		
Operating revenue .....	2,766,985,529	2,874,542,542	88,393,067
Operating costs .....	(2,595,073,890)	(2,691,373,679)	(82,760,568)
<b>Net operating margin</b> .....	<b>171,911,639</b>	<b>183,168,863</b>	<b>5,632,499</b>
Operating expenses			
Selling expenses .....	(11,569,086)	(10,455,253)	(321,502)
General and administrative expenses .....	(38,766,317)	(38,882,678)	(1,195,655)
Research and development expenses .....	(50,127,816)	(52,475,937)	(1,613,651)
<b>Total operating expenses</b> .....	<b>(100,463,219)</b>	<b>(101,813,868)</b>	<b>(3,130,808)</b>
Operating profit .....	<b>71,448,420</b>	<b>81,354,995</b>	<b>2,501,691</b>
Non-operating income and expenses			
Interest income .....	39,101,562	27,235,821	837,510
Other income .....	4,330,774	4,188,765	128,806
Other gains and losses .....	2,468,260	(2,693,423)	(82,824)
Finance costs .....	(31,557,098)	(19,899,484)	(611,915)
Share of loss of associates and joint ventures accounted for using equity method .....	(17,683,389)	(9,278,139)	(285,306)
<b>Total non-operating income and expenses</b> .....	<b>(3,339,891)</b>	<b>(446,460)</b>	<b>(13,729)</b>
<b>Profit before income tax</b> .....	<b>68,108,529</b>	<b>80,908,535</b>	<b>2,487,962</b>
Income tax expense .....	(19,066,090)	(17,090,965)	(525,552)
Profit for the period .....	<b>49,042,439</b>	<b>63,817,570</b>	<b>1,962,410</b>
<b>Other comprehensive income (loss)</b>			
<b>Components of other comprehensive income (loss) that will not be reclassified to profit or loss</b>			
Unrealized (loss) gain on valuation of financial assets at fair value through other comprehensive income .....	(3,142,273)	3,486,978	107,226
Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method .....	266,225	(1,127,372)	(34,667)
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss .....	(326,424)	(501,652)	(15,426)
Other comprehensive (loss) income that will not be reclassified to profit or loss .....	(3,202,472)	1,857,954	57,133
<b>Components of other comprehensive income (loss) that will be reclassified to profit or loss</b>			
Financial statements translation differences of foreign operations .....	(25,990,956)	64,858,305	1,994,412
Losses on hedging instrument .....	(403,158)	-	-
Share of other comprehensive loss of associates and joint ventures accounted for using equity method .....	(4,223,549)	(710,698)	(21,854)

	For the Six Months Ended June 30,		
	2023	2024	
	NT\$	NT\$	US\$
			(unaudited)
			(in thousands, except per share data)
Income tax related to components of other comprehensive income that will be reclassified to profit or loss .....	30,345	-	-
Other comprehensive (loss) income that will be reclassified to profit or loss .....	(30,587,318)	64,147,607	1,972,558
<b>Other comprehensive (loss) income for the period .....</b>	<b>(33,789,790)</b>	<b>66,005,561</b>	<b>2,029,691</b>
<b>Total comprehensive income for the period .....</b>	<b>15,252,649</b>	<b>129,823,131</b>	<b>3,992,101</b>
Profit attributable to:			
Owners of the parent .....	45,825,242	57,054,123	1,754,432
Non-controlling interest .....	3,217,197	6,763,447	207,978
	49,042,439	63,817,570	1,962,410
<b>Comprehensive income (loss) attributable to:</b>			
Owners of the parent .....	15,966,331	116,473,104	3,581,584
Non-controlling interest .....	(713,682)	13,350,027	410,517
	15,252,649	129,823,131	3,992,101
<b>Earnings per share (in dollars)</b>			
Basic earnings per share .....	3.31	4.12	0.13
Diluted earnings per share .....	3.26	4.06	0.12

## Unaudited Consolidated Balance Sheet

	As of June 30,		
	2023	2024	
	NT\$	NT\$	US\$
			(unaudited)
			(in thousands)
<b>Current assets</b>			
Cash and cash equivalents .....	1,187,732,906	1,048,679,660	32,247,222
Financial assets at fair value through profit or loss - current .....	4,402,290	4,927,431	151,520
Financial assets at amortised cost, net-current .....	44,541,898	203,076,028	6,244,650
Financial assets for hedging - current .....	21,694	-	-
Accounts receivable, net .....	772,488,971	843,640,016	25,942,190
Accounts receivable - related parties, net .....	18,444,216	17,969,059	552,554
Other receivables .....	62,286,256	52,373,214	1,610,492
Other receivables - related parties .....	6,006,488	7,594,487	233,533
Inventory .....	758,844,903	808,458,797	24,860,357
Prepayments .....	14,790,123	17,671,291	543,398

	As of June 30,		
	2023	2024	
	NT\$	NT\$	US\$
			(unaudited)
		(in thousands)	
Other current assets .....	1,417,002	1,824,404	56,101
<b>Total current assets</b> .....	<b>2,870,976,747</b>	<b>3,006,214,387</b>	<b>92,442,017</b>
<b>Non-current assets</b>			
Financial assets at fair value through profit or loss - non-current .....	90,387,167	95,497,153	2,936,567
Financial assets at fair value through other comprehensive income - non-current .....	81,205,111	92,190,158	2,834,876
Financial assets at amortised cost, net - non-current .....	5,486,287	9,492,559	291,899
Investments accounted for using equity method .....	202,477,928	196,648,763	6,047,010
Property, plant and equipment .....	363,748,693	424,229,956	13,045,202
Right-of-use assets .....	41,009,926	50,437,072	1,550,956
Investment property - net .....	10,016,975	9,478,445	291,465
Intangible assets .....	45,680,425	40,925,492	1,258,471
Deferred income tax assets .....	20,748,296	20,312,455	624,614
Other non-current assets .....	30,843,624	21,422,628	658,752
<b>Total non-current assets</b> .....	<b>891,604,432</b>	<b>960,634,681</b>	<b>29,539,812</b>
<b>Total assets</b> .....	<b>3,762,581,179</b>	<b>3,966,849,068</b>	<b>121,981,829</b>
<b>Current liabilities</b>			
Short-term loans .....	489,184,615	470,794,787	14,477,084
Short-term notes and bills payable .....	64,127,088	40,524,659	1,246,146
Financial liabilities at fair value through profit or loss - current .....	5,194,685	2,678,570	82,367
Accounts payable .....	761,401,797	879,786,999	27,053,721
Accounts payable - related parties .....	12,855,902	11,327,183	348,314
Other payables .....	282,992,600	292,590,687	8,997,254
Current tax liabilities .....	17,081,304	13,518,665	415,703
Provisions for liabilities - current .....	3,195,424	2,143,791	65,922
Current lease liabilities .....	7,446,814	6,437,369	197,951
Long-term liabilities, current portion .....	76,719,985	44,454,611	1,366,993
Other current liabilities .....	99,892,797	107,186,336	3,296,013
<b>Total current liabilities</b> .....	<b>1,820,093,011</b>	<b>1,871,443,657</b>	<b>57,547,468</b>
<b>Non-current liabilities</b>			
Corporate bonds payable .....	236,889,681	246,264,500	7,572,709
Long-term loans .....	48,337,806	45,871,271	1,410,556
Provisions for liabilities - non-current .....	2,571,344	2,276,153	69,992
Deferred income tax liabilities .....	40,965,889	41,880,431	1,287,836
Non-current lease liabilities .....	16,624,073	23,754,871	730,470
Other non-current liabilities .....	12,798,994	13,688,122	420,914
<b>Total non-current liabilities</b> .....	<b>358,187,787</b>	<b>373,735,348</b>	<b>11,492,477</b>

	As of June 30,		
	2023	2024	
	NT\$	NT\$	US\$
			(unaudited)
		(in thousands)	
<b>Total liabilities</b> .....	2,178,280,798	2,245,179,005	69,039,945
<b>Equity</b>			
<b>Equity attributable to owners of parent</b>			
<b>Share capital</b>			
Common stock .....	138,629,906	138,629,906	4,262,912
<b>Capital reserve</b>			
Capital surplus .....	194,154,369	189,218,924	5,818,540
<b>Retained earnings</b>			
Legal reserve .....	199,205,382	213,430,086	6,563,041
Special reserve .....	82,154,208	113,221,954	3,481,610
Unappropriated retained earnings .....	891,581,628	926,032,148	28,475,773
<b>Other equity interest</b>			
Other equity interest .....	(113,002,871)	(54,100,995)	(1,663,622)
Treasury stocks .....	(15,194)	(15,194)	(467)
Equity attributable to owners of the parent .....	1,392,707,428	1,526,416,829	46,937,787
Non-controlling interest .....	191,592,953	195,253,234	6,004,097
Total equity .....	1,584,300,381	1,721,670,063	52,941,884
Total liabilities and equity .....	3,762,581,179	3,966,849,068	121,981,829

## RECENT DEVELOPMENTS

### Recent Monthly Result of Operations

Pursuant to the rules and regulations of the TWSE, the Company reports its consolidated net sales each month.

- The Company announced on August 5, 2024 that its consolidated revenue for July 2024 amounted to NT\$572.4 billion, representing a 21.98% increase from NT\$469.2 billion for July 2023.
- The Company announced on September 5, 2024 that its consolidated revenue for August 2024 amounted to NT\$548.3 billion, representing a 32.81% increase from NT\$412.8 billion for August 2023.
- The Company announced on October 5, 2024 that its consolidated revenue for September 2024 amounted to NT\$733.0 billion, representing a 10.94% increase from NT\$660.7 billion for September 2023.

These monthly results have not been audited or reviewed by PricewaterhouseCoopers, Taiwan and may not be indicative of the Company's net sales for the full year 2024.

### 2024 First Half Financials

For the six months ended June 30, 2024, our unaudited consolidated revenue amounted to NT\$2,874,543 million, representing a 3.9% increase from NT\$2,766,986 million for the corresponding period in 2023. The increase was primarily due to the strong growth in Cloud and Networking Products as well as Components and Other Products. Computing Products also demonstrated significant growth. Our consolidated net profit increased by 30.1% to NT\$63,818 million from NT\$49,042 million for the corresponding period in 2023. The increase was primarily due to better product mix, cost control and less losses recognition from investment in Sharp. In addition, for the six months ended June 30, 2024, our unaudited consolidated gross profit increased by 6.5% to NT\$183,169 million from NT\$171,912 million for the corresponding period in 2023, and our unaudited consolidated gross profit margin improved to 6.4% for the six months ended June 30, 2024 from 6.2% for the corresponding period in 2023. The increase was primarily due to our improved product mix strategy.

### Disposal of Real Property

On July 2, 2024, the Company announced that its subsidiary JiZhun Precision Industrial (HuiZhou) Co., Ltd. disposed right of use assets (464,748 square meters) and the above-ground buildings (166,770.84 square meters) and ancillary facilities of certain land located in Huizhou City, Guangdong Province to Huizhou Shengxing Creative Industry Park Co. Ltd. The total transaction amount was RMB428,000,000.

### Engagement of Others to Build on Rented Land

On July 2, 2024, the Company announced that its subsidiary Fulian Precision Technology Component Co., Ltd engaged others to build on rented land at a consideration of US\$119,612,383. A supplemental announcement will be made after transaction is confirmed.

### Acquisition of Right-of-use Assets by FuTaiHua Industrial (ShenZhen) Limited

On July 2, 2024, the Company announced that its subsidiary FuTaiHua Industrial (ShenZhen) Limited leased the plant building, an area of 75,976 square meters, at part of the factory buildings in Area B and Area C of Foxconn Hongguan Science and Technology Park, from Foxconn Technology Group Co., Ltd., an affiliate of the company. The total contract rent was RMB56,247,871.68 and the transaction amount of right-of-use assets was RMB48,007,054.

### **Conversion Price Adjustment of the Unsecured Overseas Convertible Bonds Due 2026**

On July 8 and July 9, 2024, the Company announced that the conversion price of the Unsecured Overseas Convertible Bonds Due 2026 shall be adjusted from NT\$147.932 to NT\$143.83 per common share in accordance with the offering plan of the bonds. The effective date of the adjustment is July 8, 2024.

### **Acquisition of Equity and Related Assets and Indirect Investments in AK Harness (Taicang) and Changchun AK Sanzhi**

On July 11, 2024, the Company announced that FIT Voltaira Autokabel Gruppe GmbH, indirectly wholly-owned subsidiary of Foxconn Interconnect Technology Ltd., competitively bid and acquired the following equity and assets for EUR72.5 million: (1) equity: Auto-Kabel Krupka s.r.o. (100%), Auto-Kabel DOO Mionica (100%), Auto-Cable S.A.R.L. (100%), Auto-Kabel Rülzheim GmbH & Co. KG (100%), Auto-Kabel Rülzheim Verwaltungs-GmbH (100%), AK Holding AG (100%), and its indirectly held four overseas subsidiaries (100%), including two mainland companies: AK Harness (Taicang) Co. Ltd. (100%) and Changchun AK Sanzhi Aluminium Cable Automobile Parts Co. Ltd.(40%); and (2) assets: assets related to production machinery for the high-voltage distribution system business, real estate properties, inventory, orders, personnel, technology and intellectual property rights, trademarks, and other intangible assets.

### **Disposal of Shares of Advanced Optoelectronic Technology Inc.**

On July 18, 2024, the Company announced that its subsidiary Bon Shin International Investments Co., Ltd. disposed 9,853,000 shares of Advanced Optoelectronic Technology Inc. with an average unit price of NT\$30.57. The total monetary amount of the transaction was NT\$301,208,700.

### **Disposal of Certain Intangible Asset**

On July 19, 2024, the Company announced that its subsidiary FG Innovation Company Limited disposed certain intangible asset, comprising patent and know-how, to Sharp Corporation, an affiliate of the Company, at a consideration of US\$24,000,000.

### **Strategic Cooperation Agreement with the Henan Provincial Government**

On July 24, 2024, the Company announced that its subsidiary Foxconn Technology Group Co., Ltd. has entered into the Strategic Cooperation Agreement on Accelerating the Advancement of New Business Projects with the Henan Provincial Government. Under the agreement, the Henan Provincial Government will support Foxconn in establishing a new business headquarters in Zhengzhou. The first phase of the project, located in Zhengdong New District, spans approximately 700 acres, with a total investment of about RMB1 billion.

### **Disposal of shares of Credo Technology Group Holding Ltd.**

On July 24, 2024, the Company announced that its subsidiary Icreate Investments Limited plans to dispose of 1,474,052 shares of Credo Technology Group Holding Ltd. The average sale price per share and total amount will be announced after the transaction is completed.

### **Repurchase of Shares by Foxconn Industrial Internet Co., Ltd.**

On July 30, 2024, the Company announced that its subsidiary Foxconn Industrial Internet Co., Ltd. plans to conduct a share buyback through centralized bidding transactions at a price of no more than RMB40.33 per share, after considering its financial situation and future profitability. The repurchased shares will be canceled to reduce the registered capital, in accordance with relevant regulations. The total amount of funds for this repurchase shall be no less than RMB200 million and shall not exceed RMB300 million.

### **Acquisition of Shares of Shenzhen Fulian Fugui Precision Industry Co., Ltd.**

On July 30, 2024, the Company announced that its subsidiary Foxconn Industrial Internet Co., Ltd. acquired shares of Shenzhen Fulian Fugui Precision Industry Co., Ltd. in an amount of RMB213,540,000.



**Investment in Shares of China Cloud Elector Optics Technology Co., Ltd.**

On August 5, 2024, the Company announced its subsidiary Fuyu Electronical Technology (Huai'an) Co., Ltd. acquired shares of China Cloud Elector Optics Technology Co., Ltd. in an amount of RMB220,683,102.5.

**Acquisition of Shares of Foxconn Singapore Pte Ltd**

On August 14, 2024, the Company announced that the Group acquired shares of Foxconn Singapore Pte Ltd in an amount of US\$144,000,000.

**Investment in Shares of Foxconn Hon Hai Technology India Mega Development Private Limited**

On August 21, 2024, the Company announced its subsidiary Foxconn Singapore Pte Ltd acquired shares of Foxconn Hon Hai Technology India Mega Development Private Limited in an amount of US\$144,000,000.

**Acquisition of Shares of FII AMC MEXICO S. DE R.L. DE C.V. and Foxconn Assembly LLC.**

On August 21, 2024, the Company announced its subsidiary Cloud Network Technology Singapore Pte. Ltd. acquired shares of FII AMC MEXICO S. DE R.L. DE C.V. in an amount of US\$241,200,000 and its subsidiary Cloud Network Technology USA Inc. acquired shares of Foxconn Assembly LLC. in an amount of US\$253,000,000.

**Investment in Shares of Foxconn Interconnect Technology Singapore Pte. Ltd., Foxconn Interconnect Technology GmbH and FIT Voltaira AutoKabel Gruppe GmbH**

On August 21, 2024, the Company announced its subsidiary Foxconn Interconnect Technology Limited acquired shares of Foxconn Interconnect Technology Singapore Pte. Ltd. in an amount of €180,000,000, its subsidiary Foxconn Interconnect Technology Singapore Pte. Ltd. acquired shares of Foxconn Interconnect Technology GmbH in an amount of €180,000,000 and its subsidiary Foxconn Interconnect Technology GmbH acquired shares of FIT Voltaira AutoKabel Gruppe GmbH in an amount of €180,000,000.

**Acquisition of Right-of-use Assets by FuTaiHua Industrial (ShenZhen) Limited**

On August 26, 2024, the Company announced that its subsidiary FuTaiHua Industrial (ShenZhen) Limited acquired the right-of-use assets for part of the factory buildings in Area C of the Foxconn Hongguan Science and Technology Park located in the Xingfu Community, Fucheng Street, Longhua District, Shenzhen, China. The total contract rent was RMB65,651,973.12 and the transaction amount of right-of-use assets was RMB57,350,547.

**Disposal of Machinery and Equipment by HeNan FuChi Technology Co., Ltd. and Acquisition by Foxconn Hon Hai Technology India Mega Development Private Limited**

On September 16, 2024, the Company announced that its subsidiary HeNan FuChi Technology Co., Ltd. disposed of its machinery and equipment and such assets were acquired by Foxconn Hon Hai Technology India Mega Development Private Limited. The transaction amount of such disposal was US\$9,752,086.38.

**Acquisition of Right-of-use Assets by FuTaiHua Industrial (ShenZhen) Limited**

On September 26, 2024, the Company announced that its subsidiary FuTaiHua Industrial (ShenZhen) Limited acquired the right-of-use assets for part of the factory buildings in Area B of Foxconn Hongguan Science and Technology Park, Xingfu Community, Fucheng Street, Longhua District, Shenzhen, China. The total contract rent was RMB55,654,719.84 and the transaction amount of right-of-use assets was RMB48,617,405.

**Acquisition of Shares of a New Joint Venture Company (supplemental to announcement made on January 17, 2024)**

On October 1, 2024, the Company made a supplementary announcement that its subsidiary Foxconn Hon Hai Technology India Mega acquired an additional potential investment amount of no more than US\$13,310,000 of

a new joint venture company. If the additional investment of no more than US\$13,310,000 is executed, the total accumulated investment will not exceed US\$50,510,000, and the shareholding ratio in the new joint venture company will be adjusted based on the actual capital increase.

**Acquisition of Right-of-use Assets by Foxconn Innovation Industry Development Group Co., LTD.**

On October 17, 2024, the Company announced that its subsidiary Foxconn Innovation Industry Development Group Co., LTD. acquired the right-of-use assets for a plot located on the west of Longhu Inner Ring North Road and north of Sanquan Road in Zhengdong New District, Zhengzhou City China. The transaction amount of right-of-use assets was RMB150,000,000.

## BUSINESS

### Business Overview

Hon Hai Precision Industry Co., Ltd. is a leading technological solution provider, and it continuously leverages its expertise in software and hardware to integrate its unique manufacturing systems with emerging technologies. With its roots as a leading Original Equipment Manufacturer (OEM), Original Device Manufacturer (ODM) and Integrated Device Manufacturer (IDM) company, the Group has leveraged its decades-long expertise to become an Innovation Integration Design Manufacturer (IIDM). The Group offers an integrated approach to key components and core technology innovation, software and hardware integration and industrial design, addressing the needs of the end-user customer from design and development in the early stage to the final manufacturing and after-sales services to build long-term relationships. Its main products and services are categorized as follows: (i) Smart Consumer Electronics; (ii) Cloud and Networking Products; (iii) Computing Products; and (iv) Components and Others.

In addition to Information and Communications Technology (ICT) products, Hon Hai has also expanded into three new businesses in electric vehicles (EV), digital health and robotics industries. The Group is also committed to developing three core technologies: artificial intelligence (AI), semiconductors and new-generation communication technologies. Collectively, this forms Hon Hai's "3+3" strategy. Among them, electric vehicles and semiconductors will be one of the main growth drivers of the Group in the future. The Group's vertically integrated one-stop-shop platform has allowed the Group to capture new emerging market opportunities, in particularly the Group has already seen robust growth in the business of AI server.

In terms of EV, Hon Hai has cultivated a global supply chain and has established in-house capabilities of key component manufacturing, structural R&D and system integration services. The Group utilizes this unique set of proficiencies to consolidate resources vertically from both upstream and downstream, which enables the Group to provide its customers with comprehensive "one-stop" solutions. In April 2024, the Group also completed the acquisition of a 50% stake in ZF's chassis module company. The new joint venture, ZF Foxconn Chassis Modules, will further strengthen the Group's vertical integration capabilities in the EV space. As a leading technological solution provider for decades that is dedicated to technological innovation, Hon Hai has founded a nonprofit organization to support the MIH EV Open Platform, whose core ethos is to share and propel the sustainable development of automotive ecosystem. MIH has more than 2,757 members globally and will play an important role to help innovate the industry and establish industry standards. Through a contract design and manufacturing service (CDMS) business model, the Group has successfully launched several EV models. The Group's deliveries of the MODEL C have exceeded 5,400 vehicles for the first seven months of 2024. Furthermore, the MODEL T electric bus has already entered into mass production, whilst the MODEL B is expected to enter into mass production next year. To support the growing demand of the Group's electric buses, Hon Hai broke ground on its new production facility in Qiaotou, Kaohsiung in April and expects the production to start in the third quarter of 2025. The Group has already begun testing autonomous assisted navigation driving function through collaboration with NVIDIA's platform, and the Group expects the function to be eventually integrated into its EV models.

In terms of semiconductors, the Group has also continued to strengthen its layout in IC design, and focused on the three major categories of driving assistance, electric drive, and automotive electronic platforms where the cost of electric vehicles has the highest proportion. The Group has started to work with automotive players and Tier-1 companies through its virtual vehicle platform and its SiC modules have been introduced into Europe, China, and Taiwan EV automotive customers. Hon Hai has entered mass production for multiple customers for 1200V MOSFET. To respond to the growing demand, the Group is also expanding its SiC wafer plant's production capacity.

In 2023, the Group launched three smart platforms (smart manufacturing, smart EV and smart city) and announced that it is now transforming from a technology manufacturing service provider to a platform solutions provider. Hon Hai will focus its future development on these three platforms leveraging its 50 years of expertise accumulated in components, modules, and system assembly, as well as the experience and technical capabilities accumulated over the past decade in IC and software development. With this solid foundation, the Group will continue to develop related technologies and products required for the three major platforms and to capture the growth opportunities brought by the advancement of Generative AI technology and applications.

The Group's key customers include Apple, Dell, Hewlett Packard Enterprise, HP Inc. and Oracle. Given the strong growth of new business segments such as AI servers and EVs, the Group's customer base is becoming even more diversified.

As a result of our robust capabilities, we have achieved strong financial results. For the year ended December 31, 2023, the Company generated consolidated operating revenue of NT\$6,162,221.4 million (US\$189,490.2 million) and consolidated net income of NT\$154,789.4 million (US\$4,759.8 million), representing a decrease of 7.0%. and an increase of 2.5%, respectively, over the same period in the previous year. For the six months ended June 30, 2024, the Company generated consolidated operating revenue of NT\$2,874,542.5 million (US\$88,393.1 million) and consolidated net income of NT\$63,817.6 million (US\$1,962.4 million), representing an increase of 3.9%. and 30.1%, respectively, over the same period in the previous year.

The Company was incorporated on February 20, 1974. The Company changed its name in 1982 to "Hon Hai Precision Industry Co., Ltd." and registered as a company limited by shares. The Company is registered with the Ministry of Economic Affairs of the ROC under a uniform registration number of 04541302. The Company has been listed on the TWSE since 1991 under the registration number of 2317. In 2004, the Company merged with Ambit Microsystems Corporation, a manufacturer of communications modules and systems such as modules and adaptors for wireless local area network as well as cable modems. In 2005, the mobile phone and smart phone ODM business unit of the company, FIH Mobile (Stock Code: 2038) was listed on The Stock Exchange of Hong Kong Limited. In 2006, the Company merged with Premier Image Technology Corporation, a leading manufacturer of camera modules and optical components for digital cameras, projectors and other electronic products in the ROC. In 2016, the Company invested in Sharp Corporation, a Japanese multinational corporation that designs and manufactures electronic products. On July 13, 2017, FIT Hon Teng (incorporated in the Cayman Islands with limited liability under the name Foxconn Interconnect Technology Limited and carrying on business in Hong Kong as FIT Hon Teng Limited) (Stock Code: 6088), a consolidated subsidiary of the Company, was listed on The Stock Exchange of Hong Kong Limited and on June 8, 2018, Foxconn Industrial Internet (Stock Code: 601138), another consolidated subsidiary of the Company, was listed on the Shanghai Stock Exchange. Foxconn Industrial Internet is a world leading professional design and manufacturing service provider of communication network equipment, cloud service equipment, precision tools and industrial robots, providing customers with intelligent manufacturing services for new forms of electronic equipment products centered on the industrial internet platform.

## **Industry Overview**

The industry in which the Group operates is composed of companies that provide a range of manufacturing and design services to customers that design, develop and sell electronic products. Historically, the industry experienced significant changes and growth as an increasing number of companies outsourced and continue to outsource some or all of their design, manufacturing, and distribution tasks.

The intensely competitive nature of the electronics industry, the increasing complexity and sophistication of electronic products, the continued pressure on OEMs to reduce product costs and the shorter life cycles of electronic products encourage OEMs to utilize contract manufacturing service providers as part of their overall business and manufacturing strategies. Utilizing contract manufacturing services allow OEMs to take advantage

of the global design, manufacturing and supply chain management expertise of contract manufacturing service providers and enables OEMs to concentrate on product research, development, marketing and sales. Over the longer term, factors driving companies to outsource include:

- reduced product costs;
- reduced design and development costs;
- accelerated time-to-market and time-to-cost production;
- access to worldwide design, engineering, manufacturing and logistics capabilities;
- improved inventory management and purchasing power;
- reduced capital investment in manufacturing and fixed costs and demand of working capital; and
- ability to focus on core branding, marketing as well as research and development initiatives.

The close-knit outsourcing relationships within the supply chain is commonly seen in the broader electronics industry across diverse end markets, including smartphones, PC, cloud and network products, etc. Hence, the performances of these end markets would have an impact to all participants in the supply chain both financially and operationally. Hon Hai actively monitors the economic environment and the potential impact to both its customers and end markets, and closely manages its capital and resources accordingly.

Regarding the technology industry in the recent years, smartphone accounts for the largest market share in consumer electronic products. According to IDC (International Data Corporation), the global shipment of smartphones in 2023 was less than 1.2 billion units, a decrease of 3% from the 1.21 billion units in 2022. This is mainly due to the overall economic slowdown, destocking and other challenges. However, on the back of introduction of edge AI enabled smartphones, it is expected that demand for smartphones will rebound.

In terms of cloud and networking products, due to the cooling demand for traditional clouds and the high interest rate environment that curbs corporate investment in the post-pandemic era, according to DIGITIMES Research, the annual server shipment in 2023 declined by more than 18% from the previous year. However, the rise of the AI related investments will drive the development and demand of cloud and networking products. The demand for general server started to recover from late 2023. According to Bloomberg Intelligence and IDC, the AI industry is still in its early stage of rapid growth and its total addressable market is expected to exceed one trillion US dollars in the next seven to eight years, with hardware accounting for more than half of the total value.

In 2024, the performance of the ICT industry is expected to improve compared to 2023. The increase in generative AI applications and the growth of AI server investments have boosted the demand for cloud and networking products, while the demand for consumer electronics has stabilized. AI applications are also gradually expanding to the Edge, which is expected to drive more and more adjacent products to be launched in the next few years.

The EV industry continued to grow significantly in 2023, in part due to the products' environment friendly nature. According to DIGITIMES Research, global EV sales grew by 39% to 14.22 million units. The top three markets were China, Europe and the US in order, and China accounted for more than 50% of the market. The outstanding performance of China's electric vehicle market is mainly due to the promotion of government policies and the market share grab by carmakers, which has led to a year-on-year growth rate of 35%; the second largest market, Europe, has sales growth of 20% due to the impact of the Russia-Ukrainian War; the third largest market is the U.S., where Tesla continued to increase its production capacity and traditional car makers launched more electric car models for consumers to choose from, resulting in a sales growth of 78%.

## **Competitive Advantages**

The Group believes that it enjoys several key competitive advantages in its principal activities:

### **At Scale end-to-end product solution provider and vertically integrated production, offering customized solutions and flexible cost structure**

Hon Hai is one of the world's largest IIDM with global manufacturing capabilities. The Group's end-to-end solutions for entire products provide a vertically integrated one-stop shop solution for its customers, capitalizing on its global scale in procurement, manufacturing, supply chain management, system assembly and logistics network. The Group greatly benefits from its global scale as it allows for a strong bargaining power vis-a-vis suppliers and vendors and enable it to lower production costs at several stages of the production process. The Group's scale and its vertically integrated platform allows it to be at the forefront of developing market trends and capture new emerging opportunities such as AI server, AI PC and AI smartphone. The Group's eCMMS strategy ("e-enabled Components, Modules, Moves and Services") and high level of vertical integration of production provide its customers with customized solutions and flexible cost structure. These are only possible with the Group's large scale which is unparalleled, and thus it will continue to provide a competitive advantage over other competitors.

### **Strong and reliable integration capabilities for optomechanics engineering and manufacturing**

The Group's strong integration capabilities for optomechanics engineering and manufacturing have enabled it to better optimize operational efficiency at several stages of the production process, starting from design for manufacturing and tool construction to mass production automation. Such integration capabilities provide a reliable platform for the Group to develop high quality products and satisfy the customers' time-to-market and time-to-cost requirements. In addition, the Company seeks to enhance its optomechanics capabilities by continuing to invest in the technology for the manufacturing of related products. The Group believes that its substantial integration expertise in optomechanics engineering provides it with a significant competitive advantage over competitors without such expertise, and that the capital investment and time needed to develop such expertise creates significant barriers to entry.

### **Strong research and development capabilities**

Hon Hai's strong research and development capabilities in optical, mechanical and electronics engineering are critical to its success. The Group believes that close involvement of its research and development teams with its customers at each stage of the design and development process positions the Company as an industry leader in technological innovation. For example, the Group believes that its focus on research and development and technological innovation has allowed it to establish a competitive position in 5G technologies, including patent applications, and the "3+3" strategy including in the three industries of EV, digital health and robotics and in three applications across AI, semiconductor and new generation communication. The Group's strong research and development capabilities was on display at the NVIDIA GTC 2024 as Hon Hai showcased its robust expertise in AI solutions which included state-of-the-art server systems, advanced driver assistance systems for intelligent EV and groundbreaking deep learning research for autonomous driving call "QCNet". The Group plans to continue to invest in research and development, including in-house research and development activities, joint development with certain major customers, and joint research and development programs with external research institutes and universities. Such resources focus on developing new products, providing manufacturing solutions to customers, improving production efficiency and lowering unit manufacturing costs.

### **Diversified and comprehensive global footprint**

The Company has more than 200 production sites around 24 countries. Based on the Group's expansion plans, customer needs, and product nature, the production locations could be optimized. The Group continues to invest and expand its global footprint, including new facilities in India, Vietnam, United States and Mexico. In addition, the Group is also entering into strategic partnerships to further enhance its global footprint. A diverse and

comprehensive global footprint is a critical mitigant against the increasing geopolitical tensions, it also allows the Group to capture more growth opportunities by localizing production to meet customers' demand.

### **Focused strategic cooperation with key industry leaders**

The Group has established strategic cooperation arrangements with some of the world's leading manufacturers in the ICT space and in the "3+3" strategy related industries, and the Group plans to continue to develop such strategic cooperation with other industry leaders. In addition to manufacturing, Hon Hai engages in joint product development, testing and applications development with certain industry leaders who are customers of Hon Hai and, in some cases, engages in co-investment in the development of new products. To strengthen strategic co-operations, the Group devotes significant resources to research and development in order to stay at the forefront of optomechanics engineering and manufacturing processes. In light of the Group's development in EV and semiconductor field, the Group has established joint ventures with industry leaders including Stellantis, Heitec, and ZF Group. The Company also works closely and collaborate with semiconductor industry leaders such as NVIDIA and NXP to develop new solutions for end customers. The Group also adopted a BOL ("build-operate-localize") model to collaborate with local business and government partners.

The Group believes that by (i) being involved in the early stages of product design and development with industry leaders, (ii) working with industry leaders to devise manufacturing solutions for their products, (iii) providing quick turn-around prototyping and manufacturing services and (iv) offering global supply chain management solutions for customers in order to provide one-stop manufacturing and global logistics solutions, the Group will further strengthen business relationships with its customers. The Group also believes that the diversity of its customers, products and services help mitigate the Group's exposure to downturns in any one specific industry or geographic location.

### **Strategy**

Hon Hai's overall strategic objectives are (i) to focus on maximizing existing business profitability and improving efficiency, (ii) to optimize new AI technologies and tools to enhance performance and lower expense further, (iii) to increase efficiency, control costs and develop AI-infused products and services by analyzing big data, (iv) to leverage the Group's expertise and resources to capture AI infrastructure and server expansion market opportunities, (v) to aim at being a leader of building up a comprehensive edge AI environment, (vi) to continue to move from a labor intensive business to an intelligence intensive and sustainably operated business, with labor-less factories, automation and the Group's "3+3" strategy – including in the three main industries of EV, digital health and robotics and in three applications across AI, semiconductor and new generation communication, and also (vii) to further strengthen its diversified and comprehensive global footprint

To achieve these strategic objectives, the Company plans to (i) focus on serving industry leaders and expand product and service portfolio, (ii) further enhance core engineering skills and vertically integrated production processes to shorten delivery time, accelerate time-to-volume and reduce cost, (iii) continue expanding global supply chain management capabilities to provide more comprehensive solutions, (iv) further invest in research and development capabilities to drive innovation, (v) expand through potential acquisitions, joint ventures, partnerships and other strategic transactions, and last but not least, (vi) continue to promote sustainable operations, leveraging AI technology where possible.

### **Focus on serving industry leaders and expand product and service portfolio**

Hon Hai intends to focus its sales efforts on increasing penetration of its existing customers, currently concentrated in the ICT field, as well as targeting new customers that are industry leaders. The Group does not market or sell retail products under its own brand name, which allows the Group to position itself as a partner of such industry leaders in the development and manufacture of components, modules and complete systems rather than as a potential competitor to such industry leaders. The Group has established and will continue to

develop strategic cooperation with industry leaders and plans to continue to develop such strategic cooperation with other industry leaders as part of its effort to attract new customers.

Hon Hai focuses its eCMMS solutions around the demands of its customers pursuant to its strategy of becoming the strategic partner for its customers. The Group endeavors to deepen its relationship with each of its customers by expanding upstream and downstream to internally provide a greater portion of the components and manufacturing services for each end product. In addition, the Group intends to expand its product portfolio including EV industry in response to customers' requests as they develop new products and to assist them with penetrating nascent markets with the Group's global supply chain and logistics network.

**Further enhance core engineering skills and vertically integrated production processes to shorten delivery time, accelerate time-to-volume and reduce cost**

Hon Hai intends to further develop its core manufacturing capabilities including its enhanced core engineering skills and vertically integrated production processes to provide eCMMS solutions for its customers. Its ability to customize and manufacture a substantial portion of the key components used in the full system assembly of products, as well as to vertically integrate the production process and globally synchronized manufacturing capabilities, has enabled the Group to shorten delivery time, accelerate time-to-volume and reduce cost.

The Group plans to continue to strategically expand production facilities and further refine its manufacturing process in each stage. It also plans to attract, develop and retain local talent in Asia, Europe and Americas. The Group's global production facilities and capable local talent enable the Group to allocate mass production to local production facilities, while at the same time engaging in product development, prototyping and final configuration services at production facilities close to customers' facilities or end-markets. The deployment of comprehensive server production bases around the world not only meets customers' stringent requirement for localization, but also heightens the Group's manufacturing competencies due to higher requirements for upgrading water, electricity and gas infrastructures during production and testing of AI servers. The Group's Taoyuan NanChing factory which produces AI servers, HPC accelerators, and cloud storages was recently honored as world's first AI Server Lighthouse Factory by the World Economic Forum. The Group's global network also enables the Group to obtain key components locally, and to synchronize its worldwide manufacturing and delivery network.

**Additional investments in research and development capabilities to drive innovation**

The Group attributes its past success to the development of strong research and development capabilities. It plans to continue the development and expansion of its core technologies by utilizing several regions and locations as centers for research and development. By further developing existing core technologies and adding new core technologies, the Group aims to further expand its offerings, particularly in the field of AI-enabled personal devices, automated and green manufacturing processes, and green products. The Group believes these products will be its next major growth drivers. The Group believes that its research and development capabilities provide a unique market differentiator that allows it to provide a full suite of design services and manufactured products to its customers, becoming a partner in co-developing products with customers, while also ensuring the Group's as a dominant supplier.

**Continue expanding global supply chain management capabilities to provide more comprehensive solutions**

The Group views global Supply Chain Management ("SCM") capabilities as essential to satisfying the "moving" needs of its eCMMS customers. The Group's global SCM involves not only its assembly capability, but also the ability to source components in each of Asia, Europe and Americas, its three major geographical regions. The Group's MRP system, ERP system and EDI system complement the Group's global SCM system and enable the Group to implement its policy of just-in-time delivery of key components required for production and assembly. The Group also provides its customers with an in-house developed web-based turnkey system,



allowing customers online order input capability and enabling them to monitor inventory levels of raw materials and components, work-in-progress and finished products, and production and delivery schedules. The Group plans to continue to expand its existing global SCM capabilities to provide more comprehensive solutions.

### **Expand through potential acquisitions, joint ventures, partnerships and other strategic transactions**

Hon Hai seeks to undertake strategic transactions that give it the opportunity to access new customers, manufacturing and service capabilities, technologies and geographical markets, to lower its manufacturing costs and improve margins, and to further develop existing customer relationships.

Potential transactions may include a variety of different business arrangements, including acquisitions, spin-offs, strategic partnerships, joint ventures, restructurings, divestitures, relocation of facilities, business combinations and equity or debt investments. Hon Hai intends to continue to evaluate and pursue strategic opportunities on a highly selective basis.

### **Continue to promote sustainable operations, leveraging AI technology where possible**

Hon Hai has incorporated the United Nations Sustainable Development Goals (SDGs) in its operational strategies and proposed a new philosophy: “**Sustainable management = EPS + ESG.**” Implementing ESG concepts lowers hidden costs for enterprises during corporate restructuring, upgrading, and product promotion processes. Advanced deployments in ESG trends can also create business opportunities such as environmentally friendly green electric vehicles and energy storage systems actively being developed under the Company’s “3+3” strategy.

The Group also utilizes AI technology to promote environmental sustainability where possible. For instance, the Group has applied AI technology to its software development centers to precisely monitor energy consumption, in order to reduce emissions, prevent pollution, and improve energy efficiency. In addition, the Group held “Supplier Low-Carbon Transformation Kick-off Conference” in 2023, which brought together nearly 30 suppliers who are committed to green transformation and work together to achieve the goal of net zero emission.

In the future, the Group will keep abreast of international ESG trends and execute advanced deployments while exerting its influence on sustainability issues as the Group work with all value chain partners and various stakeholders to achieve the SDGs for the joint achievement of sustainable management and a brighter future.

### **Products and Services**

The Group’s products and services consist principally of (i) Components, including a broad range of connectors, cable assemblies, enclosures and electronic and other components; (ii) Modules comprising system boards and subassemblies; and (iii) Systems comprising full system assembly of electronic products. In addition, the Group launched its MIH EV Open Platform in October 2020 to accelerate the innovation and development of the EV industry in response to the emerging market needs.

#### **Components**

The Group designs, manufactures and sells a wide variety of electronic and other components, including connectors, wires and cables, casings, PCBs and enclosures. The Group also manufactures a broad range of enclosures with numerous materials including metal, plastics and die cast materials. Connectors and cable assemblies manufactured by the Group are also used internally in the manufacture of enclosures and system boards and full system assemblies.

#### **Modules**

Modules are integrated subsystems that use a combination of industry standard and/or custom components. Modules manufactured by the Group are used in the full system assembly of PCs, game consoles and mobile handsets, among others. The Group provides a broad range of services for the manufacture of modules including

procurement and material management, assembly, test engineering, quality assurance and shipment to points of end-user distribution.

## **Systems**

The Group provides final system assembly in which assemblies and modules are combined to form complete and finished products; the Group integrates printed circuit board assemblies that are self-manufactured with enclosures, cables and modules that it also produces. With the Group's optical, mechanical, electronics, material science and SCM expertise, its experience in high quality mass production at a competitive cost, and its vertically integrated production process, the Group offers full system assembly of ICT products ranging from desktop and laptop PCs and servers to smartphones and game consoles, as well as electric vehicles.

The Group offers products in four main product categories, namely (i) Smart Consumer Electronics including smartphones, TVs, game consoles, etc.; (ii) Cloud and Networking Products comprising servers, communication network, etc.; (iii) Computing Products comprising desktops, tablets, notebooks, etc.; and (iv) Components and other products including connectors, mechanical parts, auto-related business, services, etc.

### ***Smart Consumer Electronics:***

The Group designs, manufactures and sells a wide variety of Smart Consumer Electronics including smartphone devices, feature phones, wearable devices and smart entertainment devices such as television sets, game consoles, set-top boxes, and audio systems.

### ***Cloud and Networking Products:***

Cloud and Networking Products designed and manufactured by the Group include network communication and cloud equipment and systems used by businesses and general consumers as well as the devices used by consumers such as routers, servers, edge computing, data centers and satellite communications. The Group's vertically integrated and global manufacturing capabilities has allowed itself to be well positioned to capture the surging demand of AI servers.

### ***Computing Products:***

Computing Products designed, manufactured and assembled by the Group comprise electronic computing equipment for work and daily life, such as desktop computers, laptops, tablets, multi-function devices and printers.

### ***Components and other products:***

Components and other products including key components for the supply chain, such as connectors and optical components, electronic components, semiconductor products, automotive equipment and related services. Other new and emerging products and industries include logistics warehousing, software development, healthcare services and integrated services of industrial internet.

## **MIH EV Open Platform**

The Group set up a nonprofit organization to support the MIH EV Open Platform and to boost the growth of the whole EV market. The main goal of MIH's establishment is to establish EV industry standards. The Consortium is dedicated to assisting members in entering the electric vehicle and mobility industries, focusing on uniting industry efforts, addressing challenges, and adopting the following strategies. The MIH EV Open Platform provides all joining partners and developers with the essential hardware and software components to build upon and facilitates the formation of a complete EV industry ecosystem.

## **Production Process**

As part of its overall eCMMS strategy, the Group manufactures a substantial portion of the components required for the manufacture of its final products. This high degree of vertical integration allows the Group to achieve

cost savings and helps to ensure that the components meet the Group’s quality specifications. The in-house manufacture of components also provides the Group with greater flexibility in customizing components to match customers’ specifications.

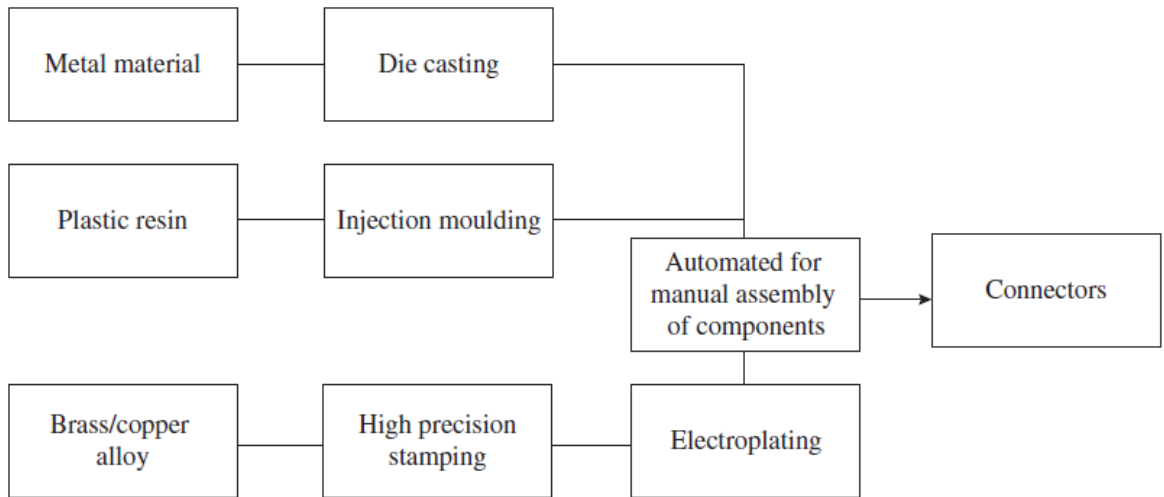
The quality of most of the Group’s products depends, to a significant extent, on the quality and precision of the dies and molds used for the production of metal and plastic components. The Group’s manufacturing capability is also enhanced by the use of Computer Aided Design and Manufacturing (“**CAD/CAM**”) tools to customize and automate molding and tooling equipment and the production process and to design prototypes of new products. The Group utilizes an internal database to track the design and development process for new products. This database and tracking process has enabled the Group to maintain high quality standards, and reduce the time and cost required to design, develop and manufacture new products. Quality control tests are conducted on organic and metallic materials used in the production process. In addition, quality control procedures and tests are conducted at each manufacturing and assembly stage. The Group also arranges for certain of its customers to conduct periodic on-site quality inspections.

**Components**

The production process for connectors and cable assemblies manufactured by the Group is highly integrated and most of the components of connectors and the cable assemblies are produced in-house.

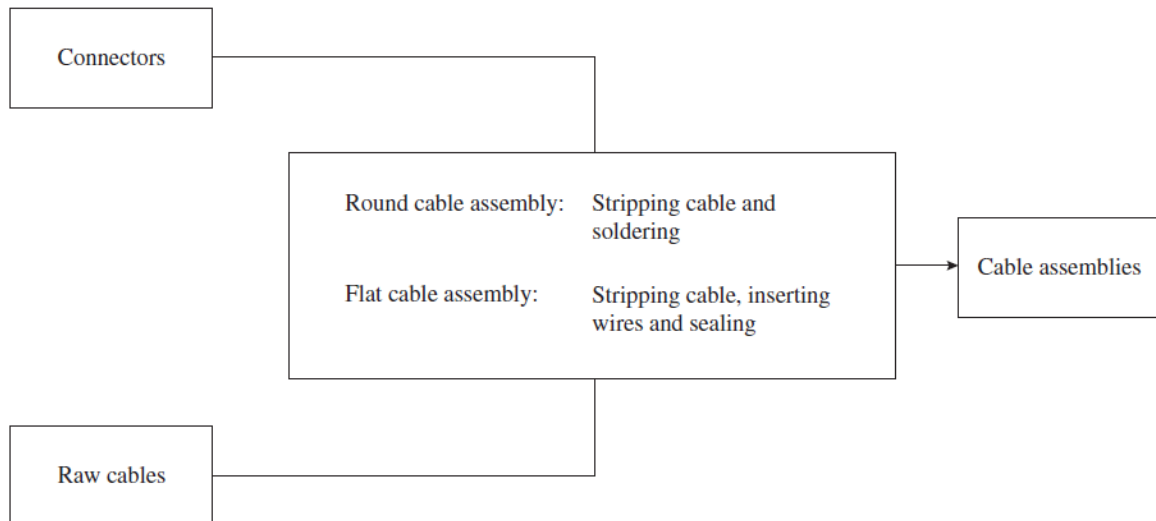
**Connectors**

The manufacture of connectors consists of the production of plastic and metal components and final assembly.



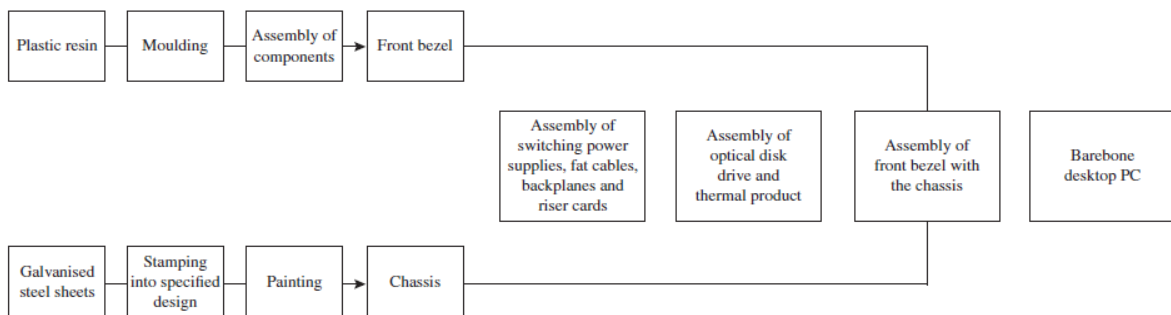
**Round and flat cable assemblies**

The production process for cable assemblies is similar to that for connectors, except that it involves the additional steps of cutting cables into specified lengths and soldering electronic components onto the cables.



## Enclosures

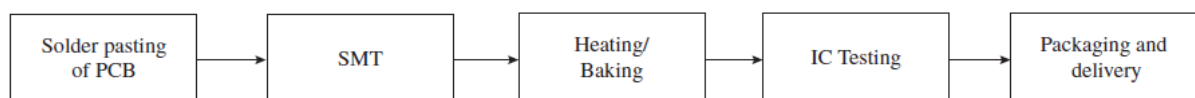
The diagram below sets out the production process for a typical PC enclosure. The production processes for other types of enclosures are broadly similar.



The production process for PC enclosures involves the production of chassis and final assembly. Components and peripherals are assembled into various types of enclosures according to customers' specifications. The Group manufactures the chassis, connectors and cable assemblies, flat cables, thermal products, backplanes and riser cards used in the manufacture of enclosures and purchases the remaining components and peripherals from third party suppliers.

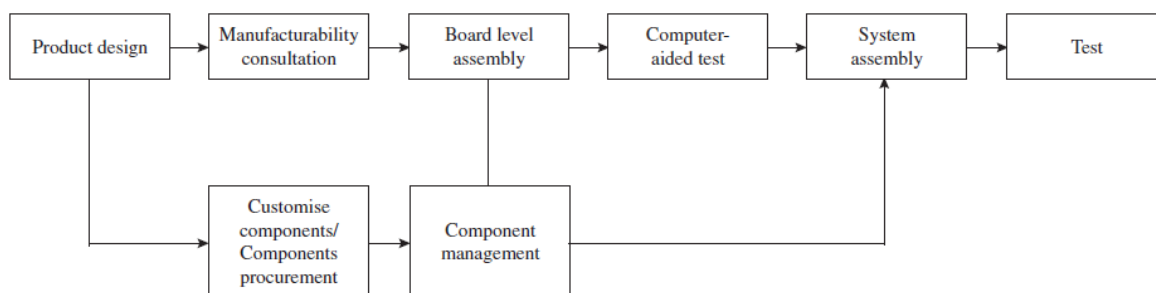
## Modules – System Boards

The following diagram shows the principal steps in the manufacture of system boards:



## Systems – Full System Assembly

The Group provides board-level assembly utilizing surface mount technology ("SMT") as well as system-level assembly. The following diagram shows the principal steps in the full system assembly process:



## End Markets

Substantially all of the Group's products and services, whether in the form of components, modules or full system assembly, have end-use applications in the computer, communications or consumer electronics industries.

## Computer

The Group manufactures (i) commodity-level PC connectors and higher value-added CPU connectors for desktop and laptop PCs; (ii) connectors for use in high-end PC workstations and servers; (iii) cable assemblies primarily for use in desktop and laptop PCs and servers; (iv) enclosures for desktop and laptop PCs and servers; and (v) full system assembly of desktop and laptop PCs and servers.

## Communications

The Group manufactures connectors used in communications equipment, including mobile handsets, gigabit Ethernet channels for local area networks and public branch exchanges. It also manufactures cable assemblies for use in mobile handsets and wireless systems, such as radio frequency cables used to transfer data between servers and end-users or to enable access to the Internet without any external cables.

The Group manufactures on an OEM basis enclosures for communications products such as mobile handsets, smart phones, access point devices and Internet Protocol phones. In addition, the Group manufactures on both OEM and ODM bases enclosure for networking equipment such as switches and routers.

Beginning in 2002, the Group commenced offering full system assembly of mobile handsets. The Group also produces optical components and camera modules for mobile handsets.

## Consumer Electronics

The Group designs, manufactures and sells a wide variety of Smart Consumer Electronics including smartphone devices, feature phones, wearable devices and smart entertainment devices such as television sets, game consoles, set-top boxes, and audio systems. The Group also manufactures input/output connectors and board-to-board connectors used in consumer electronic products.

## AI Servers/Racks

The Group manufactures routers, servers, and storage equipment to meet the growing demand in higher performance AI. It also manufactures and develops integrated memories, switches, and advanced thermal solutions, especially in the development of upstream graphics chip (GPU) modules and baseboards.

## Electric Vehicles

The Group offers a full-service business model consisting of complete electric vehicle design, key components, global manufacturing and supply chain services. The Group also focuses on adapting global best practices for local markets, leveraging local resources in partnership with local authorities and businesses, implementing BOL (build-operate-localize) model, to expand electric vehicle development and footprint.

## Raw Materials and Components

The Group has implemented various inventory and resource management systems to enable it to plan the global allocation of its resources, which helps to ensure an adequate and timely supply of principal raw materials and components. Each production division within the Group is responsible for procuring and ascertaining the quality of its raw materials and components.

The Group acquires materials and components through purchase agreements and purchase orders with its suppliers. The table below sets forth the principal raw materials and components used in the manufacture of the Group's products:

Products	Raw materials and components
<b>Components and others</b>	
Connectors and cable assemblies ....	Potassium gold cyanide, phosphorus bronze, plastic resin, copper alloy and raw cables
Electronic and other components ...	PCBs, connectors and passive components such as capacitors and resistors
Enclosures .....	Galvanised steel sheets, plastic resin, optical disk drives, card readers, switching power supplies, connectors and riser cards
System boards .....	PCBs, connectors, passive components such as resistors, capacitors and oscillators and active components such as ICs and chipsets
<b>Systems</b>	
Full system assembly Consumer products mobile handsets, game capsules .....	Battery packs, baseband and radio frequency chipsets, solid state filters, LCDs, ICs, plastic parts, metal sheets, cable assemblies, connectors, adapters, system boards, riser cards and expansion cards
Enterprise products server, data center .....	Server enclosures, system boards, sub-system (add-on) cards, PSU, HDD, DIMM, CPU, rack cabinet, PDU, switch, cable kits, optics link, PCM mobile, IOM module, chassis enclosures, drives (HDD), sub-systems: PCBA, PSU, HDD, DIMM, fan module, cabling, CPU, rack cabinet, PDU, switch and optics link
Computing products .....	Housing assy, NAND, LCD, camera, Wifi module and HSG, tablets, desktop and laptop PCs enclosures, system boards, cathode ray tubes, riser cards and expansion cards,

## Technology, Research and Development

The Group utilizes proprietary management methods for IIDM-SM (Integration, Innovation, Design, Manufacturing to Sales and Marketing) coupled with precision molding, material technologies, sustainable manufacturing technology, SMT manufacturing technology, heat transfer technology, plastic processing, metal processing, testing capacities, automation capacities, photoelectric consolidation technologies, motherboard design, E-commerce capabilities, server design, wireless communications and light display modules to achieve core competitive advantages.

The Group considers its research and development activities critical to the continued success of its business. The Group's research and development efforts are focused on the following areas:

- design and development of new products, including collaboration with industry leaders;

- devising manufacturing solutions for the Group's customers;
- development of key technologies and expertise in material engineering optomechanics, energy efficiency solutions and process automation to maintain its leadership position in these areas; and
- design and development of new production processes to improve production efficiency and reduce overall manufacturing costs; and
- establishment of Hon Hai Research Institute to strengthen the Group's in-house technology capability and in-depth study of prospective technology applications.

The Group believes that close involvement of its research and development teams with its customers at each stage of the design and development process positions the Group as an industry leader in technological innovation.

Previous new products from the Group's research and development efforts include flat panel displays, backlight modules, nano batteries, nano thermal solutions, aspheric lens for mobile phone camera, backplane connectors, high speed board to board connectors, high speed module jack connectors and burn-in/test sockets. The research and development department is currently focused on wireless networks, materials science and green manufacturing process in connection with application in ICT and other products, as well as chip design and manufacturing to be used in the Group's development of IIoT. The Group's global research and development center in Dingpu is fitted with precision machinery, precision molds and nanotechnology research facilities. The Group also intends to establish IIoT research labs, robotics research facilities and labs catered to IIoT and AI applications.

In June 2020, the Group launched Hon Hai Research Institute (the "**Institute**") which is an important step in the Group's "3+3" strategy to strengthen the Group's in-house technology capability and enrich its innovative product pipeline. The Institute includes five research centers, namely the AI research center, semiconductor research center, next-generation communications research center, information security research center and quantum computing research center, each of which has an average of 40 R&D professionals. The Institute also obtains advices from an advisory committee which comprises renowned academics and entrepreneurs.

### **Sales and Marketing**

The Group identifies and targets industry leaders in the ICT industries with whom the Group believes it can develop long-term relationships. The Group intends to concentrate its sales efforts on increasing penetration of its existing customers, as well as targeting new customers that are emerging industry leaders.

Export sales outside of the ROC, which were mostly denominated in U.S. dollars, accounted for virtually all of the Group's consolidated operating revenue for the year ended December 31, 2023.

The Group has entered into corporate purchase agreements with certain of its key customers. However, such agreements do not obligate the customers to place an order with the Group. These agreements typically require the customers to provide rolling forecasts of the quantities of the products required. The Group's MRP system utilizes these rolling forecasts to plan the inventory levels for the Group's raw materials and components and the utilization of its production capacity. The precise terms for each shipment, such as pricing and quantities, are normally confirmed at the time each order is placed. Customers' orders are subject to cancellations and modifications before scheduled delivery dates.

The Group's principal customers generally are invoiced either at the time of shipment of the products or upon receipt of the products, with varying credit terms, depending, in part, on the customer's location and the product type. The Group's pricing policy takes account of a number of factors including customer relations, product specification, cost of production, mode of transportation and size of order.

The Group typically provides a warranty to its customers for its products. The Group believes that it has historically experienced a relatively low rejection rate for its products as a result of its quality control assurances system.

### **Supply Chain Management**

The Group believes that an effective system of global SCM is critical to its eCMMS strategy.

The Group has installed the following systems to enhance its global SCM system:

- The MRP system, which enables the Group to manage its suppliers by implementing more effectively the “just-in-time” concept and also provides a projection of the raw materials required in the Group’s production operations.
- The ERP system, which provides inventory data to control the level of stocks and receivables, which enables the Group to more effectively plan and allocate its resources worldwide.
- The EDI system, which enables the Group to exchange data (including details of purchase orders) relating to particular transactions with its suppliers, customers and services providers.
- In addition, the Group has developed an in-house web-based turnkey system for certain of its customers. This customized system enables its customers to input their orders online and monitor the inventory level of raw materials, components, work-in-progress and finished goods, and the production and delivery schedules for such products.

The Group offers customers a flexible, just-in-time delivery service by coordinating delivery shipments with customers’ inventory requirements. Increasingly, consistent with the Group’s eCMMS strategy, the Group delivers products directly to its customers’ distribution channels or to end-users. The Group believes that this service provides its customers with a comprehensive logistics solution and enables such customers to be more responsive to market demands.

### **Competition**

#### ***Components***

The Group competes against a number of multi-national companies, including Luxshare in the global connector market. Certain contract electronic manufacturing services providers also produce enclosures as part of their vertical integration strategy and therefore effectively compete with the Group.

#### ***Modules and Systems***

The contract electronic manufacturing industry, which engages in PCBAs and full system assembly, is comprised of a large number of companies. The Group’s competitors include Luxshare, Pegatron and Quanta, etc. The Group believes that the primary basis of competition in full system assembly for the ICT industries is the ability to provide a competitive overall manufacturing cost, mechanical engineering capabilities, a highly vertically integrated production process, flexibility, consistent quality of products and the ability to provide services in a timely manner. To remain competitive, the Group believes it must continue to provide competitive pricing, maintain stringent quality levels, and offer speedy, flexible and reliable delivery. See “Risk Factors – Risks Relating to the Group’s Industry and Business – The Group operates in a highly competitive industry”.

### **Principal Production Facilities**

The Group’s production facilities are located in Asia, Europe and Americas and consist of a global network of industrial parks, regional manufacturing operations as well as design and engineering centers. The following table sets out the geographical region and location of the principal production facilities of the Group as of December 31, 2023:



<b>Geographical Region</b>	<b>Location</b>
ROC .....	Taipei City, New Taipei City, Taoyuan City, Hsinchu County, Kaohsiung City
PRC .....	Guangdong, Hebei, Shandong, Henan, Sichuan, Chongqing
Asia (excluding ROC and PRC).....	Vietnam, India, Malaysia
Europe .....	Czech Republic, Slovakia, Hungary
Americas .....	United States, Mexico, Brazil
Australia .....	Australia

## **Employees**

As of July 31, 2024, the Group's global workforce totalled 768,016 employees.

For its employees based in the ROC, the Group participates in defined benefit pension plan in accordance with the ROC Labor Standards Act, covering all regular employees for services provided prior to July 1, 2005 and employees who chose to remain in the benefit pension plan after the ROC Labor Pension Act became effective on July 1, 2005. The Group makes contributions based upon employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan as trustee under the name of an independent retirement fund committee. In accordance with the ROC Labor Pension Act, the Group has a defined contribution employee retirement plan covering all ROC employees. The Group contributes 6 per cent. of an employee's monthly salary and wages to the personal pension account of such employee each month with the ROC Bureau of Labor Insurance. Employees may choose to receive pension on a monthly basis or to receive a lump sum payment upon retirement in the amount of the balance in the personal pension account plus accumulated investment gains. The Group's employees in the ROC are not unionized and neither the Group nor any members of the Group has experienced any significant labor disputes in the past five years.

For its employees at the PRC facilities, the Group is required to participate in various pension programs and government-sponsored benefits. The Group has also implemented certain measures such as: reducing overtime hours for its employees, enhancing health and safety measures in all operations and revising a number of workplace policies and practices to ensure that it is providing its employees with a safe, satisfactory and healthy workplace.

For employees at the Group's other facilities outside of the ROC and PRC, the Group participates in various pension and government-sponsored benefit programs as required by the regulations in the applicable jurisdiction.

FIH Mobile, a consolidated subsidiary of the Group, adopted a share option scheme and a share scheme in 2023. FIT Hon Teng, a consolidated subsidiary of the Group, adopted a share option scheme in 2017, a first restricted share award scheme in 2018 and a second restricted share award scheme in 2019. The board of directors of Fii, another consolidated subsidiary of the Group, adopted the stock option scheme in 2019. The Group itself does not have any share option schemes.

## **Intellectual Property**

The Group has made substantial investments in the development of new products and product designs, which the Group believes is one of its competitive advantages. See "– Technology, Research and Development" above. As a result, the Group places emphasis on the protection of its intellectual property rights. As of July 23, 2024, the Group had registered approximately 3,493 valid patents in the ROC, approximately 2,363 valid patents in

the PRC, approximately 4,688 valid patents in the United States and approximately 711 valid patents in Japan, respectively.

The Group also has registered trademarks for **FOXCONN** and  among the ROC, the PRC, the United States and the European Union, and more than other 50 countries.

The Group utilizes proprietary management methods for IIDM-SM (Integration, Innovation, Design, Manufacturing to Sales and Marketing) coupled with precision molding, material technologies, sustainable manufacturing technology, SMT manufacturing technology, heat transfer technology, plastic processing, metal processing, testing capacities, automation capacities, photoelectric consolidation technologies, motherboard design, E-commerce capabilities, server design, wireless communications and light display modules to achieve core competitive advantages.

The Group considers its research and development activities critical to the continued success of its business. The Group's research and development efforts are focused on the following areas:

- design and development of new products, including collaboration with industry leaders;
- devising manufacturing solutions for the Group's customers;
- AI computing power for three smart platforms;
- development of key technologies and expertise in material engineering optomechatronics, energy efficiency solutions and process automation to maintain its leadership position in these areas; and
- design and development of new production processes to improve production efficiency and reduce overall manufacturing costs; and
- development of key technologies through Hon Hai Research Institute (the "**Institute**") to strengthen the Group's in-house technology capability and in-depth study of prospective technology applications.

The Group believes that close involvement of its research and development teams with its customers at each stage of the design and development process positions the Group as an industry leader in technological innovation.

Previous new products from the Group's research and development efforts include SiC, Artificial Intelligence LLM, Satellite technology, information security, quantum computing, LIDAR, ADAS, batteries, nano thermal solutions, deformable micro lens for mobile phone camera, XR HMD modules, backplane connectors, high speed board to board connectors, high speed module jack connectors and burn-in/test sockets. The research and development department is currently focused on next generation communication, materials science, artificial intelligence platforms and green manufacturing process in connection with application in ICT and other products, as well as chip design and manufacturing to be used in the Group's developments. The Group's global research and development center in Dingpu is fitted with precision machinery, precision molds and nanotechnology research facilities. The Group also intends to establish research labs, robotics research facilities and labs catered to AI applications.

In June 2020, the Group launched Institute which is an important step in the Group's "3+3" strategy to strengthen the Group's in-house technology capability and enrich its innovative product pipeline. The Institute includes five research centers, namely the AI Research Center, Semiconductor Research Center, Next-Generation Communications Research Center, Information Security Research Center and Quantum Computing Research Center, each staffed by a capable team of research professionals. Additionally, the Institute includes the Trapped-Ion Quantum Computing Laboratory, also supported by a dedicated group of research professionals. The Institute also obtains advices from an advisory committee which comprises renowned academics and entrepreneurs.

## **Environmental Issues**

The Group has installed waste treatment facilities and implemented waste treatment procedures in each of its production facilities to treat waste discharged during the production process. The types of waste discharged include wastewater, polluted air emissions, metal trim waste products, non-hazardous wastes, and toxic chemicals. Waste produced by the Group is treated before being discharged in compliance with applicable environmental standards in the jurisdiction where the facility is located. Toxic chemicals are stored separately and strictly controlled. Furthermore, the Group has established its Sustainability Committee which dedicates to amplify the Group's corporate social responsibility, ensure that its operations will comply with its social and environmental code of conduct and formulate its medium- and long-term sustainable development plan.

The Group believes that it is in compliance in all material respects with applicable environmental regulations currently in effect. Though the Group may face actions arising in the ordinary course of its business by the environmental regulatory authorities in some of the jurisdictions where it operates, the Group is not involved in any material legal proceedings relating to any breach of environmental laws and regulations which may have a material adverse effect on the Group's business, financial condition, results of operations and future prospects.

As per the requirements of its customers, the Group has received ISO 14001 and ISO 50001 certification for certain of its facilities which certifies that its production operations conform to the prescribed environmental management system standard.

## **Litigation**

In 2006, three of the Company's indirectly wholly-owned subsidiaries, Shenzhen Futaihong Precision Industrial Co., Ltd., Hongfujin Precision Industry (Shenzhen) Co. Ltd. and Foxconn Precision Component (Beijing) Co., Ltd., filed an appeal to the High Court of Hong Kong against, amongst others, BYD Company Limited for misappropriation of confidential information and trade secrets. The Company does not believe that the litigation will have a material adverse effect on its business, financial condition, results of operations and future prospects. See "Risk Factors — Risks Relating to our Industry and Business — We may be involved in intellectual property disputes, especially in the new industries that we recently entered into".

In June 2023, Lordstown Motors Corp. (Lordstown), Lordstown EV Corp. and Lordstown EV Sales LLC commenced proceedings in Delaware against, among others, the Company, over the Group's suspension of investment in Lordstown under a previously entered investment agreement.

The Motion to Dismiss was filed with the Bankruptcy Court. It was granted in part and denied in part. As of September 16, 2024, the Group is now moving to stay the proceeding pending appeal of the decision of the Motion to Dismiss.

During the years ended December 31, 2022 and 2023, the Company was also subject to legal or other disputes arising in the ordinary course of its business. The Company does not believe that any of these proceedings will have a material adverse effect on its business, financial condition, results of operations and future prospects.

Except as described above, neither the Company nor any members of the Company is, or has been, involved in any legal or arbitration proceedings (including any such proceedings which are pending or threatened of which the Company is aware) which may have, or have had during the preceding 12 months, a material effect on the financial position of the Company as a whole.

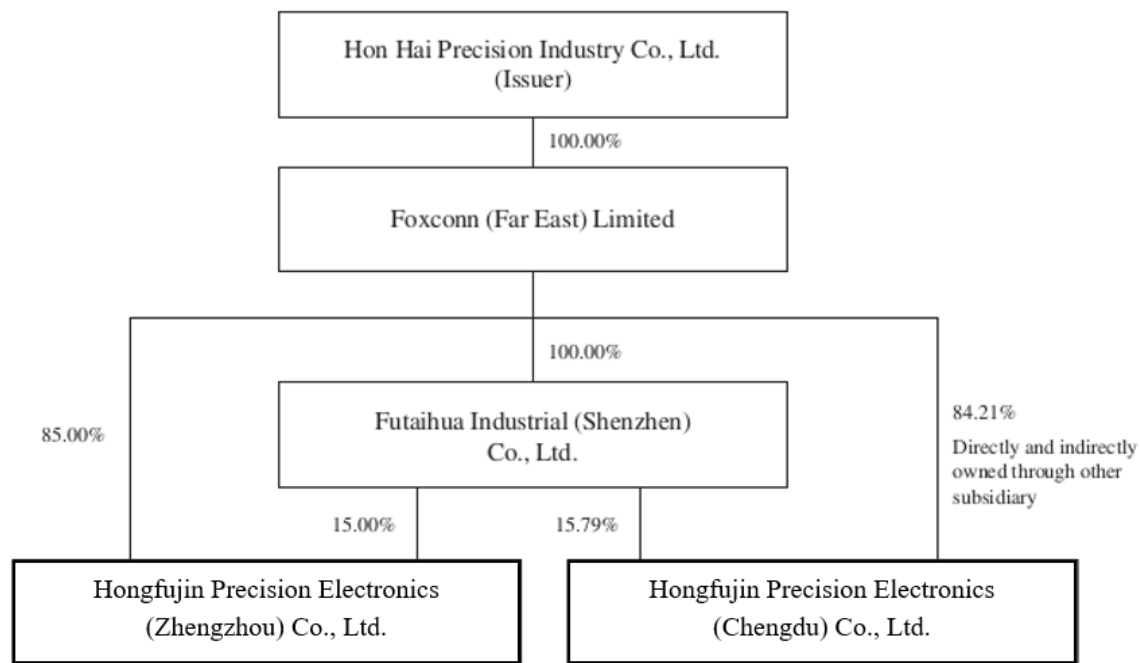
## **Insurance**

The Company maintains various insurance policies with independent third party insurers in respect of certain risks on the Company's assets, including losses to its production facilities and inventory. The Company maintains a global transit insurance policy with independent third party insurers in connection with the transportation of its raw materials, products and equipment worldwide. The Company also maintains product

liability insurance policies in respect of its products insurance. The Company considers its insurance policies to be in line with industry standards, adequate for present operations and includes adequate coverage for risks relating to fires and public liability.

### Organization of the Company

The following diagram gives an overview of the Company and certain of its principal subsidiaries as of December 31, 2023, together with details of the Company's direct and indirect equity interests:



### Certain Principal Subsidiaries

In the ROC, most of the business of the Company is conducted, and assets of the Company are held, directly by or through Hon Hai Precision Industry Co., Ltd., while its subsidiaries hold the Company's production facilities in Asia, Europe and Americas and conduct the Company's overseas sales, marketing and research and development operations. The information set out below reflects the Company's direct and indirect equity interests in its certain principal subsidiaries as of December 31, 2023.

Company	Main business	Place of incorporation	Total paid-in capital	The Company's direct and indirect equity interest
			(in thousands)	
<b>Principal Subsidiaries</b>				
FuTaiHua Industrial (ShenZhen) Limited.....	Manufacturing and marketing of computer components and computers	PRC	US\$370,000	100%
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd. ....	Manufacturing and marketing of cell phones and components	PRC	US\$2,000,000	100%

Company	Main business	Place of incorporation	Total paid-in capital	The Company's direct and indirect equity interest
			(in thousands)	
Hongfujin Precision Electronics (Chengdu) Co., Ltd. ....	Manufacturing and marketing of tablet PCs	PRC	US\$950,000	100%

Note:

- (1) There has been no material change in the Company's direct and indirect equity interests in each of its certain principal subsidiaries and affiliates since December 31, 2023.

### **FuTaiHua Industrial (ShenZhen) Limited**

FuTaiHua Industrial (ShenZhen) Limited (“FuTaiHua Shenzhen”) was established in the PRC in March 2007. Its registered office is at Buildings 4, 6, 7 and 13 (section I) of the B Block Workshop, Foxconn Guanlan Technology Park, Third Community, Guanlan Sub-District, Longhua New District, Shenzhen, PRC. FuTaiHua Shenzhen is engaged in the manufacture of Apple products, main logic boards, and finished products assembly, testing and maintenance.

As of and for the year ended December 31, 2023, FuTaiHua Shenzhen had total assets, revenue and net profit of NT\$596,106 million (US\$18,330 million), NT\$572,035 million (US\$17,590 million) and NT\$31,111 million (US\$957 million), respectively, and these are prepared in accordance with Taiwan IFRS.

### **Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.**

Hongfujin Precision Electronics (Zhengzhou) Co., Ltd. (“**Hongfujin Zhengzhou**”) was established in the PRC in July 2010. Its registered office is at The Comprehensive Bonded Area, East-Side Of Changan Road, Zhengzhou Airport District, China. Hongfujin Zhengzhou is engaged in the production and operation of the third generation and newer mobile communication system, mobile phone and base station, core network and testing equipment and its accessories, electronic devices components, digital audio, video decoding apparatus and its accessories; development, design and manufacture of automation equipment, metal and non-metallic products die mold, testing tools and its accessories, LED display panel, mobile phone components, electronic devices; repair and warehousing of the above products; wholesale, import and export, complementary measures, product exhibition of the above products; bonded area warehousing and logistics; development of mobile communication system; testing, system integration, application services and related technical services and consulting; sales for polishing slurry, cleanser, cutting fluid, hydraulic oil, lubricant, Radio Frequency IDentification (“**RFID**”) reader, RFID tag, industrial data collector, industrial computer, testing and gauging equipment; eco-technology services.

As of and for the year ended December 31, 2023, Hongfujin Zhengzhou had total assets, revenue and net profit of NT\$592,154 million (US\$18,209 million), NT\$1,681,787 million (US\$51,715 million) and NT\$11,541 million (US\$355 million) respectively, and these are prepared in accordance with Taiwan IFRS.

### **Hongfujin Precision Electronics (Chengdu) Co., Ltd.**

Hongfujin Precision Electronics (Chengdu) Co., Ltd. (“**Hongfujin Chengdu**”) was established in the PRC in July 2010. Its registered office is at Chengdu High-tech District Export Processing Zone. The address is No. 888, He-Zuo Road, Hi-tech West Zone, Chengdu, China. Hongfujin Chengdu is engaged in the manufacture of third and newer generation mobile communication system, mobile phone and subsequent base station, core

network equipment and network testing equipment and spare parts, hardware plastic products, precision molds, large and medium-sized computer, portable computer, server, data communication multimedia system.

As of and for the year ended December 31, 2023, Hongfujin Chengdu had total assets, revenue and net profit of NT\$285,926 million (US\$8,792 million), NT\$633,267 million (US\$19,473 million) and NT\$10,359 million (US\$319 million), respectively, and these are prepared in accordance with Taiwan IFRS.

## MANAGEMENT

The Board of Directors has ultimate responsibility for the management of the business affairs of the Company. At present there are seven directors, four of which are Independent Directors, who are elected by the shareholders of the Company at the Company's shareholders' meeting. The term of office for directors is three years.

Under the Company's Articles of Incorporation, the Board of Directors is required to elect a director to act as the Chairman. The Chairman is a legal representative of the Company under the ROC Company Law. The Company's Articles of Incorporation also require the election of at least two independent directors and the number of independent directors shall not be less than one-fifth of the total number of directors. The Company's Articles of Incorporation further provide that the power of the supervisor is replaced by the Audit Committee composed of all but not less than three independent directors of the Company. Under the ROC Securities and Exchange Act, the Audit Committee has the same power of a supervisor of a company, which is responsible for overseeing the activities of the Board of Directors and has the power to investigate the business and financial conditions of the Company, examine its books, records and documents and request the Board of Directors to submit reports. The Audit Committee may engage independent experts to carry out any such investigations or examinations at the cost of the Company. The Audit Committee may convene shareholders meetings when it deems necessary.

The present Board of Directors was elected by the shareholders of the Company on May 31, 2022 for a term of three years commencing on July 1, 2022. Director Gou Tai-ming resigned on September 1, 2023, Independent Director David Kuo resigned on January 3, 2024.

### Directors

#### Liu Young-Way

Liu Young-Way, aged 68, is the Chairman of the Board of Directors and CEO of the Company. Mr. Liu also serves as the Chairman of Foxtron Vehicle Technologies Co., Ltd., Foxsemicon Integrated Technology Inc., PowerX Semiconductor Corporation and MIH EV Research Institute, and a director of Fu Tai International Investment Limited, SiliconAuto B.V. and Ceer National Automotive Company. He was also the president of the Company's S subgroup and previously a director of Sharp Corporation.

#### Wang Chang-yang

Wang Chang-yang, aged 70, is the representative of Hon Jin International Investment Co., Ltd. and a Director of the Company. Mr. Wang has been a Director of the Company since May 31, 2022.

#### Liu Christina Yee-Ru

Liu Christina Yee-Ru, aged 69, is the representative of Hon Jin International Investment Co., Ltd. and a Director of the Company. Dr. Liu also serves as a Managing Director of Bellwether International Group, Hong Kong Member, Global Council of Asia Society (USA). She is an Adjunct Professor at the Department of Finance of National Taiwan University, a senior consultant at Chinese National Federation of Industries and a consultant with the Taiwan Electrical and Electronic Manufacturers' Association. Dr. Liu has been a Director of the Company since June 1, 2020.

#### Wang James

Wang James, aged 64, is an Independent Director of the Company. Mr. Wang also serves as an independent director of HannStar Board Corporation, Luo Li-Fen Holding Co., Ltd. and Apex Medical Corporation. Mr. Wang has been an Independent Director of the Company since January 31, 2018.

### **Hwang Tsing-yuan**

Hwang Tsing-yuan, aged 75, is an Independent Director of the Company. Mr. Hwang also serves as the Chairman of Bank of Tokyo Star (Japan) and a director of Taipei Financial Center Corporation. Mr. Hwang was first appointed as an Independent Director of the Company on June 8, 2007.

### **Liu Len-yu**

Liu Len-yu, aged 64, is an Independent Director of the Company and the chief attorney-at-law of Jian Shan Law Firm. Mr. Liu also serves as a director of Taiwan Corporate Governance Association, an Adjunct Professor of National Chengchi University School of Law and of Department of Law, National Taipei University, and a Visiting Professor at School of Law, Shih Hsin University. Mr. Wang has been an Independent Director of the Company since May 31, 2022.

### **Chen yue-min**

Chen yue-min, aged 69, is an Independent Director of the Company and the managing (independent) director of Land Bank of Taiwan. Ms. Chen has been an Independent Director of the Company since May 31, 2022.

As of August 31, 2024, the Directors, including any connected persons (which includes their spouses, children under the age of 20 years and nominees), held, directly or indirectly, 0.01 per cent. of the Company's issued common shares. Their respective shareholdings are set out below:

	<b>Number of common shares held as of August 31, 2024</b>	<b>Percentage of total common shares outstanding as of August 31, 2024</b>
Liu Young-Way .....	656,219	0.00
Hon Jin International Investment Co., Ltd. <sup>(2)</sup> .....	1,483,078	0.01
Wang Chamg-yang .....	47	0.00
Liu Christina Yee-Ru .....	12,000	0.00
Wang James .....	0	—
Hwang Tsing-yuan .....	0	—
Liu Len-yu .....	0	—
Chen Yue-min .....	0	—
Total number of common shares held by the Directors, including any connected person <sup>(1)</sup> .....	2,139,297	0.01

Notes:

- (1) Includes the shares held by the Director, his or her spouse, children under the age of 20 years and nominees but excludes the shares held in trust.
- (2) Mr. Wang and Dr. Liu are the representatives of Hon Jin International Investment Co., Ltd.

None of the Directors has any options to subscribe for the common shares.

The aggregate remuneration and benefits in kind declared in favor of the Board of Directors of the Company for the year ended December 31, 2023 in their capacity as Directors was NT\$40.1 million (US\$1.2 million). The Company has no loans outstanding to any of its Directors and has no outstanding guarantees of any obligations of any of its Directors.

No loans or advances were made by the Company or any of its subsidiaries to, and no guarantees were given by the Company or any of its subsidiaries in relation to loans or advances received by, the Directors and none



of the Directors has or has had interests in transactions which are or were unusual in their nature or conditions or significant in relation to the business of the Company or any of its subsidiaries and which were affected by the Company during the current financial year or the financial year immediately preceding the date of this document, or were affected by the Company during earlier financial years and remain, in any respect, outstanding or unperformed.

## PRINCIPAL SHAREHOLDER

The principal shareholder of the common shares of the Company as of August 31, 2024, as appears on the register of shareholders of the Company, was as follows:

Name of Shareholder	Number of common shares <sup>(1)</sup>	Percentage of share capital
Gou Tai-Ming .....	1,742,198,518	12.56

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Note:

(1) Excludes the common shares held in trust.

As of August 31, 2024, Mr. Gou Tai-Ming, directly or indirectly, owned or controlled in aggregate 12.56 per cent. of the outstanding and issued common shares. Whilst Mr. Gou Tai-Ming has resigned as a Director of the Company with effect from September 1, 2023, as a principal shareholder, Mr. Gou Tai-Ming is expected to continue to have significant influence in determining the outcome of any corporate transaction and also the power to prevent or cause a change in control. The interests of Mr. Gou may differ from the interests of other shareholders. See “Risk Factors — Risks Relating to our Industry and Business — Principal shareholder’s interests may differ from those of other shareholders”.

## CHANGES IN ISSUED SHARE CAPITAL

The following table sets forth the changes in the Company's issued share capital as at the dates indicated:

Date	Type of issue	Number of Common Shares issued	Number of Common Shares Outstanding
		<i>(in thousands)</i>	<i>(in thousands)</i>
August 2000 .....	Capital Increase by Earnings Recapitalization	352,900	1,452,900
August 2001 .....	Capital Increase by Earnings Recapitalization	315,880	1,768,780
August 2002 .....	Capital Increase by Earnings Recapitalization	296,117	2,064,897
August 2003 .....	Capital Increase by Earnings Recapitalization	454,277	2,519,174
July 2004 .....	Capital Increase for the Merger with Ambit Microsystems Corporation	238,024	2,757,198
October 2004 .....	Capital Increase by Earnings Recapitalization	473,801	—
	Conversion of Convertible Bonds	23	3,231,023
May 2005 .....	Conversion of Convertible Bonds	7,696	3,238,718
August 2005 .....	Conversion of Convertible Bonds	45,806	3,284,525
September 2005 .....	Capital Increase by Earnings Recapitalization	718,647	4,003,171
November 2005 .....	Conversion of Convertible Bonds	35,151	4,038,323
April 2006 .....	Conversion of Convertible Bonds	61,630	4,099,953
September 2006 .....	Capital Increase by Earnings Recapitalization	889,991	4,989,944
March 2007 .....	Capital Increase by Earnings Recapitalization	178,195	5,168,139
September 2007 .....	Capital Increase for the Merger with Premier Image Technology Corp.	1,122,628	6,290,767
October 2008 .....	Capital Increase by Earnings Recapitalization	1,123,857	7,414,623
June 2009 .....	Capital Increase by Earnings Recapitalization	1,164,308	8,578,932
September 2010 .....	Capital Increase by Earnings Recapitalization	1,082,316	9,661,248
August 2011 .....	Capital Increase by Earnings Recapitalization	1,027,849	10,689,097
September 2012 .....	Capital Increase by Earnings Recapitalization	1,146,770	11,835,867
October 2013 .....	Capital Increase by Earnings Recapitalization	1,292,840	13,128,707
October 2014 .....	Capital Increase by Earnings Recapitalization	1,664,700	14,793,407
June 2015 .....	Issuance of Restricted Stocks to Employees	355,000	15,148,407
October 2015 .....	Capital Increase by Earnings Recapitalization	844,881	15,993,288
December 2015 .....	Cancellation of Restricted Stocks to Employees	(355,000)	15,638,288
December 2016 .....	Capital Increase by Earnings Recapitalization	1,690,450	17,328,738
September 2018 .....	Cash Capital Reduction	(3,465,747)	13,862,991

## DESCRIPTION OF THE BONDS

The Bonds are to be issued under an indenture, to be dated as of October 24, 2024 (the “**Indenture**”), between Hon Hai Precision Industry Co., Ltd. (the “**Issuer**” or the “**Company**”) and The Hongkong and Shanghai Banking Corporation Limited, in its capacity as trustee (the “**Trustee**”). The following summary of certain provisions of the Bonds and the Indenture does not purport to be complete and is subject to, and is qualified in its entirety by reference to, the provisions of the Bonds and Indenture, including the definitions of certain terms therein. Whenever particular Sections or defined terms of the Indenture not otherwise defined herein are referred to, such Sections or defined terms are incorporated herein by reference. Copies of the Indenture will be available (upon prior written request and proof of holding and identity to the satisfaction of the Trustee notice being given to the Trustee) for inspection by any Holder on or after the Closing Date (as defined below) during normal business hours at the corporate office of the Trustee at Level 26, HSBC Main Building, 1 Queen’s Road Central, Hong Kong.

### General

Except in certain limited circumstances, Bonds will only be issued in book-entry form.

The Bonds will be issued on or about October 24, 2024 (the date on which the Bonds are issued under the Indenture being referred to herein as the “**Closing Date**”) as direct, unconditional, unsecured and unsubordinated payment obligations of the Issuer limited in aggregate principal amount to US\$700,000,000 and will be redeemed on October 24, 2029 (the “**Maturity Date**”) unless earlier redeemed, repurchased and canceled or converted pursuant to the terms thereof and of the Indenture.

The Bonds will not bear interest.

Each Bond will be convertible, subject to compliance with certain conditions and procedures (see “— Conversion — Procedures; Conversion Notice; Taxes and Duties” below), at the Holder’s election on any Business Day during the period (the “**Conversion Period**”) commencing on January 25, 2025 (the next day immediately after the end of a three-month period following the Closing Date) and ending at the close of business in the location of the applicable Paying Agent (as defined below) on (i) the 30th day prior to the Maturity Date or (ii) the fifth (5th) Business Day prior to the applicable Purchase Date of such Bond or date fixed for redemption (other than the Maturity Date) of such Bond pursuant to a notice of redemption given by the Issuer in accordance with the provisions of the Indenture. The Conversion Period shall not include any Closed Period (as defined below).

The principal of and other amounts on the Bonds will be payable in U.S. Dollars by the Issuer pursuant to the Indenture, and the Bonds may be presented for registration of transfer, exchange or conversion, at the office or agency of the Issuer maintained for such purpose (the “**Paying Agent**”) located in Hong Kong.

The Issuer reserves the right, subject to the provisions of the Indenture and the applicable Paying Agent and Registrar Appointment Letter, at any time to vary or terminate the appointment of any Paying Agent and to appoint further or other Paying Agents, provided that the Issuer will at all times maintain a Paying Agent having offices in Hong Kong. Notice of any such termination or appointment and of any changes in the specified offices of the Paying Agents will be given promptly by the Issuer to the Holders (and other applicable parties) in accordance with the notice provisions of the Indenture as described below under “— Notices”.

The Bonds will be issued only in fully registered form, without interest coupons, in denominations of US\$200,000 and any integral multiple of US\$100,000 in excess thereof. See “— Book Entry; Delivery and Form” below. No service charge will be payable for any registration of transfer or exchange of the Bonds, for the conversion thereof or for the charges of the Paying Agents in connection therewith, but the Issuer may

require payment by a Holder of a sum sufficient to cover any transfer or stamp tax or other similar governmental charge payable in connection therewith.

The Issuer and its Affiliates may at any time, subject to applicable law, purchase the Bonds in the open market, or otherwise, at any price. A Bond purchased by the Issuer shall be canceled and cannot be re-issued. A Bond does not cease to be outstanding because any of the Issuer's Affiliates holds such Bond; provided, however, any Bonds owned by any Affiliate of the Issuer will be deemed not to be outstanding in determining whether the Holders of the requisite principal amount of Bonds have given or concurred in any request, demand, authorization, direction, notice, consent or waiver under the Indenture.

### **Book Entry; Delivery and Form**

The Bonds will only be represented by a permanent global bond in fully registered book-entry form without interest coupons (the “**Global Bond**”) and will be deposited with a common depository (the “**Common Depository**”) for Euroclear Bank S.A./N.V. (“**Euroclear**”) and Clearstream Banking, société anonyme (“**Clearstream**”) and registered in the name of a nominee of the Common Depository. If (i) at any time the Common Depository advises the Company in writing that it is unwilling or unable to continue as a depository for the Global Bond and a successor depository is not appointed by the Company within 90 days, (ii) either Euroclear or Clearstream or any alternative clearing system on behalf of which the Bonds evidenced by the Global Bond may be held is closed for business for a continuous period of 14 days (other than by reason of holidays, statutory or otherwise) or announces an intention permanently to cease business or in fact does so, or (iii) an Event of Default has occurred and is continuing with respect to the Bonds and the Trustee notifies the Company in writing that any of the Bonds have become immediately due and payable pursuant to the Indenture, the Company shall issue individual certificated bonds in registered form in exchange for the Global Bond in any authorized denominations and in an aggregate principal amount equal to the principal amount of the Global Bond. The Bonds will have minimum denominations of US\$200,000 and any integral multiple of US\$100,000 in excess thereof.

The Bonds are not issuable in bearer form.

*Transfers of interests in the Bonds evidenced by the Global Bond will be effected in accordance with the rules of the relevant clearing systems. In addition, transfers of the Bonds and Common Shares are subject to certain restrictions. See “Transfer Restrictions of the Bonds”.*

### **Ranking**

The Bonds will (i) be direct, unconditional, unsubordinated and unsecured payment obligations of the Issuer, (ii) rank *pari passu* without any preference or priority among themselves and with all other direct, unconditional, unsecured and unsubordinated Debt (as defined below) of the Issuer now or hereafter outstanding (except to the extent that such other Debt (x) ranks above such obligation solely by reason of Liens (as defined below) permitted under the Indenture) or (y) is preferred by mandatory provisions of law, and (iii) be senior in right of payment to all Debt of the Issuer that is expressed to be subordinated in right of payment to the Bonds.

The Bonds will be effectively subordinated to all secured obligations and other obligations similar to those of negative pledge as described in “— Certain Covenants — Negative Pledge” of the Issuer with respect to claims against the assets securing such obligations (“**Secured Debt**”). As of June 30, 2024, the Issuer had no outstanding Secured Debt.

### **Sinking Fund**

The Bonds will not be entitled to the benefit of a sinking fund.

### **Transfer of Certificated Bonds and Delivery of New Certificated Bonds**

In the event Certificated Bonds are issued, the following provisions will apply:

(i) ***Transfer of Certificated Bonds***

A Certificated Bond may be transferred upon the surrender at the specified office of any Paying Agent of the Certificated Bonds to be transferred, together with the form of transfer endorsed thereon (the “**Form of Transfer**”) duly completed and executed and any other evidence that such Paying Agent may reasonably require. In the case of a transfer of only part of a holding of Certificated Bonds, a new Certificated Bond shall be issued to the transferee in respect of the part transferred and a further new Certificated Bond in respect of the balance of the holding not transferred shall be issued to the transferor. The Form of Transfer will be available at the specified office of the Paying Agent.

(ii) ***Delivery of New Certificated Bonds***

Each new Certificated Bond shall be available for delivery upon receipt by the Paying Agent at its specified office of the relevant Certificated Bond and the Form of Transfer. Delivery of the new Certificated Bonds shall be made at the specified office of such Paying Agent to whom the relevant Certificated Bond and the Form of Transfer shall have been surrendered or delivered or, at the option of the Holder making such delivery or surrender as aforesaid and as specified in the relevant Form of Transfer or otherwise in writing, be mailed by uninsured post at the risk of the Holder entitled to the new Certificated Bond to such address as may be so specified, unless such Holder requests otherwise and pays in advance to the relevant Paying Agent the costs of such other method of delivery and/or such insurance as it may specify.

(iii) ***Formalities Free from Charge***

Transfers of the Certificated Bonds will be effected without charge by or on behalf of the Issuer or any Paying Agent, but only upon confirmation of payment (or the giving of such indemnity as such Paying Agent may require in respect) of any tax or other governmental charges which may be imposed in relation thereto.

(iv) ***Restricted Transfer Periods***

No Bondholder may require the transfer of a Certificated Bond to be registered during the period of 15 days ending on (and including) a Redemption Date.

**Payments**

All amounts due under, and all claims arising out of or pursuant to, the Bonds and/or the Indenture or the Agency Agreement from or against the Company shall be payable and settled in U.S. Dollars only.

The definitions of certain terms used in this section and the Indenture are listed below. “**Fixed Exchange Rate**” means the fixed rate of US\$1.00=NT\$32.1860.

“**Independent Investment Bank**” means (i) an independent investment bank of international repute or (ii) leading independent securities company or bank in the ROC (in each case of (i) and (ii), acting as an expert) selected by the Company and notified in writing to the Trustee and the Paying Agent.

“**NT Dollars**” or “**NT\$**” means the lawful currency for the time being of the ROC.

“**Prevailing Rate**” for each Rate Calculation Date, means a rate determined by the Company in good faith as follows:

- (a) the fixing rate at 11:00 a.m., expressed as the number of NT Dollars per one U.S. Dollar, quoted by Taipei Forex Inc.;

- (b) if no such rate is available under sub-paragraph (a), the prevailing rate determined by the Company in good faith on the basis of quotations provided by the Reference Dealers of the specified exchange rate for the Rate Calculation Date as obtained in accordance with the provisions below; and
- (c) if fewer than two quotations are provided under sub-paragraph (b), the exchange rate for the Rate Calculation Date as shall be determined by an Independent Investment Bank in good faith.

In determining the prevailing rate under sub-paragraph (b), the Company will request the Taipei office of each of the Reference Dealers to provide a quotation of what the specified screen rate would have been had it been published, reported or available for the Rate Calculation Date, based upon each Reference Dealer's experience in the foreign exchange market for NT Dollars and general activity in such market on the Rate Calculation Date. The quotations used to determine the Prevailing Rate for a Rate Calculation Date will be determined in each case for such Rate Calculation Date, and will be requested at 3:30 p.m. (Taipei time) on such Rate Calculation Date or as soon as practicable after it is determined that the specified screen rate was not available.

If four quotations are provided, the rate for a Rate Calculation Date will be the arithmetic mean of the rates, without regard to the rates having the highest and lowest value. For this purpose, if more than one quotation has the same highest value or lowest value, then the rate of only one of such quotations shall be disregarded. If two or three quotations are provided, the rate for a Rate Calculation Date will be the arithmetic mean of the rates provided.

As soon as practicable after the Prevailing Rate has been determined, the Company will notify the Paying Agent by email or facsimile of the Prevailing Rate and the applicable Settlement Equivalent on the Rate Calculation Date.

All notifications, opinions, determinations, certificates, calculations, quotations and decisions given, expressed, made or obtained for the purposes of determining the Prevailing Rate, whether by the Reference Dealers (or any of them), the Company or the Independent Investment Bank, will (in the absence of fraud, willful misconduct or gross negligence) be binding on the Issuer, the Trustee, the Agents and all Bondholders.

**"Rate Calculation Date"** means the day which is two Business Days before the due date of the relevant amount.

**"Reference Dealers"** means four leading dealers engaged in the foreign exchange market of the relevant currency selected by the Company.

**"Settlement Equivalent"** for the relevant Rate Calculation Date in respect of any U.S. Dollar-denominated amount payable in respect of the Bonds, means such U.S. Dollar amount converted into NT Dollar amount using the Fixed Exchange Rate, and then converted back to U.S. Dollar amount using the applicable Prevailing Rate on such date.

**"U.S. Dollars"** or **"US\$"** means the lawful currency for the time being of the United States of America.

### **Additional Amounts**

All payments of the principal of and other amounts on the Bonds and all deliveries of Common Shares (as defined below) made on conversion of the Bonds are to be made free and clear of, and without withholding or deduction for, any taxes, duties, assessments or other governmental charges ("**Taxes**") imposed, levied, collected, withheld or assessed by or within the ROC or any other jurisdiction in which the Issuer is organized or resident for tax purposes or from which any payment on the Bonds is made (or any political subdivision or Taxing Authority (as defined below) thereof or therein), unless such withholding or deduction is required by law or by regulation or governmental policy having the force of law. In the event that any such withholding or deduction is so required, the Issuer will pay such additional amounts on the Bonds (all such additional amounts being referred to herein as "**Additional Amounts**") as will result in receipt by the Holder of each Bond of such

amounts as would have been received by such Holder had no such withholding or deduction been required, except that no Additional Amounts shall be payable for or on account of:

- (i) any Taxes that would not have been imposed but for:
  - (A) the existence of any present or former connection between the Holder of such Bond and the ROC or any other jurisdiction in which the Issuer is organized or resident for tax purposes, other than merely holding such Bond, including such Holder being or having been a national, domiciliary or resident of or treated as a resident thereof or being or having been present or engaged in a trade or business therein or having had a permanent establishment therein;
  - (B) the presentation of such Bond (if presentation is required) more than 30 days after the later of the date on which the payment of the principal of and other amounts on such Bond became due and payable pursuant to the terms thereof or the date that such payment was made or duly provided for, except to the extent that the Holder thereof would have been entitled to such Additional Amounts if it had presented such Bond for payment on any date within such 30-day period; or
  - (C) the presentation of such Bond for payment in the ROC, unless such Bond could not have been presented for payment elsewhere;
- (ii) any estate, inheritance, gift, sale, transfer, stamp, personal property or similar tax, assessment or other governmental charge; or
- (iii) any combination of Taxes referred to in the preceding clauses (i) and (ii).

The Issuer will not pay Additional Amounts if the registered Holder of the Bond is a fiduciary, partnership or person other than the sole beneficial owner of any payment to the extent that the beneficiary, partner or settler with respect to such fiduciary, partnership or person, or the beneficial owner of that payment, would not have been entitled to the Additional Amounts if it had been the registered Holder of the Bonds.

Whenever there is mentioned, in any context, (i) the payment of principal of and other amounts on any Bond, or (ii) the delivery of Common Shares or cash payments (if any) on conversion of any Bond, such mention shall be deemed to include the payment of Additional Amounts to the extent that, in such context, Additional Amounts are, were or would be payable with respect thereto.

## **Redemption of the Bonds**

### ***Redemption for Taxation Reasons***

The Bonds may be redeemed, in whole but not in part (subject to the provision of the paragraph below), at the option of the Issuer, at any time, upon giving not less than 30 nor more than 60 days' notice to the Holders, the Trustee and the Paying Agent (which notice shall be irrevocable) at the Settlement Equivalent of the Early Redemption Price (as defined below) on the relevant Redemption Date (as defined below), if the Issuer determines and certifies to the Trustee in an officer's certificate immediately prior to the giving of such notice that, as a result of any change in, or amendment to the laws (including any regulations or rulings promulgated thereunder) of the ROC or such other jurisdiction in which the Issuer is then organized or resident for tax purposes (or any political subdivision or Taxing Authority thereof or therein), affecting taxation, or any change in official position regarding the application, interpretation or administration of such laws, regulations or rulings (including a holding, judgment or order by a court of competent jurisdiction), which change, amendment, application, interpretation or administration is proposed and becomes effective on or after the Closing Date (or, in the case of any jurisdiction other than the ROC, the date on which the Issuer first becomes organized or resident for tax purposes in such other jurisdiction) with respect to any payment due or to become due on the Bonds, the Issuer is required to pay Additional Amounts in connection therewith and such requirement to pay Additional Amounts cannot be avoided by the taking of reasonable measures by the Issuer; provided that such



right cannot be exercised earlier than 45 days prior to the first date on which the Issuer would be obligated to make an Additional Amounts payment with respect to all or substantially all of the outstanding Bonds were a payment then due. Prior to the giving of any such notice of redemption, the Issuer is required to deliver to the Trustee (i) an officer's certificate stating that such change or amendment has occurred, describing the facts related thereto and stating that such requirement cannot be avoided by the Issuer taking reasonable measures and (ii) an opinion of counsel or written advice of a qualified tax expert that the circumstances referred to in the preceding sentence exist as a result of such change, amendment, application, interpretation or administration.

Notwithstanding the foregoing, if the Issuer has given a redemption notice for taxation reasons in accordance with the paragraph above and if the outstanding principal amount of the Bonds at the time when such redemption notice is given is greater than 10% of the aggregate principal amount of the Bonds as of the Closing Date, each Holder of the Bonds will have the right to elect, and the redemption notice will state that each Holder will have the right to elect, that all or a portion of its Bonds should not be redeemed. Upon the exercise of such right by the Holder, the provisions set forth in "— Additional Amounts" will not apply to any payment in respect of such Bonds that is due after the relevant Redemption Date, and such payment will be made subject to the deduction of any ROC tax (or tax of such other jurisdiction in which the Issuer is then organized or resident for tax purposes) required to be withheld or deducted. To exercise such right the Holder must complete, sign and deposit at the specified office of any Paying Agent a duly completed and signed opt out notice in substantially the form set out in the Indenture no later than 15 days prior to the relevant Redemption Date.

#### ***Redemption at the Option of the Issuer***

At any time on or after October 24, 2027, the Bonds will be redeemable at the option of the Issuer, in whole or in part, on not less than 30 nor more than 60 days' notice to the Holders, the Trustee and the Paying Agent (which notice shall be irrevocable) at the Settlement Equivalent of the Early Redemption Price on the Redemption Date; provided, however, that no such redemption may be made unless:

- (1) the Closing Price of the Common Shares on each Trading Day during a period of 20 consecutive Trading Days (the "**Calculation Period**"), the last of which occurs not more than five days prior to the date on which notice of such redemption is given, is at least 130% of the quotient of the Conversion Price (as defined below) multiplied by the Early Redemption Price and divided by US\$200,000; and
- (2) the applicable Redemption Date does not fall within a Closed Period (as defined below).

If there shall occur an event giving rise to a change in the Conversion Price during any Calculation Period, appropriate adjustments for the relevant days, determined by an opinion of an Independent Investment Bank, shall be made for the purpose of calculating the Closing Price for such days. Notice of any such adjustments in the Conversion Price will be given promptly by the Issuer to the Trustee and the Paying Agent.

Notwithstanding the foregoing sentence, the Issuer may redeem the Bonds, in whole but not in part, at any time, on not less than 30 nor more than 60 days' notice to the Holders (which notice shall be irrevocable), at the Settlement Equivalent of the Early Redemption Price on the Redemption Date if more than 90% in principal amount of the Bonds originally issued has been redeemed, repurchased and canceled or converted; provided that the applicable Redemption Date does not fall within a Closed Period (as defined herein).

***Notice of any such redemption will be given by the Issuer to the Holders (and other applicable parties) in accordance with the notice provisions of the Indenture as described below under "— Notices".***

#### ***Redemption at Maturity***

Unless the Bonds have been previously redeemed, repurchased and canceled or converted, the Issuer will redeem the Bonds on the Maturity Date at the Settlement Equivalent of 100.00% of the outstanding principal amount thereof. The Bonds may be redeemed prior to the Maturity Date only as described above.

### ***Redemption Procedures***

Payment of the relevant redemption price for a Certificated Bond is conditioned upon delivery of such Bond (together with necessary endorsements) to any Paying Agent. Payment of the relevant redemption price for any Bond will be made on the Redemption Date or, if such Bond is a Certificated Bond and has not been so delivered on or prior to the Redemption Date, at the time of delivery of such Bond. If the Paying Agent holds, in accordance with the terms of the Indenture, cash sufficient to pay the relevant redemption price of such Bond on the Redemption Date, then, immediately after such Redemption Date, such Bond will cease to be outstanding, whether or not such Bond is delivered to a Paying Agent, and all other rights of the Holder shall terminate (other than the right to receive the relevant redemption price).

In the case of any redemption other than on the Maturity Date, notice of redemption to each Holder shall specify the outstanding principal amount of each Bond held by such holder to be redeemed, the Redemption Date, the price at which such Bonds will be redeemed and the place or places of payment and that payment will be made upon presentation and surrender of the Bonds to be redeemed. Such notice shall also specify the Conversion Price then in effect and the date on which the right to convert such Bonds will expire.

### **Repurchase of the Bonds**

#### ***Repurchase of the Bonds at the Option of the Holder***

Unless the Bonds have been previously redeemed, repurchased and canceled, or converted, each Holder shall have the right (the “**Holder’s Put Right**”), at such Holder’s option, to require the Issuer to repurchase in U.S. dollars all (or any portion of the principal amount thereof which is US\$200,000 or any integral multiple of US\$100,000 in excess thereof) of such Holder’s Bonds, on October 24, 2027 (the “**Holder’s Put Date**”) at a repurchase price equal to the Settlement Equivalent of the Early Redemption Price (the “**Holder’s Put Price**”).

#### ***Repurchase of Bonds in the Event of Delisting***

In the event that the Common Shares cease to be listed or admitted to trading on the TWSE (an “**Event of Delisting**”), each Holder shall have the right (the “**Delisting Put Right**”), at such Holder’s option, to require the Issuer to repurchase all but not part of such Holder’s Bonds on the 20th Business Day after the Paying Agent mails to each Holder a notice regarding the Delisting referred to under “— Repurchase Procedures” below (the “**Delisting Put Date**”) at the Settlement Equivalent of the Early redemption Price on the Delisting Put Date (the “**Delisting Put Price**”).

#### ***Repurchase of Bonds in the Event of Change of Control***

If a Change of Control (as defined below) occurs with respect to the Issuer, each Holder shall have the right (the “**Change of Control Put Right**”), at such Holder’s option, to require the Issuer to repurchase all but not part of such Holder’s Bonds on the date set by the Issuer for such repurchase (the “**Change of Control Put Date**”), which shall be not less than 30 nor more than 60 days following the date on which the Issuer notifies the Trustee and the Paying Agent and the Holders in writing of the Change of Control, at the Settlement Equivalent of the Early Redemption Price on the Change of Control Put Date (the “**Change of Control Put Price**”).

### **Repurchase Procedures**

Promptly but no later than 30 days after becoming aware of a Delisting or Change of Control, the Issuer will provide sufficient information to the Trustee and the Paying Agent in sufficient time to permit the Trustee and the Paying Agent to deliver to each Holder a notice regarding such Delisting Put Right or Change of Control Put Right, as the case may be, which notice shall state, as appropriate:

- (A) the Delisting Put Date or the Change of Control Put Date, as the case may be (each, a “**Purchase Date**”);

- (B) in the case of a Delisting, the date of such Delisting and, briefly, the events causing such Delisting;
- (C) in the case of a Change of Control, the date of such Change of Control and, briefly, the events causing such Change of Control;
- (D) the date by which the Holder Purchase Notice (as defined below) must be given;
- (E) the Holder's Put Price, the Delisting Put Price or the Change of Control Put Price, as the case may be, and the method by which such amount will be paid;
- (F) the names and addresses of all Paying Agents;
- (G) briefly, the Conversion Right (as defined below) of the Holders of the Bonds and the then current Conversion Price and the date on which the right to convert such Bond will expire;
- (H) the procedures that Holders must follow and the requirements that Holders must satisfy in order to exercise their repurchase rights and/or Conversion Right; and
- (I) that a Holder Purchase Notice, once validly given, may not be withdrawn.

To exercise its right to require the Issuer to purchase its Bonds, the Holder must deliver a written irrevocable notice of the exercise of such right (a **"Holder Purchase Notice"**) to any Paying Agent on any Business Day prior to the close of business at the location of such Paying Agent on such day and which day is not less than ten (10) Business Days prior to the Purchase Date or the Holder's Put Date.

Payment of the Holder's Put Price upon exercise of the Holder's Put Right, Delisting Put Price upon exercise of the Delisting Put Right or Change of Control Put Price upon exercise of the Change of Control Put Right for any Certificated Bond for which a Holder Purchase Notice has been delivered is conditioned upon delivery of such Certificated Bond (together with any necessary endorsements) to any Paying Agent on any Business Day together with the delivery of such Holder Purchase Notice and will be made promptly following the later of the Purchase Date or the Holder's Put Date and the time of delivery of such Certificated Bond. If the Paying Agent holds on the Purchase Date money sufficient to pay the Holder's Put Price, Delisting Put Price or the Change of Control Put Price, as the case may be, of Bonds for which Holder Purchase Notices have been delivered in accordance with the provisions of the Indenture upon exercise of such right, then, whether or not such Bond is delivered to the Paying Agent, on and after such Purchase Date or the Holder's Put Date, (i) such Bond will cease to be outstanding, (ii) such Bond will be deemed paid, and (iii) all other rights of the Holder shall terminate (other than the right to receive the Holder's Put Price, the Delisting Put Price or the Change of Control Put Price, as the case may be).

### **Certain Definitions**

Set forth below is a summary of certain of the defined terms used in the covenants and other provisions of the Indenture. Reference is made to the Indenture for the full definition of all such terms, as well as any other capitalized terms used herein for which no definition is provided.

**"Affiliate"** means, with respect to any Person (the **"Specified Person"**), (i) any Person other than the Specified Person directly or indirectly controlling, controlled by or under direct or indirect common control with, the Specified Person or (ii) any Person who is a director or executive officer (A) of the Specified Person, (B) of any Subsidiary of such Specified Person or (C) of any Person described in clause (i) above. For purposes of this definition, the term **"control"** when used with respect to any Person means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of such Person, whether through the ownership of voting securities or by contract or otherwise.

**"Agent"** means any registrar, paying agent, conversion agent and transfer agent.

**“Business Day”** means any day except a Saturday, Sunday or other day on which commercial banks in Taipei, Hong Kong, Singapore and the City of New York (or, if applicable, in the city where the relevant Paying Agent is located) are authorized by law to close or are otherwise not open for business.

**“Capital Stock”** means, with respect to any Person, any and all shares, ownership interests, participation or other equivalents (however designated), including all common stock and all preferred stock, of such Person.

**“Certificated Bonds”** means the individual certificated Bonds executed and delivered by the Issuer and authenticated by or to the order of the Registrar, which may be delivered in exchange for the Global Bond in certain circumstances.

**“Change of Control”** occurs when:

- (1) any person or persons (as defined below) acting together acquires Control of the Issuer if such person or persons does not or do not have, and would not be deemed to have, control of the Issuer on the Closing Date;
- (2) the Issuer consolidates with or merges into or sells or transfers all or substantially all of the Issuer’s assets to any other Person, unless the consolidation, merger, sale or transfer will not result in the other Person or Persons acquiring Control over the Issuer or the successor entity; or
- (3) one or more other Persons acquire the legal or beneficial ownership of all or substantially all of the Issuer’s Capital Stock.

However, a Change of Control will not be deemed to have occurred (i) solely as a result of the issuance or transfer, with the Issuer’s cooperation, of any preferred shares in the Issuer’s capital or (ii) if the Closing Price per Common Share for any five Trading Days within the period of ten consecutive Trading Days ending immediately after the later of the Change of Control or the public announcement of the Change of Control equals or exceeds 110% of the Conversion Price in effect on each of those five Trading Days, provided that for the purpose of determining the Closing Price used in “Repurchase of Bonds in the Event of Change of Control” above for all Trading Days on or between the ex-rights or ex-dividends date and the record date for the determination of the shareholders entitled to receive such rights or dividends, the Closing Price shall be adjusted upwards to include the value of such rights or dividends.

**“Closing Price”** means for any Trading Day (a) with respect to the Common Shares, the closing sales price of the Common Shares on the TWSE on such day or, if no reported sales take place on such day, the average of the reported closing bid and offered prices, in either case as reported by the TWSE for such day as furnished by an Independent Investment Bank, and (b) with respect to Capital Stock of the Issuer (other than Common Shares), the closing bid price for such Capital Stock (other than Common Shares) on the Selected Exchange (as defined under “Trading Day” below); provided that for the purpose of determining the Closing Price used in “Redemption at the Option of the Issuer” above for all Trading Days on or between the ex-rights or ex-dividends date and the record date for the determination of the shareholders entitled to receive such rights or dividends, the Closing Price shall be adjusted upwards to include the value of such rights or dividends.

**“Common Shares”** means shares of the common stock of the Issuer, par value NT\$ 10.0 per share, ISIN TW0002317005.

**“Control”** means the right to appoint and/or remove all or the majority of the members of the Issuer’s Board of Directors or other governing body, whether obtained directly or indirectly, and whether obtained by ownership of share capital, the possession of voting rights, contract or otherwise.

**“Conversion Price”** means the initial conversion price of NT\$300.00 per Common Share set forth on the cover of this Offering Circular, subject to adjustment in the manner provided in “— Conversion — Adjustments to the Conversion Price” below.

**“Debt”** means, with respect to any Person at any date, without duplication, (i) all obligations of such Person for borrowed money, (ii) all obligations of such Person evidenced by bonds, debentures, notes or other similar instruments, (iii) all obligations of such Person to pay the deferred purchase price of property or services, except trade accounts payable arising in the ordinary course of business, (iv) all obligations of such Person as lessee which are capitalized in accordance with the generally accepted accounting principles applicable to such Person, (v) all Debt secured by a Lien on any asset of such Person, whether or not such Debt is otherwise an obligation of such Person, (vi) all obligations of such Person to purchase securities or other property that arise out of or in connection with the sale of the same or substantially similar securities or property, (vii) all non-contingent obligations of such Person to reimburse any bank or other Person in respect of amounts paid under a letter of credit or similar instrument and (viii) all Debt of others guaranteed by such Person.

**“Default”** means any condition or event which, with the giving of notice or lapse of time or both, would become an Event of Default (as defined in the Indenture).

**“Early Redemption Price”** means for each US\$200,000 in principal amount of the Bonds, the amount which represents a gross yield of 0.00% per annum, calculated on a semi-annual basis up to the Redemption Date on the basis of a 360-day year consisting of 12 months of 30 days each, and in the case of an incomplete month, the actual number of days elapsed.

**“FSC”** means the Financial Supervisory Commission of the ROC.

**“Holder”**, **“holder”** and **“Bondholder”** in relation to a Bond means the person in whose name a Bond is registered in the Bond register.

**“Lien”** means, with respect to any property or asset, any mortgage, lien, pledge, charge, security interest or encumbrance of any kind in respect of such property or asset, including, without limitation, the right of a vendor, lessor or similar party under any conditional sales agreement, capital lease or other title retention agreement relating to such property or asset, and any other right of or arrangement with any creditor to have its claims satisfied out of any property or assets, or the proceeds therefrom prior to any general creditor of the owner thereof.

**“Market Value”** means (i) in the case of Common Shares, the average of the Closing Prices of the Common Shares for the most recent 30 Trading Days, (ii) in the case of Capital Stock (other than Common Shares) which is listed on the Selected Exchange, the average of the Closing Prices of such Capital Stock (other than Common Shares) for the most recent 30 Trading Days and (iii) in the case the market value cannot be determined pursuant to the procedures above, the market value determined by an opinion of an Independent Investment Bank.

**“Person”** means any individual, company, corporation, firm, partnership, joint venture, undertaking, association, organization, trust, state or agency of a state (in each case whether or not being a separate legal entity) limited liability company, government or political subdivision or agency or instrumentality thereof, or any other entity or organization; provided that in the context of a Change of Control, a Person does not include the Issuer’s Board of Directors or any other governing board and does not include the Issuer’s wholly-owned direct or indirect subsidiaries.

**“Principal Subsidiary”** means, with respect to any Person, any Subsidiary (1) whose net sales, as shown by the latest audited financial statements (consolidated in the case of a Subsidiary which itself has Subsidiaries) of such Subsidiary, constitute at least 10% of the consolidated net sales of such Person and its consolidated Subsidiaries as shown by the latest audited consolidated financial statements of such Person or (2) whose gross assets, as shown by the latest audited financial statements (consolidated in case of a Subsidiary which itself has Subsidiaries) of such Subsidiary constitute at least 10% of the gross assets of such Person and its consolidated Subsidiaries as shown by the latest audited consolidated financial statements of such Person.

**“Purchase Date”** has the meaning specified under the caption “— Repurchase Procedures” above.

**“Redemption Date”** means, with respect to any Bond, (i) the date fixed for redemption of such Bond pursuant to a notice of redemption given by the Issuer in accordance with the provisions of the Indenture or (ii) the Maturity Date of such Bond if such Bond has not been redeemed, repurchased and canceled or converted in accordance with its terms prior to the Maturity Date.

**“Securities Act”** means the United States Securities Act of 1933, as amended.

**“Subsidiary”** means, with respect to any Person, any entity of which more than 50% of its Capital Stock is owned directly or indirectly by such Person.

**“Taxing Authority”** means any government or political subdivision or any authority or agency thereof, having the legal power and authority to levy a mandatorily payable charge, assessment or tax.

**“Trading Day”** means (a) with respect to the Common Shares, a day when the TWSE is open for business, *provided that* for the purposes of any calculation where a Closing Price is required, if no transaction price or closing bid and offered prices are reported by the TWSE in respect of the Common Shares for one or more Trading Days, such day or days will be disregarded in any relevant calculation and will be deemed not to have existed when ascertaining any period of consecutive Trading Days and (b) with respect to Capital Stock of the Issuer (other than Common Shares), a day on which any securities exchange or quotation system selected by the Issuer and notified to the Paying Agent for this purpose (the **“Selected Exchange”**) on which shares of such Capital Stock (other than Common Shares) are quoted or traded is open for trading or quotation; *provided that* for the purposes of any calculation where a Closing Price is required, if no bid price is reported by the Selected Exchange in respect of such Capital Stock (other than Common Shares) for one or more Trading Days, such day or days will be disregarded in any relevant calculation and will be deemed not to have existed when ascertaining any period of consecutive Trading Days.

**“TWSE”** means Taiwan Stock Exchange Corporation.

## **Certain Covenants**

### ***Negative Pledge***

So long as any Bond remains outstanding, the Issuer shall not, and shall procure that none of its Principal Subsidiaries will, create or permit to subsist any Lien on any of its or, as the case may be, such Principal Subsidiary's, property, assets or revenues, present or future, to secure for the benefit of the holders of any International Investment Securities (as defined below) (i) payment of any sum owing in respect of any such International Investment Securities, (ii) any payment under any guarantee of any such International Investment Securities or (iii) any payment under any indemnity or other like obligation relating to any such International Investment Securities, unless contemporaneously therewith effective provision is made to secure the Bonds (a) equally and ratably with such International Investment Securities with a similar Lien on the same property, assets or revenues securing such International Investment Securities for so long as such International Investment Securities are secured by such Lien or (b) with such other security as shall be approved by registered holders holding not less than 50% of the principal amount of the outstanding Bonds.

As used herein, **“International Investment Securities”** means bonds, debentures, notes or other similar investment securities of the Issuer or any other person evidencing indebtedness with a maturity of not less than one year from the issue date thereof, or any guarantees thereof, which (i) either (A) are by their terms payable, or confer a right to receive payment, in any currency other than NT Dollars or (B) are denominated in NT Dollars and more than 50% of the aggregate principal amount thereof is initially distributed outside the ROC by or with the consent of the Issuer and (ii) are for the time being, or are intended to be, quoted, listed, ordinarily dealt in or traded, in each case primarily, on a stock exchange or over-the-counter or other securities market outside the ROC.

### ***Consolidation, Amalgamation or Merger***

The Issuer shall not consolidate with, merge or amalgamate into or transfer or convey all or substantially all of its properties and assets to, any Person (the consummation of any such event, a “**Merger**”), unless:

- (i) the corporation formed by such Merger or the Person that acquired such properties and assets shall expressly assume, by an indenture supplemental to the Indenture, all obligations of the Issuer under the Indenture and the performance of every covenant and agreement applicable to it contained therein;
- (ii) immediately after giving effect to any such Merger, no Default or Event of Default shall have occurred or be continuing or would result therefrom;
- (iii) the Issuer at least 20 Business Days prior to the Merger has delivered to the Trustee an officer’s certificate stating that such Merger complies with the provisions of the Indenture relating to this matter and that all conditions precedent therein provided for or relating to such Merger have been complied with;
- (iv) the corporation formed by such Merger, or the Person that acquired such properties and assets, shall expressly agree to (A) indemnify each holder of a Bond against any tax, assessment or governmental charge payable by withholding or deduction thereafter imposed on such holder solely as a consequence of such Merger with respect to the payment of principal of and other amounts on the Bonds and (B) if organized under the laws of a jurisdiction other than the ROC, to deliver a substitute undertaking to the Trustee to pay any additional amounts as may be necessary in order that the net amounts received by the holders of the Bonds, after any withholding or deduction of any such tax, assessment or other governmental charge shall equal the respective amounts of principal and Additional Amounts, which would have been receivable in respect of the Bonds in the absence of such Merger. No successor corporation or other Person shall have the right to redeem the Bonds unless the Issuer would have been entitled to redeem the Bonds pursuant to the Indenture in the absence of the Merger; and
- (v) the Issuer shall as soon as practicable on or prior to the Merger, deliver to the Trustee an opinion satisfactory to the Trustee of counsel(s) of recognized standing as to the legality and validity of the Merger.

In the event of any such Merger, the provisions described under “— Additional Amounts” and “— Redemption for Taxation Reasons” above will be applicable to the corporation formed by such Merger or the Person acquiring such properties and assets as appropriate.

### **Conversion**

#### ***Conversion Right***

Each Holder will have the right (the “**Conversion Right**”) during the Conversion Period to convert its Bonds (being US\$200,000 in principal amount or any integral multiple of US\$100,000 in excess thereof), at the option of such converting Holder, upon delivery of an irrevocable notice (the “**Conversion Notice**”) at the office of any Paying Agent, on any Business Day prior to the close of business at the location of the Paying Agent to which such Conversion Notice is delivered, into Common Shares; provided, however, that the Conversion Right during any Closed Period (as defined below) shall be suspended and the Conversion Period shall not include any such Closed Period. “**Closed Period**” means (i) the 60-day period immediately prior to the date of any of the Company’s ordinary shareholders’ meetings; (ii) the 30-day period immediately prior to the date of any of the Company’s extraordinary shareholders’ meetings; (iii) the period from the fifteenth business day prior to the fifth day before the record date for the determination of the shareholders entitled to the receipt of dividends, subscription of new Common Shares due to capital increase or other benefits and bonuses to such record date; (iv) the period from the record date of any capital reduction to the day immediately preceding the date on which the Common Shares resume trading after such capital reduction; (v) the period from the commencement of the

suspension of the conversion (subscription) in respect of the change of par value of the Common Shares to the day immediately preceding the date on which the reissued Common Shares resume trading after such change of par value of the Common Shares; and (vi) such other periods during which the Company may be required to close its stock transfer books under ROC laws and regulations and the rules of the TWSE applicable from time to time. The Issuer shall procure that Holders (and other applicable parties) are given at least 7 days' but not more than 60 days' prior notice of any Closed Period in accordance with the provisions of the Indenture.

The number of Common Shares to be issued upon conversion will be determined by dividing the aggregate principal amount of all the Bonds to be converted by such Holder (translated into NT Dollars at the Fixed Exchange Rate) by the Conversion Price in effect on the Conversion Date (as defined below). Fractions of Common Shares will not be issued on conversion, and the Issuer will pay in NT Dollars for any fraction of a Common Share not issued as aforesaid, net of remittance fees, rounding to one NT Dollar with NT\$0.50 being rounded upwards.

The Conversion Price shall at all times be subject to Anti-dilution Adjustment (as defined below).

### ***Restrictions on Shareholdings by PRC Persons***

Under current ROC laws, regulations and policy, a PRC person is not permitted to convert the Bonds and to register as a shareholder of the Issuer unless (i) it is a PRC qualified domestic institutional investor (“**QDII**”) who will hold less than 10% of the Issuer's issued shares after conversion of the Bonds, or (ii) it otherwise obtains the approval of the Department of Investment Review of the Ministry of Economic Affairs if it will hold 10% or more (or other threshold required by the regulators) of the Issuer's issued shares after conversion of the Bonds. In addition, there are restrictions on the amount remitted to Taiwan for investments by QDIIs, separately and jointly. Accordingly, the qualification criteria for a PRC person to make investment and the investment threshold imposed by the FSC and the TWSE might cause a Bondholder who is a PRC person to be unable to convert and hold the Common Shares issuable upon conversion of the Bonds. Under current ROC laws, “**PRC person**” means an individual holding a passport issued by the PRC, a resident of any area of China under the effective control or jurisdiction of the PRC (but not including a special administrative region of the PRC such as Hong Kong and Macau, if so excluded by applicable laws of the ROC), any agency or instrumentality of the PRC and any corporation, partnership or other entity organized under the laws of any such area, or in countries outside of the ROC or PRC that is directly or indirectly controlled by, or directly or indirectly having more than 30% of its capital owned by, or beneficially owned by, any such person, resident, agency, instrumentality, corporation, partnership or entity.

### ***ROC Procedures for Foreign Persons Holding Common Shares***

Under the existing ROC law, a non-ROC converting Holder, before exercising the Conversion Right, is required to register with the TWSE for making investments in the ROC securities market. Such non-ROC converting Holder is also required to appoint a local agent in Taiwan which meets the qualifications that are set from time to time by the FSC to open a securities trading account with a local brokerage firm and a bank account to remit funds, pay taxes, exercise shareholders' rights and perform such other functions as may be designated by such Holder. In addition, such non-ROC converting Holder must also appoint a custodian in Taiwan to hold the securities and any cash proceeds for safekeeping, to make confirmation and settlement of trades and to report all relevant information. Furthermore, such non-ROC converting Holder is required to appoint an agent, referred to as a Tax Guarantor, in Taiwan which meets the qualifications that are set from time to time by the Ministry of Finance of the ROC for filing tax returns and making tax payments on their behalf. Without meeting such requirements, such non-ROC converting Holder would not be able to hold or sell or otherwise transfer Common Shares into which the Bonds may be converted on the TWSE or otherwise. For more details, see “Appendix A — Foreign Investment and Exchange Controls in the ROC” in this Offering Circular.



### ***Delivery of Common Shares upon Conversion***

Upon a converting Holder exercising its Conversion Right, the Issuer shall as promptly as practicable issue Common Shares upon conversion of Bonds in accordance with the ROC law.

The Issuer's delivery to the Bondholder of the number of Common Shares into which the Bonds are convertible will be deemed to satisfy the Issuer's obligation to pay the principal of and other amounts on such Bonds.

See "Risk Factors — Risks Relating to Ownership of the Bonds and the Common Shares — The market for the Bonds and the Common Shares may not be liquid".

### ***Procedures; Conversion Notice; Taxes and Duties***

In order to effect a conversion, each Holder must complete, execute and deliver at such Holder's expense during the Conversion Period to the office of any Paying Agent a Conversion Notice, in the form then obtainable from the office of any Paying Agent, together, in the case of Certificated Bonds, with the certificate representing the Bonds to be converted, and any certificates and other documents as may be required under applicable law and any expenses or other payments required to be paid by the Holder pursuant to the terms of the Indenture. The Conversion Notice shall contain, *inter alia*, an appointment of a local agent by such converting Holder and the name and address of such local agent.

A Conversion Notice once so delivered may not be withdrawn without the consent in writing of the Issuer. Holders who deposit a Conversion Notice during a Closed Period will not be permitted to convert their Bonds until the first Business Day which is a Trading Day following the last day of that Closed Period which (if all other conditions to conversion have been fulfilled) will be the Conversion Date for such Bonds unless such date shall fall after the expiry of the Conversion Period. If the Conversion Date in respect of the exercise of any Conversion Right is postponed as a result of the foregoing provision to a date that falls after the expiry of the Conversion Period, such Conversion Date shall be deemed to be the final day of such Conversion Period.

Such Holders will not be registered as holders until the Conversion Date. The price at which such Bonds will be converted will be the Conversion Price in effect on the Conversion Date.

As conditions precedent to conversion, the Holder must confirm to the applicable Paying Agent that all stamp, issue, registration and similar taxes and duties (if any) arising on conversion in the country in which the Bond is deposited for conversion, or payable in any jurisdiction consequent upon the issue and delivery of Common Shares or any other property or cash upon conversion to or to the order of a person other than the converting Bondholder have been paid to the relevant authority. Except as aforesaid, the Issuer will pay the expenses arising in the ROC on the issue of Common Shares on conversion of Bonds and all charges of the Paying Agents in connection therewith as provided in the Indenture. The date on which any Bond and the Conversion Notice (in duplicate) relating thereto, together with any certificates and other documents as may be required under applicable law, are deposited with a Paying Agent and the payments, if any, required to be paid by the Bondholder are made is hereinafter referred to as the "**Deposit Date**" *provided that* if such deposit occurs after 3 p.m. (Hong Kong time) or the Conversion Notice is transmitted to and received by the Company after 4 p.m. (Taipei time) on that date or the deposit is not made on a Trading Day, the next Trading Day immediately following such deposit shall be deemed as the Deposit Date. In addition, for the avoidance of doubt, the deposit will be deemed as a valid deposit only if the Conversion Notice (in duplicate) relating thereto, together with all certificates and other documents as may be required under applicable law have been duly completed without any omission and error to the satisfaction of the Issuer. The "**Conversion Date**" applicable to a Bond shall mean the next Business Day following the Deposit Date (or the first Business Day following the last day of a Closed Period if the related Conversion Notice was deposited during such Closed Period unless such date shall fall after the expiry of the Conversion Period), which day must be a Trading Day. The Holder must therefore satisfy all such conditions on or before the Business Day prior to the end of the Conversion Period.

Conversion Notices shall be deposited at the office of any Paying Agent on any Business Day during usual business hours (being between 9:00 a.m. and 3.00 p.m. (Hong Kong time) at the location of the Paying Agent to which such Conversion Notice is delivered. Upon receipt of such Conversion Notices, the Paying Agent shall have not more than one full Business Day to process and transmit such Conversion Notices to the Issuer, provided that if such Conversion Notices are deposited at the office of any Paying Agent on any Business Day after 3.00 p.m. (Hong Kong time), the Paying Agent shall process and transmit such Conversion Notices to the Issuer by 4.00 p.m. (Taiwan time) the following Business Day.

With effect from the opening of business in the ROC on the Conversion Date, the Issuer will deem the person designated in the Conversion Notice as the person in whose name the Common Shares to be issued upon such conversion are to be registered as the holder of record of the number of Common Shares (disregarding any retroactive adjustment of the Conversion Price referred to below prior to the time such retroactive adjustment shall have become effective), and at such time the rights of such converting Holder as a Holder with respect to the Bonds deposited for conversion shall cease.

On the Conversion Date, the Issuer will register the converting Holder (or its designee) in the Issuer's register of shareholders as the owner of the number of Common Shares to be issued upon conversion of such Bonds and, subject to any applicable limitations then imposed by ROC laws and regulations, according to the request made in the relevant Conversion Notice, procure that, as soon as practicable, and in any event within five Trading Days from the Conversion Date (subject to changes to ROC laws and regulations), there be delivered to the local agent appointed by the converting Holder through book-entry system of Taiwan Depository & Clearing Corporation or through physical delivery of a certificate or certificates for the relevant Common Shares, registered in the name specified for that purpose in the relevant Conversion Notice, together with any other property or cash required to be delivered upon conversion and such assignments and other documents (if any) as may be required by law to effect the delivery thereof.

### ***Adjustments to the Conversion Price***

Anti-dilution. The Conversion Price will be subject to adjustment ("**Anti-dilution Adjustment**") in the circumstances described below:

- (i) If the Issuer shall issue Common Shares as a dividend in Common Shares or make a distribution of Common Shares which is treated as a capitalization issue for accounting purposes (including but not limited to capitalization of retained earnings or capital reserves), then the Conversion Price in effect on the record date for the determination of the shareholders entitled to receive such dividend and/or distribution shall be adjusted in accordance with the following formula:

$$NCP = OCP \times [N / (N + n)]$$

where:

NCP = the Conversion Price after such adjustment.

OCP = the Conversion Price before such adjustment.

N = the number of Common Shares outstanding at the time of issuance of such dividend and/or distribution (or at the close of business in Taipei on such record date, as the case may be).

n = the number of Common Shares to be distributed to the shareholders as a dividend and/or distribution.

- (ii) If the Issuer shall (a) subdivide its outstanding Common Shares, (b) combine its outstanding Common Shares into a smaller number of Common Shares, or (c) re-classify any of its Common Shares into other securities of the Issuer, then the Conversion Price shall be appropriately adjusted so that the holder of

any Bond, in respect of the Conversion Date which occurs after the coming into effect of the adjustment described in this subsection (ii), shall be entitled to receive the number of Common Shares and/or other securities of the Issuer which it would have held or have been entitled to receive after the happening of any of the events described above had such Bond been converted immediately prior to the happening of such event (or, if the Issuer has fixed a prior record date for the determination of the shareholders entitled to receive any such securities issued upon any such subdivision, combination or reclassification, immediately prior to such record date), but without prejudice to the effect of any other adjustment to the Conversion Price made with effect from the date of the happening of such event (or such record date) or any time thereafter.

- (iii) If the Issuer shall grant, issue or offer to the holders of Common Shares rights entitling them to subscribe for or purchase Common Shares, which expression shall include those Common Shares which are required to be offered to employees and persons other than shareholders in connection with such grant, issue or offer, at a consideration per Common Share receivable by the Issuer which is fixed:
  - (a) on or prior to the record date mentioned below and is less than the Market Value per Common Share on such record date; or
  - (b) after the record date mentioned below and is less than the Market Value per Common Share on the date the Issuer fixes the said consideration,

then the Conversion Price in effect (in the case of (a) above) on the record date for the determination of the shareholders entitled to receive such rights or (in the case of (b) above) on the date the Issuer fixes the said consideration shall be adjusted in accordance with the following formula:

$$NCP = OCP \times [(N + v) / (N + n)]$$

where:

NCP and OCP have the meanings ascribed thereto in subsection (i) above.

- N = the number of Common Shares outstanding at the close of business in the ROC (in the case of (a) above) on such record date or (in the case of (b) above) on the date the Issuer fixes the said consideration.
- n = the number of Common Shares to be issued in connection with such rights issue at the said consideration.
- v = the number of Common Shares which the aggregate consideration receivable by the Issuer would purchase at such Market Value specified in (a) or, as the case may be, (b) above.

Subject as provided below, such adjustment shall become effective immediately after the latest date for the submission of applications of such Common Shares by shareholders entitled to the same pursuant to such rights or (if later) immediately after the Company fixes the said consideration but retroactively to immediately after the record date mentioned above.

If, in connection with a grant, issue or offer to the holders of Common Shares of rights entitling them to subscribe for or purchase Common Shares, any Common Shares which are not subscribed for or purchased by the persons entitled thereto are purchased by other persons after the latest date for the submission of applications for such Common Shares, an adjustment shall be made to the Conversion Price in accordance with the above provisions which shall become effective immediately after the date the Company receives the consideration in full, from such other persons but retroactively to immediately after the record date mentioned above.

If, in connection with a grant, issue or offer to the holders of Common Shares of rights entitling them to subscribe for or purchase Common Shares, any such Common Shares which are not subscribed for or purchased by such other persons as referred to above or by the persons entitled thereto (or persons to whom shareholders have transferred such rights) who have submitted applications for such Common Shares as referred to above are offered to and/or subscribed by others, no further adjustment shall be made to the Conversion Price by reason of such offer and/or subscription.

- (iv) If the Issuer shall grant, issue or offer to the holders of Common Shares warrants entitling them to subscribe for or purchase Common Shares at a consideration per Common Share receivable by the Issuer which is fixed:
- (a) on or prior to the record date for the determination of the shareholders entitled to receive such warrants and is less than the Market Value per Common Share at such record date; or
  - (b) after the record date mentioned above and is less than the Market Value per Common Share on the date the Issuer fixes the said consideration,

then the Conversion Price in effect (in a case within (a) above) on the record date for the determination of the shareholders entitled to receive such warrants or (in a case within (b) above) on the date the Issuer fixes the said consideration shall be adjusted in accordance with the following formula:

$$\text{NCP} = \text{OCP} \times [(N + v) / (N + n)]$$

where:

NCP and OCP have the meanings ascribed thereto in subsection (i) above.

- N = the number of Common Shares outstanding at the close of business in the ROC (in the case of (a) above) on such record date or (in the case of (b) above) on the date the Issuer fixes the said consideration.
- n = the number of Common Shares initially to be issued upon exercise of such warrants at the said consideration where no applications by shareholders entitled to such warrants are required. Where applications by shareholders entitled to such warrants are required, n equals the number of such Common Shares that equals (A) the number of warrants which underwriters have agreed to underwrite as referred to below or, as the case may be, and (B) the number of warrants for which applications are received from shareholders as referred to below except to the extent already adjusted for under (A).
- v = the number of Common Shares which the aggregate consideration receivable by the Issuer would purchase at such Market Value per Common Share specified in (a) or, as the case may be, (b) above.

Subject as provided below, such adjustment shall become effective, where applications by shareholders entitled to the same are required as aforesaid, immediately after the latest date for the submission of such applications or (if later) immediately after the Company fixes the said consideration but retroactively to immediately after the record date mentioned above.

If, in connection with a grant, issue or offer to the holders of Common Shares warrants entitling them to subscribe for or purchase Common Shares, any warrants which are not subscribed for or purchased by the persons entitled thereto are purchased by other persons after the latest date for the submission of applications for such warrants, an adjustment shall be made to the Conversion Price in accordance with the above provisions which shall become effective immediately after the date the Company receives the

consideration in full, from such other persons but retroactively to immediately after the record date mentioned above.

If, in connection with a grant, issue or offer to the holders of Common Shares warrants entitling them to subscribe for or purchase Common Shares, any such warrants which are not subscribed for or purchased by such other persons as referred to above or by the persons entitled thereto (or persons to whom shareholders have transferred such rights) who have submitted applications for such warrants as referred to above are offered to and/or subscribed by others, no further adjustment shall be made to the Conversion Price by reason of such offer and/or subscription.

- (v) In case the Issuer or any Subsidiary of the Issuer shall distribute to all holders of Common Shares, any shares of Capital Stock of the Issuer other than Common Shares, evidences of indebtedness or other assets (other than cash distributions described below) of the Issuer, or rights or warrants to subscribe for or purchase any Capital Stock of the Issuer (other than Common Shares) at less than the Market Value of such indebtedness, assets or Capital Stock, determined as of the date on which the Board of Directors of the Issuer approves such distribution, then in each such case the Conversion Price shall be adjusted in accordance with the following formula:

$$\text{NCP} = \text{OCP} \times [(M - \text{fmv}) / M]$$

where:

NCP and OCP have the meanings ascribed thereto in subsection (i) above.

M = the Market Value per Common Share on the record date for the determination of shareholders entitled to receive such distribution.

fmv = the fair market value (as determined by an independent financial institution selected by the Issuer, at the expense of the Issuer and promptly notified in writing to the Trustee) of the portion of Capital Stock other than Common Shares, evidences of indebtedness or other assets so distributed applicable to one Common Share less any consideration payable for the same by the relevant Shareholder.

- (vi) In case the Issuer shall, by dividend or otherwise, distribute to all holders of Common Shares cash then, in such case, the Conversion Price shall be adjusted (with such adjustment to be effective on the record date for the determination of the shareholders entitled to receive such distribution) in accordance with the following formula;

$$\text{NCP} = \text{OCP} \times [(M - C) / M]$$

where:

NCP and OCP have the meanings ascribed thereto in subsection (i) above.

M = the Market Value per Common Share on the date immediately prior to the ex-dividend date.

C = the amount of cash so distributed applicable to one Common Share.

If such dividend or distribution is not so paid or made, the Conversion Price shall again be adjusted to be the Conversion Price which would then be in effect if such dividend or distribution had not been approved.

- (vii)

- (a) If the Issuer shall reduce its share capital other than by means of canceling any Common Shares repurchased for the purpose of holding such Common Shares in treasury and does not distribute

any cash in connection with such share capital reduction, then the Conversion Price in effect on the record date of such capital reduction shall be adjusted in accordance with the following formula:

$$\text{NCP} = \text{OCP} \times (\text{N}/\text{n})$$

where:

NCP and OCP have the meanings ascribed thereto in subsection (i) above.

N = the number of Common Shares outstanding immediately prior to such capital reduction.

n = the number of Common Shares outstanding immediately after such capital reduction.

For the avoidance of doubt, no adjustment to the Conversion Price under this subsection will be required if the Company cancels any Common Shares repurchased for the purpose of holding such Common Shares in treasury.

- (b) If the Company shall reduce its share capital other than by means of canceling any Common Shares repurchased for the purpose of holding such Common Shares in treasury and shall distribute cash in connection with such share capital reduction, the Conversion Price then in effect on the record date of such capital reduction shall be adjusted in accordance with the following formula:

$$\text{NCP} = (\text{OCP} \times (1 - \text{C}/\text{c}) \times (\text{N}/\text{n}))$$

where:

NCP and OCP have the meanings ascribed thereto in subsection (i) above.

N and n have the meanings ascribed thereto in clause (a) of this subsection above.

C = the amount of cash distributed per Common Share.

c = the Closing Price on the last Trading Day prior to the reissuance of shares.

For the avoidance of doubt, no adjustment to the Conversion Price under this subsection will be required if the Company cancels any Common Shares repurchased for the purpose of holding such Common Shares in treasury.

- (c) Effective date of adjustment: Such adjustment shall become effective immediately on the record date of such capital reduction.
- (viii) In case a tender or exchange offer made by the Issuer or any Subsidiary of the Issuer for all or any portion of the Common Shares shall expire and such tender or exchange offer shall involve the payment by the Issuer or such Subsidiary of consideration per Common Share having a Fair Market Value (as determined by an independent financial institution selected by the Company, at the expense of the Company and promptly notified in writing to the Trustee) at the last time (the “**Expiration Date**”) tenders or exchanges could have been made pursuant to such tender or exchange offer (as it shall have been amended) that exceeds the Market Value per Common Share, as of the Expiration Date, the Conversion Price shall be adjusted in accordance with the following formula:

$$\text{NCP} = \text{OCP} \times [(\text{N} \times \text{M}) / (\text{a} + [(\text{N} - \text{n}) \times \text{M}])]$$

where:

NCP and OCP have the meanings ascribed thereto in subsection (i) above.

N = the number of Common Shares outstanding (including any tendered or exchanged Common Shares) on the Expiration Date.

M = Market Value per Common Share as of the Expiration Date.

a = the Fair Market Value of the aggregate consideration payable to the holders of Common Shares based on the acceptance (up to a maximum specified in the terms of the tender or exchange offer) of all Common Shares validly tendered or exchanged and not withdrawn as of the Expiration Date (the Common Shares deemed so accepted up to any such maximum, being referred to as the “**Purchased Shares**”).

n = the number of Purchased Shares.

such reduction to become retroactively effective immediately prior to the opening of business on the day following the Expiration Date.

If the Issuer is obligated to purchase Common Shares pursuant to any such tender or exchange offer, but the Issuer is permanently prevented by applicable law from effecting any such purchase or all such purchases are rescinded, the Conversion Price shall again be adjusted to be the Conversion Price which would then be in effect if such tender or exchange offer had not been made.

- (ix) In case the Issuer issues Common Shares (other than (A) Common Shares issued upon conversion or exchange of any convertible or exchangeable securities (including the Bonds) issued by the Company; (B) Common Shares issued upon exercise of any rights or warrants granted, offered or issued by the Company; (C) Common Shares issued as stock-based employee compensation; or (D) Common Shares issued in any of the circumstances described in subsections (i) and (ii)) or the Issuer or any Subsidiary of the Issuer shall issue any securities initially convertible into or exchangeable for Common Shares at a price per Common Share less than the Market Value per Common Share determined as of the date on which the Board of Directors or shareholders’ meeting of the Issuer or such Subsidiary, if applicable, approves such issuance, the Conversion Price in effect immediately prior to the date of issue of such Common Shares or convertible or exchangeable securities shall be adjusted and become effective in accordance with the following formula:

$$NCP = OCP \times [(N + v) / (N + n)]$$

where:

NCP and OCP have the meanings ascribed thereto in subsection (i) above.

N = the number of Common Shares outstanding on the date of issuance of such Common Shares or initially convertible or exchangeable securities, immediately prior to such issuance.

n = the number of Common Shares issued or issuable upon conversion or exchange of such initially convertible or exchangeable securities.

v = the number of Common Shares which the aggregate consideration issue price of the total amount of Common Shares would purchase at Market Value; in the case of convertible or exchangeable securities, the number of Common Shares which the conversion price or exchange price of the newly issued securities multiplied by “n” would purchase at Market Value; provided that if the new Common Shares are issued by the Issuer to exchange for the total outstanding shares of an entity to be consolidated with, merged or amalgamated into the Issuer, such “aggregate consideration issue price of the total amount of Common Shares” shall mean the aggregate amount of the fair value per common share of such entity multiplied by “n” and further multiplied by the applicable share swap ratio under such consolidation, merger or

amalgamation. The fair value per common share of such entity shall be (x) in the case of a listed company, the closing price of its common share on the date on which the share swap ratio was approved by the shareholder's meeting; or (y) in the case of a private company, the fair value falling into the fair value of such entity as determined by an independent expert in its fairness opinion, times the share swap ratio.

If the conversion or exchange right of any such convertible or exchangeable securities expires prior to exercise, the Conversion Price shall be readjusted to reflect the actual securities converted or exchanged.

- (x) In case the Issuer reissues the Common Shares to change the par value of the Common Shares, then the Conversion Price shall be adjusted in accordance with the following formula:

$$\text{NCP} = \text{OCP} \times (\text{N} / \text{n})$$

where:

NCP and OCP have the meanings ascribed thereto in subsection (a) above.

N = the number of Common Shares outstanding immediately prior to such change of par value of Common Shares.

n = the number of Common Shares outstanding immediately after such change of par value of Common Shares.

Such adjustment shall become effective immediately on the record date for exchanging the Common Share with new par value for the Common Shares with original par value.

- (xi) In any case in which the Indenture shall require that an adjustment be made immediately following a record date, the Issuer may elect to defer the effectiveness of such adjustment (but in no event until a date later than the effective date of the event giving rise to such adjustment), in which case the Issuer shall, with respect to any Bond converted after such record date and before such adjustment shall have become effective, (i) defer issuing to the holder of such Bond the number of Common Shares issuable upon such conversion in excess of the number of Common Shares issuable thereupon only on the basis of the Conversion Price prior to adjustment, and (ii) not later than 20 days after such adjustment shall have become effective, issue to such holder the additional Common Shares issuable on such conversion.
- (xii) If the Issuer shall declare a dividend in, or make a free distribution or bonus issue of, Common Shares which dividend, issue or distribution is to be paid or made to shareholders as of a record date which is also:
- (A) the record date for the issue of any rights or warrants which requires an adjustment of the Conversion Price pursuant to subsections (iii) or (iv) above;
  - (B) the day immediately before the date of issue of any securities convertible into or exchangeable for Common Shares which requires an adjustment of the Conversion Price pursuant to subsection (ix) above;
  - (C) the day immediately before the date of a distribution which requires an adjustment of the Conversion Price pursuant to subsection (v) above;
  - (D) the record date for distribution of cash which requires an adjustment of the Conversion Price pursuant to subsection (vi) above;
  - (E) the record date of capital reduction which requires an adjustment of the Conversion Price pursuant to subsection (vii) above;



- (F) the record date for exchanging the Common Share with new par value for the Common Shares with original par value which requires an adjustment of the Conversion Price pursuant to subsection (x) above;
- (G) the Expiration Date with respect to any tender or exchange offer which requires an adjustment to the Conversion Price pursuant to subsection (viii) above; or
- (H) the relevant date for an analogous event or circumstance which requires an adjustment to the Conversion Price;

then (except where such dividend, bonus issue or free distribution gives rise to a retroactive adjustment of the Conversion Price under subsections (i) or (ii) above) no adjustment of the Conversion Price in respect of such dividend, bonus issue or free distribution shall be made under the relevant subsections, but in lieu thereof an adjustment shall be made (i) under subsections (iii), (iv), (ix) and (x) above, as applicable, by including in the denominator of the fraction described therein the aggregate number of Common Shares to be issued pursuant to such dividend, bonus issue or free distribution and (ii) under subsections (v), (vi), (vii) and (viii) above, as applicable, by multiplying the Conversion Price after the adjustment under such subsections by a fraction the numerator of which is the number of Common Shares outstanding on the record date and the denominator of which is the sum of such number of Common Shares outstanding and the aggregate number of Common Shares to be issued pursuant to such dividends, bonus issue or free distribution.

With the provisions in this subsection unaffected, where more than one event which gives rise to an adjustment to the Conversion Price occurs within such a short period of time that, in the opinion of the Company, a modification to the operation of the adjustment provisions is required in order to yield the intended result, such modification shall be made, with the assistance of an independent financial institution selected by the Issuer, at the expense of the Issuer and promptly notified in writing to the Trustee, as may, in the opinion of the Company, be appropriate to yield such intended result.

- (xiii) In case of a Merger of the Issuer, each Bond then outstanding shall, without the consent of any Bondholders, become convertible only into the kind and amount of securities, cash and other property receivable upon such Merger by a holder of the number of Common Shares, into which such Bonds could have been converted immediately prior to such Merger. The corporation formed by such Merger or the Person that acquired such properties and assets shall enter into a supplemental indenture with the Trustee to provide for the continuation of the Conversion Rights to continue after such Merger and such supplemental indenture shall provide for adjustments to the Conversion Price which shall be as nearly equivalent as practicable to the adjustments provided in the Indenture provided that where there has been a Change of Control pursuant to such a Merger, a Holder may exercise its Change of Control Put Right as set forth in “— Repurchase of the Bonds — Repurchase of Bonds in the Event of Change of Control”.

If any event or circumstance analogous to the events and circumstances described in subsections (i) through (x) occur, the Conversion Price shall be adjusted as set forth in the analogous subsection in the Indenture.

***Provisions Applicable to All Conversions and Adjustments of Conversion Price***

No adjustment of the Conversion Price will be required to be made until cumulative adjustments, required to be made in the circumstances set forth above, amount to 1.0% or more of the Conversion Price as last adjusted. However, any adjustment, required to be made in the circumstances set forth above, which is not made because of failure to meet the 1.0% threshold, will be carried forward. Except as otherwise described below, the Conversion Price may at any time be reduced by the Issuer.

The Issuer will not take any action which would reduce the Conversion Price per Common Share below the par value of the Common Shares (currently NT\$10 per share), unless, under applicable law then in effect, the Bonds

could be converted at such reduced Conversion Price into legally issued, fully-paid and non-assessable Common Shares.

All calculations relating to conversion, including adjustments of the Conversion Price, will be made to two decimal places with 0.005 being rounded upwards.

Whenever the Conversion Price is adjusted, the Issuer will promptly file with the Paying Agent an officer's certificate setting forth the date on which such adjustment shall become effective, the Conversion Price after such adjustment and prior to such adjustment and setting forth a brief statement of the facts requiring such adjustment. Promptly after receipt of such certificate, the Paying Agent will deliver such certificate of such adjustment of the Conversion Price setting forth the adjusted Conversion Price, the Conversion Price prior to such adjustment, a brief statement of the facts requiring such adjustment and the date on which such adjustment became effective to each Holder of a Bond.

### **Events of Default; Notice and Waiver**

The Indenture provides that, if an Event of Default as defined therein shall have occurred and be continuing, either the Trustee or the Holders of not less than 25% in aggregate principal amount of the Bonds then outstanding may, by written notice to the Issuer (and to the Trustee if such notice is given by the Holders), declare the principal of the Bonds to be immediately due and payable at the Settlement Equivalent thereof. In the case of certain events of bankruptcy or insolvency, the principal amount shall automatically become and be immediately due and payable. Under certain circumstances, the Holders of a majority in aggregate principal amount of the outstanding Bonds may rescind any such acceleration with respect to the Bonds and its consequences.

Under the Indenture, Events of Default include:

- (i) default in payment of the principal of any Bond, as and when the same becomes due and payable, and continuance of such default for three Business Days;
- (ii) default in the payment of Additional Amounts upon any Bond as and when the same becomes due and payable, and continuance of such default for five Business Days;
- (iii) failure by the Issuer to deliver the Common Shares as and when such Common Shares are required to be delivered following conversion of a Bond, and continuance of such default for five Trading Days;
- (iv) failure on the part of the Issuer duly to observe or perform any of the covenants or agreements provided in the Bonds or the Indenture (other than those referred to in clauses (i), (ii) or (iii) above) which failure cannot be remedied or, if such failure can be remedied, is not remedied within 30 days after the date on which written notice thereof requiring the Issuer to remedy the same shall have been given to the Issuer by the Trustee or the Holders of at least 25% in aggregate principal amount of the Bonds then outstanding;
- (v) there shall have been entered against the Issuer or any of its Principal Subsidiaries a final judgment, decree or order by a court of competent jurisdiction for the payment of money in excess of US\$75 million with respect to the Issuer or any of its Principal Subsidiaries (or its equivalent in any other currency or currencies) and 60 days shall have passed since the entry of the order without it being bonded, satisfied, discharged or stayed;
- (vi) (A) the Issuer or any of its Principal Subsidiaries shall fail to make any payment with respect to present or future Debt (other than the Bonds) in an aggregate principal amount in excess of US\$75 million with respect to the Issuer or any of its Principal Subsidiaries (or its equivalent in any other currency or currencies) when and as the same shall become due and payable, if such failure shall continue for more than the period of grace, if any, originally applicable thereto or (B) the Issuer or any of its Principal Subsidiaries shall fail to perform or observe any covenant or agreement to be performed or observed by

the Issuer or any of its Principal Subsidiaries contained in any agreement or instrument evidencing Debt (other than the Bonds) in an aggregate principal amount in excess of US\$75 million with respect to the Issuer or any of its Principal Subsidiaries (or its equivalent in any other currency or currencies) and such failure results in the acceleration of the maturity of any amount owing thereunder;

- (vii) a decree or order by a court having jurisdiction shall have been entered under any applicable bankruptcy, insolvency, reorganization or other similar law (A) adjudging the Issuer or any of its Principal Subsidiaries as bankrupt or insolvent, or approving as properly filed a petition seeking reorganization of the Issuer or any of its Principal Subsidiaries or (B) appointing a receiver or liquidator or trustee or assignee in bankruptcy or insolvency of the Issuer or any of its Principal Subsidiaries or of its property or (C) ordering the winding up or liquidation of the affairs of the Issuer or any of its Principal Subsidiaries and in any such case such decree or order shall have continued undischarged and unstayed for a period of 60 days; or
- (viii) the Issuer or any of its Principal Subsidiaries shall voluntarily commence proceedings to be adjudicated a bankrupt or insolvent, or shall consent to the filing of a bankruptcy or insolvency proceeding against it, or shall file a petition or answer or consent seeking reorganization under any applicable bankruptcy, insolvency, reorganization or other similar law or shall consent to the filing of any such petition, or shall consent to the appointment of a receiver or liquidator or trustee or assignee in bankruptcy or insolvency of it or its property, or shall make an assignment for the benefit of creditors.

The Trustee shall, within 30 days mail to all Holders of the Bonds notice of all Defaults of which the Trustee shall have received written notice, unless such Defaults shall have been cured or waived and the Trustee shall have been notified so in writing before the giving of such notice.

The Holders of a majority in aggregate principal amount of the outstanding Bonds may direct the time, method and place of conducting any proceeding for any remedy available to the Trustee or exercising any trust or power conferred on the Trustee; provided that such direction shall not be in conflict with any law or the Indenture and subject to certain other limitations. The Trustee may refuse to perform any duty, exercise any right or power, extend or risk its own funds or otherwise incur any financial liability, unless it receives prefunding and/or security and/or indemnity satisfactory to it from Holders against any loss, liability or expense. No Holder of a Bond will have the right to pursue any remedy with respect to the Indenture or the Bonds, unless:

- (i) such Holder shall have previously given the Trustee written notice of a continuing Event of Default;
- (ii) the Holders of at least 25% in aggregate principal amount of the outstanding Bonds shall have made a written request to the Trustee to pursue such remedy;
- (iii) such Holder or Holders shall have offered to the Trustee pre-funding and/or security and/or indemnity to the satisfaction of the Trustee against any loss, liability or expense satisfactory to it;
- (iv) the Trustee shall have failed to comply with the request within 60 days after receipt of such notice, request and offer of security, pre-funding and/or indemnity; and
- (v) the Holders of a majority in aggregate principal amount of the outstanding Bonds shall not have given the Trustee a direction inconsistent with such request within 60 days after receipt of such request.

The right of any Holder (i) to receive payment of the principal of the Bonds, Additional Amounts, the Holder's Put Price upon exercise of the Holder's Put Right, the Delisting Put Price upon exercise of the Delisting Put Right or the Change of Control Put Price upon exercise of the Change of Control Put Right, or to receive Common Shares on or after any Redemption Date, Purchase Date or Conversion Date, as the case may be, (ii) to convert its Bonds or (iii) to bring suit for the enforcement of any such right, shall not be materially impaired or materially adversely affected without such Holder's consent.

The Holders of a majority in aggregate principal amount of Bonds at the time outstanding may waive any existing Default and its consequences, except (i) any default in any payment on the Bonds, (ii) any default with respect to the Conversion Rights of Holders of the Bonds or (iii) any default with respect to certain covenants or provisions in the Indenture which may not be modified without the consent of the Holder of each Bond as described in “— Meeting of Bondholders; Modification and Waiver” below. When a Default is waived, it is deemed cured and shall cease to exist, but no such waiver shall extend to any subsequent or other Default or impair any consequent right.

The Issuer will be required to furnish to the Trustee annually, and at any time at the request of the Trustee, a statement concerning the performance and observance of its obligations under the Bonds or the Indenture. In addition, the Issuer is required to file promptly with the Trustee written notice of the occurrence of any Default or Event of Default.

### **Prescription**

Claims in respect of payment of principal of or other amounts on the Bonds will be prescribed unless made within a period of six years from the relevant due date of payment in respect thereof.

Under ROC laws, claims in respect of the payment of (a) principal and premium and (b) default interest would become unenforceable after 15 years and 5 years, respectively from the relevant due date of payment in respect thereof.

### **Meeting of Bondholders; Modification and Waiver**

The Indenture contains provisions for convening meetings of the Holders to consider any matter affecting their interests, including the approval of certain amendments or modifications of the Bonds or the provisions of the Indenture upon either the written consent of the Holders of a majority in aggregate principal amount of the outstanding Bonds or the approval at a meeting of the Holders duly called by persons entitled to vote a majority in principal amount of the outstanding Bonds. The quorum at any such meeting shall be two or more persons entitled to vote a majority in principal amount of the outstanding Bonds.

Modifications and amendments of the Indenture or the Bonds may be made by the Issuer and the Trustee with the written consent of the Holders of not less than a majority in aggregate principal amount of the outstanding Bonds; provided that no such modification or amendment may, without the consent of each Holder of the Bonds affected thereby:

- (i) change the Maturity Date of the principal of any Bond;
- (ii) change the Holder’s Put Date;
- (iii) reduce the principal of or other amounts on any Bond or Settlement Equivalent payable in respect of the Bonds, or change the method of calculation of the Settlement Equivalent;
- (iv) increase the then current Conversion Price (except as required by the anti-dilution provisions of the Indenture);
- (v) change the place or currency of payment of principal of or other amounts on any Bond or the method of calculating any such payment;
- (vi) impair the right to institute suit for the enforcement of any payment on or after the Maturity Date (or, in the case of a redemption, on or after the Redemption Date) of any Bond;
- (vii) alter the obligations of the Issuer under “— Certain Covenants — Negative Pledge”, “— Certain Covenants — Consolidation, Amalgamation or Merger” or “— Additional Amounts” above;

- (viii) materially adversely affect the Conversion Right, the Holder's Put Right, the Delisting Put Right or the Change of Control Put Right;
- (ix) modify the obligations of the Issuer to maintain an office or agency in Hong Kong;
- (x) reduce the above-stated percentage of outstanding Bonds the consent of whose Holders is necessary to modify or amend the Indenture;
- (xi) reduce the percentage or aggregate principal amount of outstanding Bonds the consent of whose Holders is necessary for waiver of compliance with certain provisions of the Indenture or for waiver of certain Events of Default;
- (xii) modify any of the percentage voting and quorum provisions described under "—Meeting of Bondholders; Modification and Waiver"; or
- (xiii) release the Issuer from any obligation under the Indenture other than in accordance with the provisions of the Indenture, or amend or modify any provision relating to such release in a manner that materially adversely affects the rights of the Holders.

Neither the Issuer nor any of its Subsidiaries will, directly or indirectly, pay or cause to be paid any consideration, whether by way of interest, fee or otherwise to any Holder of any Bonds for or as an inducement to any consent, waiver or amendment of any of the terms or provisions of the Indenture or the Bonds, unless such consideration is offered to be paid or agreed to be paid to all Holders of the Bonds that consent, waive or agree to amend in the time frame set forth in the solicitation documents relating to such consent, waiver or amendment.

Without the consent of any Holder of the Bonds, the Issuer together with the Trustee may amend the Indenture to:

- (i) cure any ambiguity, defect or inconsistency in the Indenture or the Bonds;
- (ii) provide for the assumption of the Issuer's obligations under the Bonds and the Indenture by the surviving Person in a Merger effected in accordance with the provisions of the Indenture described under "—Certain Covenants — Consolidation, Amalgamation or Merger" above;
- (iii) make any other change that does not materially adversely affect the rights of any Holder of Bonds;
- (iv) make any change necessary to comply with applicable ROC and State of New York laws and regulations; or
- (v) add to the covenants or obligations of the Issuer under the Indenture or decrease the Conversion Price at the discretion of the Issuer or surrender any right, power or option conferred by the Indenture on the Issuer.

## **Notices**

Whenever the Indenture provides for notice to be given to Holders, such notice will be validly given (except as otherwise expressly provided) if in writing and mailed, first-class postage prepaid, to each Holder entitled thereto, at such Holder's address as it appears on the Bond register. Any such notice shall be deemed to have been given on the seventh day after being so mailed. Notwithstanding the foregoing, so long as the Bonds are represented by the Global Bond and the Global Bond is held on behalf of Euroclear and Clearstream, notice to Holders may be given by delivery of the relevant notice to Euroclear and Clearstream or their successor clearing systems for communication by them to entitled accountholders in substitution for notification as required by the foregoing sentence.

### **Concerning the Trustee**

The Indenture provides that, prior to the occurrence of an Event of Default, the Trustee will not be liable except for the performance of such duties as are specifically set forth in such Indenture. If an Event of Default has occurred and is continuing, the Trustee will be obligated to use the same degree of care and skill as a prudent person would exercise under the circumstances in the conduct of such person's own affairs.

### **Disclosure Obligations**

The Indenture provides that the Issuer may have certain disclosure obligations and reporting obligations under ROC law:

- (i) the person to be registered as a shareholder of the Company is a **“related party”** of the Company under Regulations Governing the Preparation of Financial Report by Securities Issuers of the ROC and such person beneficially owns Common Shares converted from the Bonds; or
- (ii) the person to be registered as a shareholder owns Common Shares issued upon conversion of the Bonds and the Common Shares so issued on conversion exceed 10% of the total number of Common Shares expected to be issued upon conversion of the Bonds based on the conversion price at the time of issue of the Bonds.

Due to these obligations, if so instructed by the Issuer, the Paying Agent may ask the converting Holders to disclose the name of the person to be registered as the shareholder and to provide proof of identity and genuineness of any signature and other documents before it will convert the Bonds. The conversion of Bonds may be delayed until the Paying Agent receives the requested information and satisfactory evidence of the compliance with all laws and regulations by the Holders. The information the Holder is required to provide may include the name and nationality of the person to be registered as a shareholder of the Company and the total number of Common Shares such person is converting or has converted in the past.

### **Governing Law and Jurisdiction**

The Indenture and the Bonds are governed by, and shall be construed in accordance with, the laws of the State of New York. In relation to any legal action or proceedings arising out of or in connection with the Indenture and the Bonds, the Company has in the Indenture irrevocably submitted to the non-exclusive jurisdiction of the New York State and United States Federal courts sitting in the Borough of Manhattan, The City of New York. The Company has appointed Law Debenture Corporate Service Inc., now at 420 Lexington Avenue, Suite 901, New York, NY 10170., U.S.A., as its agent for service of process.

Bondholders should note that exercise of a Conversion Right is subject not only to the provisions of the Indenture but also to the applicable ROC law.

## TRANSFER RESTRICTIONS OF THE BONDS

### Transfer Restrictions

Because of the following restrictions, purchasers are advised to consult legal counsel prior to making any offer, resale, pledge or other transfer of the Bonds or the Common Shares issuable upon conversion of the Bonds.

The Bonds may not be offered or sold directly or indirectly in the ROC. The Bonds and the Common Shares issuable upon conversion of the Bonds have not been registered under the Securities Act and the Bonds may not be offered or sold within the United States or to, or for the account or benefit of, U.S. persons except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act. Therefore, the Bonds are being offered and sold outside the United States in accordance with Regulation S under the Securities Act.

Except in certain limited circumstances, interests in the Bonds may only be held through interests in the Global Bond. Such interests in the Global Bond will be shown on, and transfers thereof will be effected only through, records maintained by Euroclear and Clearstream and their respective direct and indirect participants.

Each purchaser of the Bonds and each subsequent purchaser of the Bonds in resales prior to the expiration of the distribution compliance period, by accepting delivery of this Offering Circular and the Bonds, will be deemed to have acknowledged and represented to and agreed as follows (terms used herein that are defined in Regulation S are used as defined therein):

1. The Bonds and the Common Shares issuable upon conversion of the Bonds have not been and will not be registered under the Securities Act or with any securities regulatory authority of any state of the United States and are subject to significant restrictions on transfer.
2. It is, or at the time the Bonds are purchased will be, the beneficial owner of such Bonds and (a) it is not a U.S. person and it is located outside the United States (within the meaning of Regulation S) and (b) it is not an affiliate of the Company or a person acting on behalf of such an affiliate.
3. It agrees (or if it is a broker-dealer, its customer has confirmed to it that such customer agrees) that it (or such customer) will not offer, sell, pledge or otherwise transfer any Bonds or the Common Shares prior to the expiration of the distribution compliance period, except as permitted by the applicable legend set forth in paragraph (4) below.
4. The Bonds will bear legends to the following effect, unless the Company determines otherwise in compliance with applicable law, and that it will observe the restrictions contained therein:

**THE BONDS ("BONDS") EVIDENCED HEREBY AND THE COMMON SHARES OF HON HAI PRECISION INDUSTRY CO., LTD. ("HON HAI") ISSUABLE UPON CONVERSION OF THE BONDS HAVE NOT BEEN AND ARE NOT EXPECTED TO BE REGISTERED UNDER THE UNITED STATES SECURITIES ACT OF 1933, AS AMENDED (THE "SECURITIES ACT"), AND MAY NOT BE OFFERED OR SOLD WITHIN THE UNITED STATES OR TO, OR FOR THE ACCOUNT OR BENEFIT OF, U.S. PERSONS (I) AS PART OF THEIR DISTRIBUTION AT ANY TIME OR (II) OTHERWISE UNTIL 40 DAYS AFTER THE LATER OF THE COMMENCEMENT OF THE OFFERING AND THE CLOSING DATE OF THE OFFERING, EXCEPT PURSUANT TO REGULATION S, OR IN A TRANSACTION NOT SUBJECT TO, THE REGISTRATION REQUIREMENTS OF THE SECURITIES ACT AND ALL APPLICABLE SECURITIES LAWS. EACH HOLDER AND BENEFICIAL OWNER, BY ITS ACCEPTANCE OF THE BONDS EVIDENCED HEREBY, REPRESENTS THAT IT UNDERSTANDS AND AGREES TO THE FOREGOING RESTRICTIONS.**

5. It understands that the Bonds will be represented initially by a Global Bond.

6. We, the Trustee, the Transfer Agent, the Initial Purchasers and their affiliates, and others will rely upon the truth and accuracy of the foregoing acknowledgements, representations and agreements.
7. Each purchaser of Bonds that may wish to resell any Bonds pursuant to Regulations S is advised that approval in-principle has been received from the SGX-ST for the listing of and quotation for the Bonds on the Official List of the SGX-ST. The SGX-ST is a “**designated offshore securities market**” (within the meaning of Regulation S) and accordingly, a resale transaction could be effected in, on or through the facilities of such exchange in reliance upon the safe harbor provided by Rule 904 of Regulation S, subject to compliance with the conditions of Rule 904.



## DESCRIPTION OF COMMON SHARES

Set forth below is a summary of information relating to the Company's share capital including brief summaries of the relevant provisions of the Company's Articles of Incorporation, the ROC Securities and Exchange Act and the ROC Company Act.

### General

As of June 30, 2024, the Company's authorized share capital was NT\$180,000,000,000, and the Company's paid-in share capital was NT\$138,629,906,090, divided into 13,862,990,609 shares. The paid-in share capital is issued and outstanding and is held by the public shareholders and other investors in the ROC and elsewhere in the world. Any change in the authorized share capital of a public company limited by shares, such as the Company, requires an amendment to the Company's Articles of Incorporation (which requires approval at a shareholders' meeting) and the approval of the FSC and the Ministry of Economic Affairs, R.O.C. ("MOEA").

Authorized but unissued shares may also be issued at such times and, subject to the provisions of the applicable laws and the approval of, or registration with, the MOEA and the FSC.

### Dividends and Distributions

Dividend payments and distributions are generally governed by the ROC Company Act as well as the Company's Articles of Incorporation.

Except in limited circumstances, the Company is not permitted to distribute dividends or make other distributions to shareholders for any year in which it does not have current or retained earnings (excluding reserves). The ROC Company Act requires that 10% of the Company's net income, less prior year's losses and outstanding tax, if any, be set aside as legal reserve until the accumulated legal reserve equals the Company's paid-in capital. In addition, the Company may set aside a special reserve in accordance with applicable laws and regulations.

In addition to permitting dividends to be paid out of net income, if the Company does not have losses, the ROC Company Act permits the Company to make distributions in cash or in the form of additional Common Shares to its shareholders from the legal reserve and capital surplus of premium from issuing shares and earnings from gifts received. However, the portion payable out of the Company's legal reserve is limited to the extent the accumulated legal reserve exceeds 25% of the Company's paid-in capital.

The Company's Articles of Incorporation provide that the Company's net profit after tax shall be distributed in the following manner:

- (i) making up accumulated losses;
- (ii) setting aside a 10% legal reserve, unless the accumulated legal reserve equals the paid-in capital; and
- (iii) setting aside or reverse the special reserve in accordance with ROC laws and regulations.

The remaining earnings along with the undistributed earnings at the beginning of the period are considered as accumulated distributable earnings. In accordance with dividend policy, the proposal of earnings appropriation is prepared by the Board of Directors and resolved by the shareholders. However, to the extent that the dividend is to be distributed in the form of cash, such dividend may be so distributed after being approved by the affirmative vote of the directors at a Board of Director's meeting attended by two-thirds or more of the total number of the directors without the resolution by the shareholders.

The Company is at the growing stage. The Company's dividend policy should consider the Company's current and future investment environment, capital needs, local and foreign competition situation and capital budget, along with shareholders' interest and the Company's long-term financial plans. The shareholders' dividends are

appropriated based on accumulated distributable earnings, which should not be lower than 15% of the distributable earnings for the period and the cash dividends should not be less than 10% of the shareholders' dividends distributed in that year.

Upon the final settlement of accounts, if there is any surplus profit (meaning the net profit before tax before deduction of employees' remuneration), the Company shall set aside 5% to 7% of the surplus profit (or a specific amount) as employees' remuneration which may be in the form of cash or shares, provided that, if the company has accumulated losses, it shall reserve an amount thereof for making up the losses. Employees (including those of subsidiaries of the Company) entitled to such remuneration shall meet certain requirements, where such requirements shall be determined by the Board of Directors and acknowledged by the shareholders.

### **Preemptive Rights**

According to the ROC Company Act, when a company issues new common shares for cash, 10% to 15% of the issue must be offered to its employees. In addition, the ROC Securities and Exchange Act and the relevant securities regulations require that, if a public company listed on the TWSE or whose shares are traded on the Taipei Exchange (the "TPEX", formerly known as GreTai Securities Market) intends to offer new shares for cash, at least 10% of the issue must be offered to the public, except under certain circumstances or when exempted by the FSC. This percentage can be increased by a resolution passed at a shareholders' meeting, thereby reducing the number of new shares subject to the preemptive rights of existing shareholder. Unless the percentage of shares to be offered to the public is increased by the shareholders, existing shareholders who are listed on the shareholders' register as of the record date have a preemptive right to acquire the remaining 75% to 80% of the issue. The shares not subscribed for by the employees and shareholders at the expiration of the period for the exercise of their rights may be sold to the public or specified persons at the direction of the Company's Board of Directors. The preemptive rights provisions will not apply to offering of new shares through a private placement approved at a shareholders' meeting. These preemptive rights do not apply to this Offering.

### **Meetings of Shareholders**

Meetings of the Company's shareholders may be ordinary or extraordinary. Ordinary meetings of the Company's shareholders will generally be held within six months following the end of each fiscal year.

In contrast, extraordinary shareholders' meetings may be convened by resolution of the Board of Directors or, under certain circumstances, by the shareholders or the Audit Committee.

Notice in writing of meetings of shareholders of a public company such as the Company, stating the place, time, date and agenda must be dispatched to each shareholder at least 30 days, in the case of ordinary meetings, and 15 days, in the case of extraordinary meetings, before the date set for each meeting.

### **Voting Rights**

The Company's Articles of Incorporation provide that holders of Common Shares have one vote for each share. Except as otherwise provided by applicable laws, a resolution can be adopted by holders of a majority of the Common Shares represented at a shareholders' meeting at which the holders of a majority of all issued and outstanding Common Shares are present. The election of directors (including independent directors) is by means of cumulative voting. Ballots for the election of directors are cast separately from those for the election of independent directors. The Company's Articles of Incorporation provide that the directors (including independent directors) shall be nominated by adopting the candidate nomination system specified in the ROC Company Act. In an election of directors, the holders of Common Shares shall elect directors from the list of nominated candidates.

In order for the Company to approve certain major corporate actions, including any amendment to the Company's Articles of Incorporation, entering into, modification or termination of any contracts regarding

leasing of all business, outsourcing of operations or joint operations, the dissolution or amalgamation or spin-off of the Company, the transfer of the whole or substantial part of the Company's business or the Company's property, the taking over of a whole of the business or property of any other entity which would have a significant impact on the Company's operations, or the distribution of any stock dividend, a meeting of the shareholders must be convened with a quorum of holders of at least two-thirds of all issued and outstanding Common Shares at which the holders of at least a majority of the shares represented at the meeting vote in favor of the resolution.

Alternatively, in the case of a public company, such as the Company, such a resolution may be adopted by the shareholders' meeting convened with a quorum of holders of at least a majority of all issued and outstanding Common Shares at which the holder of at least two-thirds of the shares represented at the meeting vote in favor of the resolution.

A shareholder may be represented at an ordinary or extraordinary meeting by proxy if a valid proxy form is delivered to the Company five days before such meeting.

### **Register of Shareholders Record Dates and Publication of Information**

The Company's share registrar, Grand Fortune Securities Co., Ltd., maintains the register of the Company's shareholders at its offices located at 6/F, No. 6, Section 1, Chung Shiao West Road, Taipei, Taiwan, and enters transfers of shares in such register upon presentation of, among other documents, certificates representing the shares transferred.

The Company's shall, by giving advance public notice, set a record date and close the register of shareholders for a specified period (60 days, 30 days and 5 days immediately before each ordinary meeting of the shareholders, extraordinary meeting of shareholders and relevant record date, respectively) in order for it to determine the shareholders and pledgees that are entitled to rights pertaining to the shares.

### **Annual Financial Statements**

At least ten days before an annual shareholders' meeting, the Company's annual financial statements will be made available at the Company's principal office in Taipei, Taiwan and at the Company's share registrar for inspection by the shareholders. According to the regulations of the FSC, the Company is required to publish its annual and quarterly financial statements on a consolidated basis.

### **Transfer of Shares**

The transfer of shares in registered form is effected by endorsement and delivery of the related share certificates; however, in order to assert shareholder's rights against the Company, the transferee must have their name and address registered on the Company's register of shareholders. Shareholders are required to file their respective specimen seals, also known as chops, with the Company.

### **Repurchase of Shares by the Company**

With minor exceptions, the Company cannot acquire its own shares under the ROC Company Act.

Under the ROC Securities and Exchange Act, the Company may, by resolution adopted by a majority of its Board of Directors at a meeting where two-thirds or more of the directors are present, repurchase its shares on the TWSE or by a tender offer in accordance with the procedures prescribed by the FSC for the following purposes:

- for delivery upon conversion of bonds with warrants, preferred shares with warrants, convertible bonds and convertible preferred shares or certificates of warrants issued by the Company into capital stock;
- to transfer to the Company's employees, or

- if necessary, to maintain the Company's credit and shareholders' equity, provided that the shares so repurchased shall be canceled thereafter.

The total shares repurchased by the Company may not exceed 10% of its total issued and outstanding shares. In addition, the total cost of the purchased shares may not exceed the aggregate amount of the Company's retained earnings, any premium from share issuance and the realized portion of its capital reserve. Shares repurchased in the first two instances mentioned above are to be transferred to the intended transferees within five years from the repurchase failing which they will be canceled and the Company is required to complete an amended registration for the cancellation. In the third instance mentioned above, the shares repurchased by the Company must be canceled, and the Company shall complete an amended registration for such cancellation within six months after the repurchase. The shares repurchased by the Company may not be pledged or hypothecated. In addition, the Company may not exercise any of the shareholder's rights attached to these shares. The Company's affiliates, as defined in Article 369-1 of the ROC Company Act, directors, managers and their respective spouses and minor children and nominees, are prohibited from selling the Company's shares until the Company's repurchase period has lapsed.

### **Liquidation Rights**

In the event of the Company's liquidation, the Company's remaining assets after payment of all debts, liquidation expenses and taxes will be distributed *pro rata* to the holders of Common Shares in accordance with the relevant provisions of applicable laws and the Company's Articles of Incorporation.

### **Substantial Shareholders and Transfer Restrictions**

The Company's directors, managers and shareholders (together with their spouses, minor children or nominees) holding more than 10% of the Company's shares are required to report to the Company, on a monthly basis, any changes in their shareholding in the Company. The number of shares that they may sell or transfer on the TWSE on any given day is limited by ROC laws. In addition, they may only sell or transfer such shares on the TWSE at least three days after they have filed a notification with the FSC in connection with such sale or transfer, provided that such notification is not required if the number of shares to be sold or transferred does not exceed 10,000. A person who individually or together with other persons (as defined under the FSC regulations) acquires more than 5% of the Company's shares shall report to the FSC, within 10 days from the acquisition date, the acquisition purpose, funding sources and other information required by the FSC.

## ROC TAXATION

The following is a summary addresses the principal ROC tax consequences of the ownership and disposition of the Bonds or Common Shares to a Non-ROC Resident Individual or Non-ROC Resident Entity (each a “**Non-ROC Holder**”). As used in the preceding sentence, a “Non-ROC Resident Individual” is a foreign national individual who owns Bonds or Common Shares and does not reside in the ROC for 183 days or more during any calendar year, and a “Non-ROC Resident Entity” is a corporation or a non-corporate body that owns Bonds or Common Shares and is organized under the laws of a jurisdiction other than the ROC and has no fixed place of business or business agent in the ROC.

You should consult your tax advisors concerning the ROC tax consequences of owning Bonds or Common Shares and the laws of any relevant taxing jurisdiction to which you are subject.

### **Bonds**

#### ***Possible Interest Payments***

Payments of interest or premium (if any ever becomes payable on the Bonds) to a Non-ROC Holder constitute interest income derived from the ROC and, therefore, are subject to ROC withholding tax at a rate of 15% at the time of payment unless a lower withholding rate is provided under a tax treaty between the ROC and the jurisdiction where the Non-ROC Holder is a resident. The Company has agreed to pay Additional Amounts in respect of such withholding tax on the payments of interest or premium. See “Description of the Bonds — Additional Amounts”.

#### ***Sale***

The sale of convertible bonds which were issued and offered by ROC companies outside of the ROC is not subject to ROC securities transaction tax according to a tax directive issued by the ROC Ministry of Finance dated March 23, 2010. Accordingly, the sale of the Bonds will not be subject to the securities transaction tax.

Gains from the sale of property in the ROC are generally subject to ROC income tax. However, under current ROC law, capital gains in transactions of corporate bonds issued by ROC companies are exempt from income tax. This exemption applies to capital gains derived from the sale of the Bonds.

#### ***Conversion into Common Shares***

The conversion of the Bonds into Common Shares is not subject to ROC tax. However, securities transaction tax, gift tax and/or income tax may be imposed in relation to the converting holder’s designation of other person to be the holder of Common Shares upon conversion of the Bonds.

### **Common Shares**

#### ***Dividends on the Common Shares***

Dividends (whether in cash or Common Shares) distributed by the Company out of retained earnings and paid out to Non-ROC Holders of Common Shares are normally subject to ROC income tax collected by way of withholding at the time of distribution. The current rate of withholding for Non-ROC Holders of Common Shares is 21% of the amount of the distribution, unless a lower withholding rate is provided under a tax treaty between the ROC and the jurisdiction where the Non-ROC Holder is a resident.

Distributions of stock dividends declared by the Company out of capital reserves are not subject to withholding tax, except under limited circumstances.

In accordance with the ROC Income Tax Act, a 5% retained earnings tax will be imposed on a company for its after-tax earnings generated after January 1, 1998 which are not distributed in the following year. The retained earnings tax so paid will further reduce the retained earnings available for future distribution.

### ***Preemptive Rights***

Distributions of statutory subscription rights for the Common Shares in compliance with the ROC Company Act are not subject to ROC tax. Proceeds derived from sales of statutory subscription rights evidenced by securities are subject to securities transactions tax, currently at the rate of 0.3% of the gross amount received. Non-ROC Holders are exempt from income tax on any capital gains from such sales. However, proceeds derived from sales of statutory subscription rights which are not evidenced by securities are subject to income tax at the rate of 20% of the gains realized. Subject to compliance with ROC law, the Company has the sole discretion to determine whether statutory subscription rights shall be evidenced by the issuances of securities.

### ***Sale***

Under current ROC law, Non-ROC Holders are exempt from income tax on any capital gains generated from the sale of Common Shares.

The ROC Government imposes a securities transaction tax that will apply to sales of the Common Shares. The transaction tax, which is payable by the seller, is levied on sales of Common Shares at the rate of 0.3% of the gross amount received.

### ***Estate Tax and Gift Tax***

ROC estate tax is payable on any property within the ROC of a deceased Non-ROC Resident Individual, and ROC gift tax is payable on any property within the ROC donated by a Non-ROC Resident Individual. Estate tax and gift tax are currently imposed at progressive rates of 10%, 15% and 20%. Under ROC estate and gift tax laws, the Bonds and Common Shares are deemed located in the ROC without regard to the location of the owner.

### ***Tax Treaty***

At present, the ROC has double tax treaties with Indonesia, Singapore, New Zealand, Australia, South Africa, Gambia, Senegal, Sweden, Eswatini, Malaysia, North Macedonia, the Netherlands, Belgium, Denmark, the UK, Vietnam, Israel, Paraguay, Hungary, France, India, Slovakia, Switzerland, Germany, Thailand, Kiribati, Luxembourg, Austria, Italy, Japan, Canada, Poland, Czech Republic, Saudi Arabia and Korea. These tax treaties may provide a reduced withholding tax rate on interests and dividends paid with respect to bonds or shares in ROC companies.

## **LEGAL MATTERS**

Certain legal matters will be passed upon for the Company by Lee and Li, Attorneys-at-Law, Taipei, Taiwan, ROC, and for the Initial Purchasers by Linklaters. Linklaters will rely upon Lee and Li, Attorneys-at-Law with respect to certain matters of ROC law. Lee and Li, Attorneys-at-Law will rely upon Linklaters with respect to certain matters of United States law.

## INDEPENDENT AUDITORS

Our audited consolidated financial statements as of and for the years ended December 31, 2021, 2022 and 2023 as prepared and presented under Taiwan IFRS included in this Offering Circular have been audited by PricewaterhouseCoopers, Taiwan, as stated in their report appearing herein. PricewaterhouseCoopers, Taiwan is located at 27th Floor, No. 333, Section 1, Keelung Road, Xinyi District, Taipei City, Taiwan. PricewaterhouseCoopers, Taiwan is a member of the Taiwan CPA Association.

The audit report of PricewaterhouseCoopers, Taiwan dated March 15, 2023 in relation to the audited consolidated financial statements of the Company as of and for the years ended December 2021 and 2022 states that certain subsidiaries were audited by other auditors and their opinion expressed, insofar as it relates to the amounts of those subsidiaries is based solely on the reports of those other auditors.

The audit report of PricewaterhouseCoopers, Taiwan dated March 14, 2024 in relation to the audited consolidated financial statements of the Company as of and for the years ended December 31, 2022 and 2023 states that certain subsidiaries were audited by other auditors and their opinion expressed, insofar as it relates to the amounts of those subsidiaries is based solely on the reports of those other auditors.

With respect to our unaudited consolidated interim financial statements as of and for the six-month periods ended June 30, 2023 and 2024 included elsewhere in this Offering Circular, PricewaterhouseCoopers, Taiwan, our independent auditors, have reported that they have applied limited procedures in accordance with the Standard on Review Engagements 2410, “Review of Financial Information Performed by the Independent Auditor of the Entity” of the Republic of China (“**TWSRE 2410**”) for a review of such financial statements prepared in accordance with “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and IAS 34 “Interim Financial Reporting” that came into effect as endorsed by the FSC. However, their review report dated August 14, 2024, included in this Offering Circular, states that they did not audit and do not express an opinion on those unaudited consolidated interim financial statements. Accordingly, the degree of reliance on their report on such financial statements should be restricted in light of the limited nature of the review procedures applied. In addition, the review report was qualified with respect to the effect of adjustments, if any, as might have been determined to be necessary had the financial statements of certain insignificant consolidated subsidiaries and investments accounted for under the equity method, been reviewed by independent auditors.



## GENERAL INFORMATION

The Company was incorporated on February 20, 1974 and is registered with the MOEA under a uniform registration number of 04541302. The Company's registered office is located at No. 66, Chung Shan Road, Tuncheng, New Taipei City, 236, Taiwan, ROC. Article 2 of the Company's Articles of Incorporation provides that the business scope of the Company includes the development, design, manufacture and sale of connectors, cable assemblies, enclosures and base supports for PC systems and computer peripherals and related components and products.

The Company accepts responsibility for the information contained in this Offering Circular. To the best of the knowledge and belief of the Company (whom has taken all reasonable care to ensure that such is the case), the information contained in this Offering Circular is in accordance with the facts and does not omit anything likely to affect the import of such information.

The Offering and the issue of the Bonds were authorized and approved by the Board of Directors of the Company on May 14, 2024 and by the FSC on September 18, 2024.

Except as disclosed herein, there has been neither significant change in the financial or trading position since December 31, 2023 nor any material adverse change in the financial position or prospects since December 31, 2023 of the Company and its subsidiaries, the date of the latest financial statements contained herein.

The Indenture and the Purchase Agreement are governed by the laws of the State of New York.

The Bonds have been accepted for clearance through the facilities of Euroclear and Clearstream. Certain information about the Bonds is set forth below:

	<b>ISIN number</b>	<b>Common Code number</b>
Bonds .....	XS2886113278	288611327

Approval in-principle has been received from the SGX-ST for the listing of and quotation for the Bonds on the Official List of the SGX-ST. The SGX-ST assumes no responsibility for the correctness of any of the statements made, opinions expressed or reports contained in this Offering Circular. Approval in-principle for the listing of and quotation of the Bonds on the SGX-ST is not to be taken as an indication of the merits of the Offering, Hon Hai, its subsidiaries, its associated companies or the Bonds. The Bonds will be traded on the SGX-ST in a minimum board lot size of S\$200,000 (or its equivalent in other currencies) for so long as the Bonds are listed on the SGX-ST and the rules of the SGX-ST so require.

For so long as the Bonds are listed on the SGX-ST and the rules of the SGX-ST so require, the Company shall appoint and maintain a paying agent in Singapore, where the Bonds may be presented or surrendered for payment or redemption, in the event that the Global Bond is exchanged for certificates in definitive form. In addition, in the event that the Global Bond is exchanged for certificates in definitive form, an announcement of such exchange will be made by the Company through the SGX-ST and such announcement will include all material information with respect to the delivery of the certificates in definitive form, including details of the paying agent in Singapore.

Except as disclosed in this Offering Circular, neither the Company nor any members of the Company is, or has been involved in any legal or arbitration proceedings (including any such proceedings which are pending or threatened of which the Company is aware) which may have, or have had during the preceding 12 months a significant effect on the financial position of the Company. See "Business — Litigation".

## PLAN OF DISTRIBUTION

The Company and the Initial Purchasers named below have entered into a purchase agreement dated October 17, 2024 with respect to the Bonds (the “**Purchase Agreement**”). Subject to certain conditions set forth in the Purchase Agreement, the Initial Purchasers have agreed to purchase the number of Bonds indicated in the following table.

### Initial Purchasers

Initial Purchasers	Aggregate Principal Amount of the Bonds
Citigroup Global Markets Limited .....	US\$175,000,000
Goldman Sachs (Asia) L.L.C.....	US\$175,000,000
The Hongkong and Shanghai Banking Corporation Limited .....	US\$175,000,000
UBS AG Hong Kong Branch .....	US\$175,000,000
<b>Total</b> .....	<b>US\$700,000,000</b>

The Purchase Agreement provides that the obligations of the Initial Purchasers are subject to certain conditions precedent, and entitles the Initial Purchasers to terminate it in certain circumstances prior to payment being made to the Company.

The purchase price at which the Company agrees to sell to the Initial Purchasers, and the Initial Purchasers agree to purchase from the Company, the Bonds, will be the aggregate principal amount of the Bonds to be issued. The Initial Purchasers propose to offer the Bonds at the Offering Price. After the Bonds are released for sale, the Initial Purchasers may change the Offering Price and the other selling terms.

The Initial Purchasers or its affiliates may purchase the Bonds for their own account and enter into transactions, including (i) credit derivatives including asset swaps, repackaging and credit default swaps relating to the Bonds and/or our securities or (ii) equity derivatives and stock loan transactions relating to the Common Shares at the same time as the offer and sale of the Bonds or in secondary market transactions. Such transactions would be carried out as bilateral trades with selected counterparties and separately from any existing sale or resale of the Bonds to which this Offering Circular relates (notwithstanding that such selected counterparties may also be purchasers of the Bonds). Certain of the Initial Purchasers or its affiliates may purchase Bonds and be allocated Bonds for asset management and/or proprietary purposes and not with a view to distribution. No disclosure will be made of any such positions, except as required by any legal or regulatory obligation to do so. These transactions may involve a substantial portion of the Bonds.

Approval in-principle has been received from the SGX-ST for the listing of and quotation for the Bonds on the Official List of the SGX-ST. However, we cannot assure you that the prices at which the Bonds will sell in the market after this offering will not be lower than the initial offering price or that an active trading market for the Bonds will develop and continue after this offering.

**Notice to capital market intermediaries and prospective investors pursuant to paragraph 21 of the Hong Kong SFC Code of Conduct – Important Notice to CMIs (including private banks):** This notice to CMIs (including private banks) is a summary of certain obligations the SFC Code imposes on CMIs, which require the attention and cooperation of other CMIs (including private banks). Certain CMIs may also be acting as OCs for this offering and are subject to additional requirements under the SFC Code.

Prospective investors who are the directors, employees or major shareholders of the Issuer, a CMI or its group companies would be considered under the SFC Code as having an Association with the Issuer, the CMI or the relevant group company. CMIs should specifically disclose whether their investor clients have any Association when submitting orders for the Bonds. In addition, private banks should take all reasonable steps to identify whether their investor clients may have any Associations with the Issuer or any CMI (including its group companies) and inform the Initial Purchasers accordingly.

CMIs are informed that the marketing and investor targeting strategy for this offering includes institutional investors, sovereign wealth funds, pension funds, hedge funds, family offices and high net worth individuals, in each case, subject to the selling restrictions set out elsewhere in this Offering Circular.

CMIs should ensure that orders placed are bona fide, are not inflated and do not constitute duplicated orders (i.e. two or more corresponding or identical orders placed via two or more CMIs). CMIs should enquire with their investor clients regarding any orders which appear unusual or irregular. CMIs should disclose the identities of all investors when submitting orders for the Bonds (except for omnibus orders where underlying investor information may need to be provided to any OCs when submitting orders). Failure to provide underlying investor information for omnibus orders, where required to do so, may result in that order being rejected. CMIs should not place “X-orders” into the order book.

CMIs should segregate and clearly identify their own proprietary orders (and those of their group companies, including private banks as the case may be) in the order book and book messages.

CMIs (including private banks) should not offer any rebates to prospective investors or pass on any rebates provided by the Issuer. In addition, CMIs (including private banks) should not enter into arrangements which may result in prospective investors paying different prices for the Bonds.

The SFC Code requires that a CMI disclose complete and accurate information in a timely manner on the status of the order book and other relevant information it receives to targeted investors for them to make an informed decision. In order to do this, those Initial Purchasers in control of the order book should consider disclosing order book updates to all CMIs.

When placing an order for the Bonds, private banks should disclose, at the same time, if such order is placed other than on a “principal” basis (whereby it is deploying its own balance sheet for onward selling to investors). Private banks who do not provide such disclosure are hereby deemed to be placing their order on such a “principal” basis. Otherwise, such order may be considered to be an omnibus order pursuant to the SFC Code.

In relation to omnibus orders, when submitting such orders, CMIs (including private banks) that are subject to the SFC Code should disclose underlying investor information in respect of each order constituting the relevant omnibus order (failure to provide such information may result in that order being rejected). Underlying investor information in relation to omnibus orders should consist of:

- The name of each underlying investor;
- A unique identification number for each investor;
- Whether an underlying investor has any “Associations” (as used in the SFC Code);
- Whether any underlying investor order is a “Proprietary Order” (as used in the SFC Code);
- Whether any underlying investor order is a duplicate order.

Underlying investor information in relation to omnibus order should be sent to: ECM.Omnibus@citi.com; gs-HHCB2024@gs.com; projecthi2024@hsbc.com.hk; ol-asia-syndicate-core@ubs.com.

To the extent information being disclosed by CMIs and investors is personal and/or confidential in nature, CMIs (including private banks) agree and warrant: (A) to take appropriate steps to safeguard the transmission of such information to any OCs; and (B) that they have obtained the necessary consents from the underlying investors to disclose such information to any OCs. By submitting an order and providing such information to any OCs, each CMI (including private banks) further warrants that it and the underlying investors have understood and consented to the collection, disclosure, use and transfer of such information by any OCs and/or any other third parties as may be required by the SFC Code, including to the Issuer, relevant regulators and/or any other third parties as may be required by the SFC Code, for the purpose of complying with the SFC Code, during the bookbuilding process for this offering. CMIs that receive such underlying investor information are reminded that such information should be used only for submitting orders in this offering. The Initial Purchasers may be asked to demonstrate compliance with their obligations under the SFC Code, and may request other CMIs (including private banks) to provide evidence showing compliance with the obligations above (in particular, that the necessary consents have been obtained). In such event, other CMIs (including private banks) are required to provide the relevant Initial Purchaser with such evidence within the timeline requested.

### **United States**

The Bonds and the Common Shares have not been and will not be registered under the Securities Act and may not be offered or sold within the United States or to, or for the account or benefit of, U.S. persons except in accordance with Regulation S under the Securities Act or pursuant to another exemption from the registration requirements of the Securities Act. Terms used in this paragraph have the meanings given to them by Regulation S.

Each of the Initial Purchasers has agreed that, except as permitted by the Purchase Agreement, it will not offer or sell the Bonds or the Common Shares (i) as part of their distribution at any time or (ii) otherwise until 40 days after the later of the commencement of the offering and the Closing Date, within the United States or to, or for the account or benefit of, U.S. persons, and it will have sent to each dealer to which it sells the Bonds or the Common Shares during the distribution compliance period a confirmation or other notice setting forth the restrictions on offers and sales of the Bonds or the Common Shares, as the case may be, within the United States or to, or for the account or benefit of, U.S. persons. Terms used in this paragraph have the meanings given to them by Regulation S.

The Bonds are being sold outside of the United States to non-U.S. persons in reliance on Regulation S.

In addition, until 40 days after the commencement of the offering of the Bonds, an offer or sale of the Bonds or the Common Shares to be issued upon conversion of the Bonds within the United States by a dealer that is not participating in the offering may violate the registration requirements of the Securities Act.

### **United Kingdom**

Each Initial Purchaser has represented and agreed that:

- (a) it has only communicated or caused to be communicated and will only communicate or cause to be communicated an invitation or inducement to engage in investment activity (within the meaning of section 21 of the FSMA) received by it in connection with the issue or the sale of the Bonds in circumstances in which section 21(1) of the FSMA does not apply to the Company; and
- (b) it has complied and will comply with all applicable provisions of the FSMA with respect to anything done by it in relation to any Bonds in, from or otherwise involving the UK.

### **Prohibition of Sales to United Kingdom Retail Investors**

Each Initial Purchaser has represented and agreed that it has not offered, sold or otherwise made available and will not offer, sell or otherwise make available any Bonds to any retail investor in the UK. For the purposes of this provision:

- (a) the expression “**retail investor**” means a person who is one (or more) of the following:
  - (i) a retail client, as defined in point (8) of Article 2 of Regulation (EU) No 2017/565 as it forms part of domestic law by virtue of the EUWA; or
  - (ii) a customer within the meaning of the provisions of the Financial Services and Markets Act 2000 (the “**FSMA**”) and any rules or regulations made under the FSMA to implement Insurance Distribution Directive, where that customer would not qualify as a professional client, as defined in point (8) of Article 2(1) of Regulation (EU) No 600/2014 as it forms part of domestic law by virtue of the EUWA.

### **Hong Kong**

Each Initial Purchaser has represented and agreed that:

- (a) it has not offered or sold and will not offer or sell in Hong Kong, by means of any document, any Bonds other than (a) to “professional investors” as defined in the Securities and Futures Ordinance (Cap. 571) of Hong Kong (the “**SFO**”) and any rules made under the SFO; or
- (b) in other circumstances which do not result in the document being a “prospectus” as defined in the Companies (Winding Up and Miscellaneous Provisions) Ordinance (Cap. 32) of Hong Kong (the “**C(WUMP)O**”) or which do not constitute an offer to the public within the meaning of the C(WUMP)O; and b) it has not issued or had in its possession for the purposes of issue, and will not issue or have in its possession for the purposes of issue, whether in Hong Kong or elsewhere, any advertisement, invitation or document relating to the Bonds, which is directed at, or the contents of which are likely to be accessed or read by, the public in Hong Kong (except if permitted to do so under the securities laws of Hong Kong) other than with respect to the Bonds which are or are intended to be disposed of only to persons outside Hong Kong or only to “professional investors” as defined in the SFO and any rules made under the SFO.

### **Singapore**

Each Initial Purchaser has acknowledged that this Offering Circular has not been registered as a prospectus with the Monetary Authority of Singapore. Accordingly, each Initial Purchaser has represented and agreed that it has not offered or sold any Bonds or caused the Bonds to be made the subject of an invitation for subscription or purchase and will not offer or sell any Bonds or cause the Bonds to be made the subject of an invitation for subscription or purchase, and has not circulated or distributed, nor will it circulate or distribute, this Offering Circular or any other document or material in connection with the offer or sale, or invitation for subscription or purchase, of the Bonds, whether directly or indirectly, to any person in Singapore other than (i) to an institutional investor (as defined in Section 4A of the Securities and Futures Act 2001 of Singapore, as modified or amended from time to time (the “**SFA**”)) pursuant to Section 274 of the SFA or (ii) to an accredited investor (as defined in Section 4A of the SFA) pursuant to and in accordance with the conditions specified in Section 275 of the SFA.

*In connection with Section 309B of the SFA and the CMP Regulations 2018, the Company has determined, and hereby notifies all relevant persons (as defined in Section 309A(1) of the SFA), that the Bonds are ‘prescribed capital markets products’ (as defined in the CMP Regulations 2018) and Excluded Investment Products (as defined in MAS Notice SFA 04-N12: Notice on the Sale of Investment Products and MAS Notice FAA-N16: Notice on Recommendations on Investment Products).*

## Japan

The Bonds have not been and will not be registered under the Financial Instruments and Exchange Act of Japan (Act No. 25 of 1948, as amended, the “**Financial Instruments and Exchange Act**”). Accordingly, each Initial Purchaser has represented, warranted and agreed that it has not, directly or indirectly, offered or sold and will not, directly or indirectly, offer or sell any Bonds in Japan or to, or for the benefit of, any resident of Japan (which term as used herein means any person resident in Japan, including any corporation or other entity organized under the laws of Japan) or to others for re-offering or re-sale, directly or indirectly, in Japan or to, or for the benefit of, any resident of Japan, except pursuant to an exemption from the registration requirements of, and otherwise in compliance with, the Financial Instruments and Exchange Act, and in compliance with the other relevant laws and regulations of Japan.

## Prohibition of Sales to EEA Retail Investors

Each Initial Purchaser has represented and agreed that it has not offered, sold or otherwise made available and will not offer, sell or otherwise make available any Bonds to any retail investor in the EEA. For the purposes of this provision:

- (a) the expression “**retail investor**” means a person who is one (or more) of the following:
  - (i) a retail client as defined in point (11) of Article 4(1) of MiFID II; or
  - (ii) a customer within the meaning of the Insurance Distribution Directive, where that customer would not qualify as a professional client as defined in point (10) of Article 4(1) of MiFID II.

## People’s Republic of China

Each of the Initial Purchasers has represented, warranted and agreed that the Bonds are not being offered or sold and may not be offered or sold, directly or indirectly, in the PRC (for such purposes, not including the Hong Kong and Macau Special Administrative Regions or Taiwan), except as permitted by the securities laws or other relevant regulations of the PRC.

## Republic of China

Each of the Initial Purchasers has not offered or sold, and agrees not to offer or sell, any Bonds, directly or indirectly in the ROC.

The Company has agreed with the Initial Purchasers during a period beginning at the date and time the Purchase Agreement was executed and delivered to the parties thereto and ending 90 days from the date hereof, not to lend, offer, sell or contract to sell, grant any option to purchase, pledge, or otherwise dispose of (or enter into any transaction which is designed to, or might reasonably be expected to, result in the disposition (whether by actual disposition or effective economic disposition due to (1) swap or other agreements that transfer to another, in whole or in part, any of the economic consequences of ownership of Common Shares of the Company or (2) cash settlement or otherwise) by the Company or any of its affiliates or any person in privity with the Company or any of its affiliates) directly or indirectly, or establish or increase a put equivalent position or liquidate or decrease a call equivalent position within the meaning of Section 16 of the Exchange Act, and the rules and regulations of the U.S. Securities and Exchange Commission promulgated thereunder with respect to, or announce the offering of, any other shares of the Company’s common stock or any securities convertible into, or exchangeable for, shares of the Company’s common stock, without the prior written consent of the Initial Purchasers; provided, however, that, (aa) the Company may (i) implement stock splits and employee stock option plans, (ii) issue the conversion shares upon the conversion of the currency linked zero coupon convertible bonds due 2026 issued by the Company in August 2021, (iii) issue common stock issuable upon the conversion of securities or the exercise of warrants outstanding at the execution time of the Purchase Agreement, and (iv) sell the Bonds to the Initial Purchasers pursuant to the Purchase Agreement and issue the Common Shares upon

the conversion of the Bonds; and (bb) any disposition by the Company or any of its Affiliates or any person in privity with the Company or any of its Affiliates due to group reorganization is also permitted.

Buyers of Bonds sold by the Initial Purchasers may be required to pay stamp taxes and other charges in accordance with the laws and practice of the country of purchase in addition to the offering price of the Bonds.

In connection with this Offering, the Initial Purchasers may engage in stabilizing transactions, which involves making bids for, purchasing and selling the Bonds in the open market for the purpose of preventing or retarding a decline in the market price of the Bonds while this offering is in progress. These stabilizing transactions may include making short sales of the Bonds, which involves the sale by the Initial Purchasers of a greater number of the Bonds than they are required to purchase in the Offering, and purchasing the Bonds on the open market to cover positions created by short sales. The Initial Purchasers may close out any short position by purchasing the Bonds in the open market.

These activities may have the effect of raising or maintaining the market price of the Bonds or preventing or retarding a decline in the market price of the Bonds, and, as a result, the price of the Bonds may be higher than the price that otherwise might exist in the open market. If the Initial Purchasers commence these activities, they may discontinue them at any time. The Initial Purchasers may carry out these transactions in the over-the-counter market or otherwise.

It is expected that delivery of the Bonds will be made against payment therefor on or about October 24, 2024, which will be the fifth business day following the date of pricing the Bonds. Pursuant to Rule 15c6-1 under the Exchange Act, trades in the secondary market generally are required to settle in three business days, unless the parties to any such trade expressly agree otherwise. Accordingly, purchasers who wish to trade Bonds on the date of pricing or the next succeeding business day will be required, by virtue of the fact that the Bonds initially will settle on the fifth business day following the pricing date (T+5), to specify an alternate settlement cycle at the time of any such trade to prevent a failed settlement. Initial Purchasers who wish to trade the Bonds on the date of pricing or the next succeeding five business days should consult their own advisor.

The Company has agreed to indemnify the Initial Purchasers and certain other persons against certain liabilities, including liabilities under the Securities Act.

Citigroup Global Markets Limited, Goldman Sachs (Asia) L.L.C., The Hongkong and Shanghai Banking Corporation Limited and UBS AG Hong Kong Branch are acting as the joint global coordinator, joint lead managers and joint bookrunners for the Offering.

Each Initial Purchaser and/or its respective affiliates, including Citigroup Global Markets Limited, Goldman Sachs (Asia) L.L.C., The Hongkong and Shanghai Banking Corporation Limited and UBS AG Hong Kong Branch, have provided and may in the future provide banking, advisory and other financial services to the Company and some of its affiliates in the ordinary course. The Initial Purchasers have received customary fees and commissions in connection with these transactions.

## APPENDIX A

### FOREIGN INVESTMENT AND EXCHANGE CONTROLS IN THE ROC

The information presented in this section has been extracted from publicly available documents which have not been prepared or independently verified by the Company, the Initial Purchasers, the Trustee, the Agents or any of their respective affiliates, directors, officers, employees, representatives, agents or advisers or any person who controls any of them or any of the Company's respective affiliates or advisors in connection with the Offering

#### **Foreign Investment**

Historically, foreign investment in the ROC securities markets has been restricted. Since 1983, the ROC government has periodically enacted legislation and adopted regulations to permit foreign investment in the ROC securities market.

Regulations Governing Investment in Securities By Overseas Chinese and Foreign Nationals (the “**Foreign Regulations**”), which was approved by the ROC Executive Yuan on May 26, 1983 and has been amended from time to time, and the Regulations Governing Mainland Chinese Investors' Securities Investments and Futures Trading in Taiwan (the “**PRC Regulations**”), which was announced by the FSC on April 30, 2009, are two of the major regulations governing foreign investment in companies listed on TWSE or TPEx in the ROC.

Under the Foreign Regulations, foreign investors (other than PRC persons) are classified as either “onshore foreign investors” or “offshore foreign investors” according to their respective geographical location. Unless otherwise specified in the laws and regulations, both onshore and offshore foreign investors are allowed to trade securities after they register with the TWSE; provided, the TWSE may terminate the registration if the application documents submitted by foreign investors are untrue or incomplete or if any material violation of laws or relevant regulations exists. The Foreign Regulations further classify foreign investors into foreign institutional investors and foreign individual investors. “**Foreign institutional investors**” refer to those investors incorporated and registered in accordance with foreign laws outside of the ROC (i.e., offshore foreign institutional investors) or their branches set up within the ROC (i.e., onshore foreign institutional investors). Offshore overseas Chinese and foreign individual investors may be subject to a maximum investment ceiling that will be separately determined by the FSC after consultation with the CBC. Currently, there is no maximum investment ceiling for offshore overseas Chinese and foreign individual investors. On the other hand, foreign institutional investors are not subject to any ceiling for investment in the ROC securities market.

In the past, PRC persons were prohibited from investing, whether directly or indirectly, in the ROC. The PRC Regulations promulgated by the FSC on April 30, 2009 loosen these restrictions. Under the PRC Regulations, PRC qualified domestic institutional investors (“**QDII**”) are allowed to invest in ROC securities (including less than 10% (or less in certain industries) shareholding of an ROC company listed on the TWSE or the TPEx). Nevertheless, the total investment amount of QDIIs cannot exceed US\$500 million. For each QDII, the custodians of such QDIIs must apply with the TWSE for the remittance amount for each QDII, which cannot exceed US\$100 million, and QDII can only invest in the ROC securities market with the amount approved by the TWSE. In addition, QDIIs are currently prohibited from investing in certain industries, and their investment of certain other industries in a given company is restricted to a certain percentage pursuant to a list promulgated by the FSC and amended from time to time. The Company currently does not engage in prohibited or restricted industries.

#### **Depository Receipts**

In April 1992, the FSC enacted regulations permitting ROC companies with securities listed on the TWSE, with the prior approval of the FSC, to sponsor the issue and sale to foreign investors of depository receipts. Depository receipts represent deposited shares of ROC companies. In December 1994, the FSC allowed



companies whose shares are traded on the TPEX or listed on the TWSE, upon approval of the FSC, to sponsor the issue and sale of depositary receipts.

A holder of depositary receipts may, after the issuance of the depositary receipts representing new shares and upon the listing of the underlying shares and (in practice, typically four to seven business days thereafter), request the depositary to either cause the underlying shares to be sold in the ROC and to distribute the sale proceeds to the holder or to withdraw from the depositary receipt facility the shares represented by the depositary receipts and deliver the shares to the holder. For depositary shares that represent previously issued and existing shares, a holder of the depositary receipts could, immediately after the issuance of the depositary receipts, request the depositary to conduct the foregoing. Currently, a holder of depositary shares who is a PRC person may not withdraw and hold shares unless (i) it is a QDII who will hold less than 10% (or less in certain industries) of the issuer's issued shares or (ii) if all the businesses of the issuer are in the positive list promulgated by the Executive Yuan, the holder withdraws shares which (together with its existing shareholding in the issuer) accounts for 10% or more (or other threshold required by the regulators) of the issuer's issued shares and it otherwise obtains the approval of the Department of Investment Review of the MOEA. However, QDIIs are currently prohibited from investing in certain industries, and their investment of certain other industries in a given company is restricted to a certain percentage pursuant to a list promulgated by the FSC and amended from time to time. In addition, there are restrictions on the amount remitted to the ROC for investments by QDIIs, separately and jointly. Accordingly, the qualification criteria for a PRC person to make investment, the restrictions on investment in certain industries and the investment threshold imposed by the FSC might accordingly cause a holder of depositary shares who is a PRC person to be unable to withdraw and hold the underlying shares.

Under existing laws and regulations relating to foreign exchange control, a depositary or a holder of depositary receipts may, without obtaining further approvals from the CBC or any other governmental authority or agency of the ROC, convert NT dollars into other currencies, including U.S. Dollars, in respect of the following: (1) proceeds of the sale of shares represented by depositary receipts, (2) proceeds of the sale of shares received as stock dividends and deposited into the depositary receipt facility and (3) any cash dividends or cash distributions received. In addition, a depositary, also without any of these approvals, may convert inward remittances of payments into NT dollars for purchases of underlying shares for deposit into the depositary receipt facility against the creation of additional depositary receipts. A depositary may be required to obtain foreign exchange approval from the CBC on a payment-by-payment basis for conversion from NT dollars into foreign currencies relating to the sale of subscription rights for new shares if the proceeds are in excess of US\$100,000 per remittance. Proceeds from the sale of the underlying shares withdrawn from the depositary receipt facility may be used for reinvestment in the TWSE or the TPEX securities, subject to relevant regulations.

Under current ROC laws, a non-ROC holder of depositary receipts, when withdrawing the shares underlying the depositary receipts, will be required to register with the TWSE and appoint a local agent to open a securities trading account with a local brokerage firm and an NT dollar bank account, pay taxes, remit funds, exercise rights relating to the securities and perform such other matters as may be designated by such holder of depositary receipts on behalf of and as an agent for such holder of depositary receipts. Any such holder of depositary receipts is also required to appoint a local bank or securities firm to act as custodian to hold the securities and any cash proceeds in safekeeping, to make confirmations, to settle trades and to report all relevant information. In addition, such holder of depositary receipts is required to appoint a tax guarantor for filing tax returns and making tax payments. Without meeting the foregoing requirements, the withdrawing holder of depositary receipts would be unable to hold and subsequently sell or otherwise transfer the underlying shares withdrawn from the depositary receipt facility on the TWSE or otherwise.

## **Overseas Corporate Bonds**

Since 1989, the FSC has approved a series of overseas bonds issued by ROC companies listed on the TWSE in offerings outside the ROC. Under current ROC law, such overseas corporate bonds (i) can be converted by bondholders into shares of ROC companies or (ii) subject to FSC approval, may be converted into depositary receipts issued by the same ROC company or by the issuing company of the exchange shares, in the case of exchangeable bonds. A PRC holder of convertible bonds may not convert bonds unless (i) it is a QDII who will hold less than 10% (or less in certain industries) of the issuer's issued shares or (ii) if all the businesses of the issuer are in the positive list promulgated by the ROC Executive Yuan, the shares converted from overseas convertible bonds which (together with its existing shareholding in the issuer) accounts for 10% or more (or other threshold required by the regulators) of the issuer's issued shares and it otherwise obtains the approval of the Department of Investment Review of the MOEA. However, QDIIs are currently prohibited from investing in certain industries, and their investment of certain other industries in a given company is restricted to a certain percentage pursuant to a list promulgated by the FSC and amended from time to time. In addition, there are restrictions on the amount remitted to the ROC for investments by QDIIs, separately and jointly. Accordingly, the qualification criteria for a PRC person to make investment, the restrictions on investment in certain industries and the investment threshold imposed by the FSC might accordingly cause a holder of the corporate bonds who is a PRC person to be unable to convert or exchange the bonds and hold the shares. The relevant regulations also permit public issuing companies to issue corporate debt in offerings outside the ROC. Proceeds from the sale of the shares converted from overseas convertible bonds may be used for reinvestment in securities listed on the TWSE or traded on the TPEx, subject to relevant regulations.

Under current ROC law, a non-ROC converting bondholder, when exercising his conversion right to convert bonds into common shares, is required to register with the TWSE and appoint a local agent to open a securities trading account with a local brokerage firm and an NT dollar bank account, pay taxes, remit funds, exercise rights relating to the securities and perform such other matters as may be designated by such converting bondholder on behalf of and as agent for such converting bondholder. Also, any such converting bondholder is also required to appoint a custodian bank to hold the securities and any cash proceeds in safekeeping, to make confirmations, to settle trades and to report all relevant information. In addition, such converting bondholder is required to appoint a tax guarantor for filing tax returns and making tax payments. Without meeting these requirements, the converting holder would not be able to receive, hold, or subsequently sell or otherwise transfer the shares into which the overseas bonds may have been converted on the TWSE or otherwise.

Unless otherwise limited by the CBC, an ROC company may, without obtaining further approvals from the CBC or any other government authority of the ROC, convert NT dollars to other non-ROC currencies, including U.S. Dollars, for making payments in respect of redemption of the bonds or repayment of principal of and interest on the bonds. A non-ROC converting bondholder may, through its local agent and without obtaining prior approval from the CBC, convert into foreign currencies net proceeds realized from the sale of converted common shares or any stock dividends relating to such shares, or any cash dividend or other cash distribution in respect of such common shares and, after becoming a shareholder, inward remittances of subscription payments in connection with a rights offering. However, a converting bondholder must obtain prior approval from the CBC on a payment-by-payment basis for conversion from NT dollars into other currencies in respect of the proceeds from the sale of subscription rights for newly issued shares if the proceeds are in excess of US\$100,000 per remittance.

## **Other Foreign Investment**

In addition to investments permitted under the Foreign Regulations and PRC Regulations, foreign investors (other than PRC persons) who wish to make (i) direct investments in the shares of ROC private companies or (ii) investment in 10% or more of the equity interest of an ROC company listed on the TWSE or the TPEx in any single transaction and PRC investors who wish to make (i) direct investment in the shares of ROC private

companies or (ii) investments, individually or aggregately, in 10% or more (or other threshold required by the regulators) of the equity interest of an ROC company listed on the TWSE or the TPEx are required to submit an Investment Approval application to the Department of Investment Review of the MOEA or other government authority. The Department of Investment Review or such other government authority reviews Investment Approval application and approves or disapproves each application after consultation with other governmental agencies (such as the CBC and the FSC). PRC investors other than QDII are prohibited from making investments in an ROC company listed on the TWSE or the TPEx if the investment is less than 10% (or less in certain industries) of the equity interest of such ROC company.

Under current law, any non-ROC person possessing an Investment Approval may remit capital for the approved investment and is entitled to repatriate annual net profits, interest and cash dividends attributable to such investment. Dividends attributable to such investment may be repatriated upon submitting certain required documents to the remitting bank, and investment capital and capital gains attributable to such investment may be repatriated after approvals of the Department of Investment Review or other authorities have been obtained.

In addition to the general restriction against direct investment by foreign investors in securities of ROC companies, foreign investors (except in certain limited cases) are currently prohibited from investing in certain industries in the ROC pursuant to a Negative List, as amended by the ROC Executive Yuan. The prohibition on foreign investment in the prohibited industries specified in the Negative List is absolute in the absence of specific exemption from the application of the Negative List. Pursuant to the Negative List, certain other industries are restricted so that foreign investors (except in certain limited cases) may invest in such industries only up to a specified level and with the specific approval of the relevant competent authority which is responsible for enforcing the relevant legislation which the Negative List is intended to implement.

On the other hand, in addition to the general restriction against direct investment by PRC investment by PRC investors in securities of ROC companies, PRC investors may only invest in certain industries in the Positive List, as promulgated by the ROC Executive Yuan. In addition, PRC investor who wishes to be elected as an ROC company's director or supervisor shall also submit an Investment Approval application to the Department of Investment Review of the MOEA or other government authority for approval.

### **Exchange Controls**

The ROC Foreign Exchange Control Statute and regulations provide that all foreign exchange transactions must be executed by banks designated by the FSC and the CBC to handle foreign exchange transactions. Current regulations favor trade-related foreign exchange transactions. Consequently, foreign currency earned from exports of merchandise and services may now be retained and used freely by exporters. All foreign currency needed for the importation of merchandise and services may be purchased freely from the designated foreign exchange banks.

Aside from trade-related foreign exchange transactions, ROC companies and individual residents of the ROC may, without foreign exchange approval, remit to and from the ROC in each calendar year foreign currencies of up to US\$50 million (or its equivalent) and US\$5 million (or its equivalent), respectively, or such other amount as determined by the CBC from time to time at its discretion in consideration of the ROC's economic and financial conditions or the needs to maintain the order of foreign exchange market in the ROC. These limits apply to remittances involving a conversion between NT dollars and U.S. Dollars or other foreign currencies. In addition, all private enterprises are required to register all medium-and long-term foreign debt with the CBC.

In addition, a foreign person may, subject to certain requirements but without foreign exchange approval, remit to and from the ROC foreign currencies of up to US\$100,000 (or its equivalent) per remittance if the required documentation is provided to the ROC authorities. This limit applies to remittances involving a conversion between NT dollars and U.S. Dollars or other foreign currencies.

## **APPENDIX B**

### **THE SECURITIES MARKETS OF THE ROC**

*The information presented in this section has been extracted from publicly available documents which have not been prepared or independently verified by the Company, the Initial Purchasers, the Trustee or the Agents or any of their respective affiliates, directors, officers, employees, representatives, agents or advisers or any person who controls any of them or any of the Company's respective affiliates or advisors in connection with the Offering. References to the FSC in this section include both ROC Securities and Futures Commission and the ROC Securities and Exchange Commission, the predecessors of the Securities and Futures Bureau of the FSC.*

*In September 1960, the ROC government established the ROC Securities and Exchange Commission to supervise and control all aspects of the existing domestic securities market and the TWSE began to take shape soon thereafter. In the 1970s and the early 1980s, the ROC government implemented a number of steps designed to upgrade the quality and importance of the ROC securities markets, such as encouraging listing on the TWSE and establishing an over-the-counter securities exchange. In the mid-1980s, the ROC government began to revise its laws and regulations in a manner designed to facilitate the gradual internationalization of the ROC securities markets. In 1997, the ROC Securities and Exchange Commission was renamed the ROC Securities and Futures Commission. Effective July 1, 2004, the ROC Government established the FSC, the single financial regulator which supervises banking, securities and insurance affairs in the ROC. The ROC Securities and Futures Commission has been renamed the ROC Securities and Futures Bureau, and its supervisory authority has been transferred from the Ministry of Finance to the FSC.*

#### **The TWSE**

In 1961, under the instruction of the ROC Government, the TWSE was established to provide a marketplace for securities trading. The TWSE is a corporation owned by government-controlled and private banks, securities companies and enterprises. The TWSE is independent of the entities transacting business through it, each of which pays to the TWSE a user's fee. Subject to limited exceptions, all transactions in listed securities by brokers, traders and integrated securities firms must be made through the TWSE.

The TWSE commenced operations in 1962. During the early 1980s, the FSC actively encouraged new listings on the TWSE and the number of listed companies has grown from 119 in 1983 to 997 as of December 31, 2023. As of December 31, 2023, the market capitalization of companies listed on the TWSE was approximately NT\$56.8 trillion.

Historically, ROC companies have listed only shares and bonds on the TWSE. However, the FSC has encouraged companies to list other types of securities. In 1988, the Ministry of Finance permitted the issuance of ROC's first exchangeable bonds. Since 1989, there have been offerings of domestic convertible bonds and convertible preferred shares. In addition, beneficiary units evidencing beneficiary interests in closed-end investment funds and bonds issued by supra-national financial institutions are also listed on the TWSE or traded on the TPEx (which is discussed below). The FSC also has promulgated regulations which permit foreign issuers to list certain securities on the TWSE.

The TWSE considers the following factors when evaluating a company for listing:

- the number of shareholders and the distribution of shareholdings among such shareholders;
- the length of time in business;
- the amount of paid-in capital; and
- profitability.

- However, special listing criteria apply to technology companies, cultural and creative companies and key businesses engaging in national economic development.
- The following table sets forth, for the periods indicated information relating to the TWSE.

Period Ended December 31	Number of Listed Companies at The Period End	Stock Trading Values  (NT\$ in billions)	Index High	Index Low	Index at Period End
1996 .....	382	12,907.6	6,982.81	4,690.22	6,933.94
1997 .....	404	37,241.1	10,116.84	6,820.35	8,187.27
1998 .....	437	29,619.0	9,277.09	6,251.38	6,418.43
1999 .....	462	29,291.5	8,608.91	5,474.79	8,448.84
2000 .....	531	30,526.6	10,202.20	4,614.63	4,739.09
2001 .....	584	18,354.9	6,104.24	3,446.26	5,551.24
2002 .....	638	21,874.0	6,462.30	3,850.04	4,452.45
2003 .....	669	20,333.2	6,142.32	4,139.50	5,890.69
2004 .....	697	23,875.4	7,034.10	5,316.87	6,139.69
2005 .....	691	18,818.9	6,575.53	5,632.97	6,548.34
2006 .....	688	23,900.4	7,823.72	6,257.80	7,823.72
2007 .....	698	33,043.8	9,809.88	7,344.56	8,506.28
2008 .....	718	26,115.4	9,295.20	4,089.93	4,591.22
2009 .....	741	29,680.5	8,188.11	4,242.61	8,188.11
2010 .....	758	28,218.7	8,972.50	7,071.67	8,972.50
2011 .....	790	26,197.4	9,145.35	6,633.33	7,072.08
2012 .....	809	20,238.2	8,144.04	6,894.66	7,699.50
2013 .....	838	18,940.9	8,623.43	7,616.64	8,611.51
2014 .....	854	21,898.5	9,569.17	8,264.48	9,307.26
2015 .....	874	20,191.5	9,973.12	7,410.34	8,338.06
2016 .....	892	16,771.1	9,392.68	7,664.01	9,253.50
2017 .....	907	23,972.2	10,854.57	9,272.88	10,642.86
2018 .....	928	29,608.9	11,253.11	9,478.99	9,727.41
2019 .....	942	26,464.6	12,122.45	9,382.51	11,997.14
2020 .....	948	45,654.3	14,732.53	8,681.34	14,732.53
2021 .....	959	92,290.0	18,248.28	14,902.03	18,218.84
2022 .....	971	56,080.6	18,526.35	12,666.12	14,137.69
2023 .....	997	63,170.2	17,930.81	14,199.13	17,930.81
2024 (through August 31, 2024)	1,020	64,857.8	24,390.03	17,161.79	22,268.09

Source: TWSE

Note: \* Up to August 31, 2024

### **The Taipei Exchange (TPEX)**

To complement the TWSE, the GreTai Securities Market was established in September 1982 on the initiative of the FSC to encourage the trading of securities of companies who do not qualify for listing on the TWSE, and later renamed as TPEX. As of December 31, 2023, 816 companies had listed equity securities on the TPEX and the total market capitalization of those companies was approximately NT\$5.8 trillion.

The TPEX has established specific requirements for trading securities on the TPEX based on the history of a company, the number and distribution of a company's shareholders, amount of capital, profitability and capital structure.

### **Price Limits, Commissions, Transaction Tax and Other Matters**

The TWSE has placed limits on block trading and on the range of daily price movements. According to the TWSE's block trading guidelines, an order for sale or purchase of 500 or more trading lots of one class of securities, or securities of five or more different classes and trading amounts exceeding NT\$15 million, must be registered and executed in accordance with the guidelines. Fluctuations in the price of stock traded on the TWSE are currently subject to a restriction of 10% above and below the previous day closing price (or reference price set by the TWSE if the previous day closing price is not available because of lack of trading activity). However, these restrictions have been modified from time to time by the FSC based on market conditions. Brokerage commission can be set at any rate of the transaction price provided that any rate exceeding 0.1425% shall be reported to the TWSE and notify the client in advance. A securities transaction tax, currently levied at 0.3% of the transaction price, is payable by the seller of equity securities. Such securities transaction taxes are withheld at the time of the transaction giving rise to such tax. Sales of shares of companies listed on the TWSE are currently sold in round lots of 1,000 shares. Investors who desire to sell less than 1,000 shares of a listed company occasionally experience delays in effecting such sales.

Starting from January 15, 2016, upon the occurrence of any matter which may have a material impact on the shareholders' equity or the price of securities of a TWSE-listed company (e.g., merger), such company should apply to the TWSE, or the TWSE should request, for suspension of trading of its shares for one to three trading days (or a longer period if necessary).

### **Regulation and Supervision**

The FSC has extensive regulatory authority over public companies. Public companies are generally required to obtain the deemed approval from the FSC for all securities offerings. The FSC has promulgated regulations requiring, unless otherwise exempted, periodic reporting of financial and operating information by all public companies. In addition, the FSC establishes standards for financial reporting and carries out licensing and supervision of participants in the ROC securities market.

The FSC has responsibility for implementing ROC Securities and Exchange Act and for overall administration of governmental policies in the ROC securities market. It has extensive regulatory authority over the offering, issuance and trading of securities. In addition, ROC Securities and Exchange Act specifically empowers the FSC to promulgate necessary rules. ROC Securities and Exchange Act prohibits market manipulation. For example, it permits an issuer to recover short-swing trading profits made through purchases and sales within six months by directors, managerial personnel, supervisors, as well as the spouses, minor children and nominees of these parties, and shareholders (together with their spouses, minor children and nominees) who hold more than 10% of the shares of the issuer. ROC Securities and Exchange Act prohibits trading by “**insiders**” based on non-public information that materially affects share price movement prior to publication of such information and within 18 hours after publication of such information. “**Insiders**” include:

- directors, supervisors, managers, as well as the spouses, minor children and nominees of these parties, and shareholders (together with their spouses, minor children and nominees) who hold more than 10%

of the issuing company's shares and any individual designated by a governmental or corporate director or supervisor to act on its behalf;

- any person who has learned material non-public information due to an occupational or controlling relationship with the issuing company;
- any person who has discharged from the status or position in the first and second bullet points for not more than six months; and
- any person who has learned material non-public information from any of the above.

Sanctions include imprisonment. In addition, damages may be awarded to persons injured by the transaction. ROC Securities and Exchange Act also imposes criminal liability on certified public accountants and lawyers who make false certifications in their examination and audit of an issuer's contracts, reports and other documents related to securities transactions. The FSC regulations require that financial reports of listed companies be audited by accounting firms consisting of at least three certified public accountants and be signed by at least two certified public accountants.

In addition, ROC Securities and Exchange Act provides for civil liability for material misstatements or omissions made by issuers and regulation of tender offers. The FSC does not have criminal or civil enforcement powers under ROC Securities and Exchange Act. Criminal actions may be pursued only by government prosecutors. Civil actions may only be brought by plaintiffs who assert that they have suffered damages. The FSC is empowered to curb abuses and violations of laws and regulations only through administrative measures including:

- issuance of warnings;
- temporary suspension of operation;
- imposition of administrative fines; and
- revocation of licenses.

In addition to providing a market for securities trading, the TWSE reviews applications by ROC and foreign issuers to list securities on the TWSE. If issuers of listed securities violate laws and regulations or encounter significant difficulties, the TWSE may, with the approval of the FSC, delist the securities of these issuers.

## **APPENDIX C**

### **GLOSSARY**

<b>Backplane connector</b>	A connector which is mounted on a PCB to receive and interconnect PCBs and other electronic components.
<b>Barebone</b>	The basic mechanical unit of the PC and communication equipment, normally comprising the chassis, connectors, cable assemblies, cooling fan, power supply, flat cables and PCBA; it does not include the motherboard, CPU, memory, chipsets and hard disk drive. BGA Ball Grid Array, a popular surface mount chip package that uses a grid of solder balls as its connectors. BGA chips are easier to align to PCB.
<b>Bus</b>	A conductor or an assembly of conductors for collecting electric currents and distributing them to outgoing feeders.
<b>Card reader</b>	An input device that reads flash memory cards, which can be in the form of a stand-alone device or an integrated part of electronic products such as computers, printers or scanners.
<b>Connector</b>	A plug or socket used for transferring electronic signals or powers.
<b>CPU</b>	Central Processing Unit, the location of a computer, usually either the printed circuit or microprocessor, where most calculations occur.
<b>Die</b>	Block of metal with a design used for stamping and shaping.
<b>EDI</b>	Electronic Data Interchange, a system that enables the user to exchange data (including details of purchase orders) relating to particular transactions with its suppliers, customers and services providers.
<b>ERP</b>	Enterprise Resource Planning, a system that provides inventory data to control the level of stocks and receivables, which enables the user to more effectively plan and allocate its resources worldwide.
<b>Gigabit Ethernet channel</b>	It supports data transfer rates of one gigabit per second or higher.
<b>IC</b>	Integrated Circuit, another term for a chip, which is a small electronic device made out of semiconductor material used in a variety of electronic devices.
<b>LCD</b>	Liquid Crystal Display, a visual display device consisting of a liquid crystal solution hermetically sealed between two sheets of glass or other polarizing material.
<b>Motherboard</b>	The main circuit boards containing the primary components for a computer system. This board contains the processor, main memory, support circuitry, bus controller and connector.
<b>MRP</b>	Material Requirements Planning, a system that enables the user to manage its suppliers by implementing more effectively the



	“just-in-time” concept and also provides a projection of the raw materials required in the user’s production operations.
<b>ODM</b>	Original Design Manufacturer, a company that both designs and manufactures a product for their customers.
<b>OEM</b>	Original Equipment Manufacturer, a company that manufactures products to be sold to other companies to rebrand and resell.
<b>Optomechatronics</b>	The combination of optical engineering, mechanical engineering and electronic engineering for design, development and manufacturing of products.
<b>PC</b>	Personal Computer, any personal computer based on an Intel microprocessor, or an Intel-compatible microprocessor.
<b>PCB</b>	Printed Circuit Board, single- or multi-layer boards of circuitry in laminate which provide electrical interconnections and a surface for mounting chips and other electronic components. It is the basic platform used to connect the microprocessors, capacitors, resistor networks and other components that are essential to the functioning of electronic products.
<b>PCBA</b>	Printed Circuit Board Assembly, being PCB with electronic components and expansion cards assembled onto it.

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<sup>1</sup> The unaudited consolidated financial statements set out herein have been reproduced from our unaudited consolidated interim financial statements for the six months ended June 30, 2023 and 2024 and page references are referred to pages set forth in the relevant interim reports. The unaudited consolidated financial statements have not been specifically prepared for inclusion in this Offering Circular.

<sup>2</sup> The audited consolidated financial statements set out herein have been reproduced from our audited consolidated financial statements for the years ended December 31, 2023 and 2022 and page references are referred to pages set forth in the relevant annual reports. The audited consolidated financial statements have not been specifically prepared for inclusion in this Offering Circular.

<sup>3</sup> The audited consolidated financial statements set out herein have been reproduced from our audited consolidated financial statements for the years ended December 31, 2022 and 2021 and page references are referred to pages set forth in the relevant annual reports. The audited consolidated financial statements have not been specifically prepared for inclusion in this Offering Circular.

**HON HAI PRECISION INDUSTRY CO., LTD. AND  
SUBSIDIARIES**

**CONSOLIDATED FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITORS' REVIEW REPORT**

**JUNE 30, 2024 AND 2023**

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For the convenience of readers and for information purpose only, the auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language auditors' report and financial statements shall prevail.

## INDEPENDENT AUDITORS' REVIEW REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of Hon Hai Precision Industry Co., Ltd.

### ***Introduction***

We have reviewed the accompanying consolidated balance sheets of Hon Hai Precision Industry Co., Ltd. and its subsidiaries (the "Group") as at June 30, 2024 and 2023, and the related consolidated statements of comprehensive income for the three months and six months ended June 30, 2024 and 2023, as well as the consolidated statements of changes in equity and of cash flows for the six months ended June 30, 2024 and 2023, and notes to the consolidated financial statements, including a summary of material accounting policies. Management is responsible for the preparation and fair presentation of these 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" that came into effect as endorsed by the Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

### ***Scope of review***

Except as explained in the following paragraph, we conducted our reviews in accordance with the Standard on Review Engagements 2410, "Review of Financial Information Performed by the Independent Auditor of the Entity" of the Republic of China. A review of consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit 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.

### ***Basis for qualified conclusion***

As explained in Notes 4(3) and 6(9), the financial statements of certain insignificant consolidated subsidiaries and investments accounted for using equity method were not reviewed by independent auditors. Those statements reflect total assets (including investments accounted for using equity method) of NT\$376,748,117 thousand and NT\$325,645,088 thousand, constituting 9.50% and 8.65% of the consolidated total assets, and total liabilities of NT\$46,694,070 thousand and NT\$65,807,102 thousand, constituting 2.08% and 3.02% of the consolidated total liabilities as at June 30, 2024 and 2023, respectively, and the total comprehensive income (loss) (including share of profit (loss) and other comprehensive income of associates and joint ventures accounted for using equity method) of NT\$1,164,482 thousand, NT\$1,632,498 thousand, (NT\$9,377,797) thousand and (NT\$3,695,962) thousand, constituting 2.23%, 16.05%, 7.22% and 24.23% of the consolidated total comprehensive income for the three months and six months ended June 30, 2024 and 2023, respectively. These amounts and the information disclosed in Note 13 were based solely on the unreviewed financial statements of these companies as at June 30, 2024 and 2023.

### ***Qualified conclusion***

Based on our reviews and the review reports of other auditors as described in *Other matter* section, except for the adjustments to the consolidated financial statements, if any, as might have been

determined to be necessary had the financial statements of certain insignificant consolidated subsidiaries, investments accounted for using the equity method and the information disclosed in Note 13 been reviewed by independent auditors as described in the *Basis for qualified conclusion* section above, 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 the Group as at June 30, 2024 and 2023, and of its consolidated financial performance for the three months and six months ended June 30, 2024 and 2023 and its consolidated cash flows for the six months ended June 30, 2024 and 2023 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission.

### ***Other matter-Review Reports By Other Independent Auditors***

We did not review the financial statements of certain consolidated subsidiaries. Those financial statements were reviewed by other independent auditors, whose reports thereon have been furnished to us, and our conclusion expressed herein, insofar as it relates to the amounts included in the financial statements was based solely on the review reports of other independent auditors. Total assets of these consolidated subsidiaries amounted to NT\$142,214,374 thousand and NT\$137,295,436 thousand, constituting 3.59% and 3.65% of the consolidated total assets as at June 30, 2024 and 2023, respectively, and the operating revenue amounted to NT\$20,236,885 thousand, NT\$39,278,113 thousand, NT\$45,289,204 thousand and NT\$68,712,201 thousand, constituting 1.31%, 3.01%, 1.58% and 2.48% of the consolidated total operating revenue for the three months and six months ended June 30, 2024 and 2023, respectively.

Hsu, Sheng-Chung   Hsu, Chieh-Ju  
For and on behalf of PricewaterhouseCoopers, Taiwan  
August 14, 2024

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The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' review report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED BALANCE SHEETS  
JUNE 30, 2024, DECEMBER 31, 2023 AND JUNE 30, 2023  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Assets		Notes	June 30, 2024		December 31, 2023		June 30, 2023	
			Amount	%	Amount	%	Amount	%
Current assets								
1100	Cash and cash equivalents	6(1)	\$ 1,048,679,660	27	\$ 1,197,662,695	30	\$ 1,187,732,906	32
1110	Financial assets at fair value through profit or loss - current	6(2)	4,927,431	-	6,668,892	-	4,402,290	-
1136	Financial assets at amortised cost, net - current	6(4) and 8	203,076,028	5	145,746,084	4	44,541,898	1
1139	Financial assets for hedging - current	6(5)	-	-	-	-	21,694	-
1170	Accounts receivable, net	6(6)	843,640,016	21	856,355,266	22	772,488,971	21
1180	Accounts receivable - related parties, net	7	17,969,059	1	15,914,897	-	18,444,216	-
1200	Other receivables	6(7)(12)	52,373,214	1	61,326,685	2	62,286,256	2
1210	Other receivables - related parties	7	7,594,487	-	3,380,865	-	6,006,488	-
130X	Inventories	6(8)	808,458,797	21	730,765,401	19	758,844,903	20
1410	Prepayments	7	17,671,291	-	16,409,352	-	14,790,123	-
1470	Other current assets	6(4)	1,824,404	-	1,735,814	-	1,417,002	-
11XX	Total current assets		3,006,214,387	76	3,035,965,951	77	2,870,976,747	76
Non-current assets								
1510	Financial assets at fair value through profit or loss - non-current	6(2)	95,497,153	2	87,451,845	3	90,387,167	3
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	92,190,158	2	86,493,835	2	81,205,111	2
1535	Financial assets at amortised cost, net - non-current	6(4)	9,492,559	-	10,997,384	-	5,486,287	-
1550	Investments accounted for using equity method	6(9)	196,648,763	5	198,480,355	5	202,477,928	5
1600	Property, plant and equipment	6(10) and 8	424,229,956	11	393,967,393	10	363,748,693	10
1755	Right-of-use assets	6(11) and 7	50,437,072	1	41,327,924	1	41,009,926	1
1760	Investment property - net	6(13)	9,478,445	-	9,710,296	-	10,016,975	-
1780	Intangible assets	6(14)	40,925,492	1	39,601,142	1	45,680,425	1
1840	Deferred income tax assets		20,312,455	1	20,203,948	1	20,748,296	1
1900	Other non-current assets	6(12)(15) and 7	21,422,628	1	15,588,904	-	30,843,624	1
15XX	Total non-current assets		960,634,681	24	903,823,026	23	891,604,432	24
1XXX	Total assets		\$ 3,966,849,068	100	\$ 3,939,788,977	100	\$ 3,762,581,179	100

(Continued)

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED BALANCE SHEETS  
JUNE 30, 2024, DECEMBER 31, 2023 AND JUNE 30, 2023  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Liabilities and Equity		Notes	June 30, 2024		December 31, 2023		June 30, 2023	
			Amount	%	Amount	%	Amount	%
Current liabilities								
2100	Short-term loans	6(16)	\$ 470,794,787	12	\$ 501,772,585	12	\$ 489,184,615	13
2110	Short-term notes and bills payable	6(17)	40,524,659	1	61,328,531	2	64,127,088	2
2120	Financial liabilities at fair value through profit or loss - current	6(2)	2,678,570	-	6,881,219	-	5,194,685	-
2170	Accounts payable		879,786,999	22	878,934,744	22	761,401,797	20
2180	Accounts payable - related parties	7	11,327,183	-	14,184,424	-	12,855,902	
2200	Other payables	6(18) and 7	292,590,687	7	227,364,742	6	282,992,600	8
2230	Current tax liabilities		13,518,665	1	24,744,828	1	17,081,304	-
2250	Provisions for liabilities - current	6(25)	2,143,791	-	1,557,895	-	3,195,424	-
2280	Lease liabilities - current	7	6,437,369	-	5,742,360	-	7,446,814	-
2320	Long-term liabilities, current portion	6(20)(21)	44,454,611	1	85,892,209	2	76,719,985	2
2399	Other current liabilities - other	6(19)	107,186,336	3	100,931,157	3	99,892,797	3
21XX	Total current liabilities		1,871,443,657	47	1,909,334,694	48	1,820,093,011	48
Non-current liabilities								
2530	Corporate bonds payable	6(20)	246,264,500	7	230,519,100	6	236,889,681	7
2540	Long-term loans	6(21)	45,871,271	1	41,105,940	1	48,337,806	2
2550	Provisions for liabilities - non-current	6(25)	2,276,153	-	2,087,697	-	2,571,344	-
2570	Deferred income tax liabilities		41,880,431	1	40,673,723	1	40,965,889	1
2580	Lease liabilities - non-current	7	23,754,871	1	16,711,377	1	16,624,073	-
2600	Other non-current liabilities	6(24)	13,688,122	-	13,112,800	-	12,798,994	-
25XX	Total non-current liabilities		373,735,348	10	344,210,637	9	358,187,787	10
2XXX	Total liabilities		2,245,179,005	57	2,253,545,331	57	2,178,280,798	58
Equity								
Equity attributable to owners of parent								
	Share capital	6(26)						
3110	Common stock		138,629,906	3	138,629,906	4	138,629,906	4
	Capital reserve	6(27)						
3200	Capital surplus		189,218,924	5	198,652,898	5	194,154,369	5
	Retained earnings	6(28)						
3310	Legal reserve		213,430,086	5	199,205,382	5	199,205,382	5
3320	Special reserve		113,221,954	3	82,154,208	2	82,154,208	2
3350	Unappropriated retained earnings		926,032,148	23	987,703,855	25	891,581,628	24
	Other equity interest	6(29)						
3400	Other equity interest		(54,100,995)	(1)	(113,221,953)	(3)	(113,002,871)	(3)
3500	Treasury stocks	6(26)	(15,194)	-	(15,194)	-	(15,194)	-
31XX	Equity attributable to owners of the parent		1,526,416,829	38	1,493,109,102	38	1,392,707,428	37
36XX	Non-controlling interest	6(30)	195,253,234	5	193,134,544	5	191,592,953	5
3XXX	Total equity		1,721,670,063	43	1,686,243,646	43	1,584,300,381	42
	Commitments and contingent liabilities	9						
	Subsequent events	11						
3X2X	Total liabilities and equity		\$ 3,966,849,068	100	\$ 3,939,788,977	100	\$ 3,762,581,179	100

The accompanying notes are an integral part of these consolidated financial statements.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

SIX MONTHS ENDED JUNE 30, 2024 AND 2023

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

Items	Notes	Three months ended June 30				Six months ended June 30			
		2024		2023		2024		2023	
		Amount	%	Amount	%	Amount	%	Amount	%
4000 Operating revenue	6(31) and 7	\$ 1,550,550,895	100	\$ 1,304,548,195	100	\$ 2,874,542,542	100	\$ 2,766,985,529	100
5000 Operating costs	6(8)(35) and 7	(1,451,044,272)	(94)	(1,220,971,011)	(94)	(2,691,373,679)	(94)	(2,595,073,890)	(94)
5900 <b>Net operating margin</b>		<u>99,506,623</u>	<u>6</u>	<u>83,577,184</u>	<u>6</u>	<u>183,168,863</u>	<u>6</u>	<u>171,911,639</u>	<u>6</u>
Operating expenses	6(35)								
6100 Selling expenses		(5,551,887)	-	(5,205,605)	-	(10,455,253)	-	(11,569,086)	-
6200 General and administrative expenses		(20,184,811)	(1)	(21,253,681)	(2)	(38,882,678)	(1)	(38,766,317)	(1)
6300 Research and development expenses		(29,165,462)	(2)	(26,192,503)	(2)	(52,475,937)	(2)	(50,127,816)	(2)
6000 <b>Total operating expenses</b>		<u>(54,902,160)</u>	<u>(3)</u>	<u>(52,651,789)</u>	<u>(4)</u>	<u>(101,813,868)</u>	<u>(3)</u>	<u>(100,463,219)</u>	<u>(3)</u>
6900 Operating profit		<u>44,604,463</u>	<u>3</u>	<u>30,925,395</u>	<u>2</u>	<u>81,354,995</u>	<u>3</u>	<u>71,448,420</u>	<u>3</u>
Non-operating income and expenses									
7100 Interest income	6(32)	11,798,837	1	22,571,860	2	27,235,821	1	39,101,562	1
7010 Other income	6(33)	2,973,898	-	2,942,167	-	4,188,765	-	4,330,774	-
7020 Other gains and losses	6(34)	(3,085,370)	-	6,802,092	1	(2,693,423)	-	2,468,260	-
7050 Finance costs	6(37)	(9,263,044)	(1)	(16,805,075)	(1)	(19,899,484)	(1)	(31,557,098)	(1)
7060 Share of profit (loss) of associates and joint ventures accounted for using equity method	6(9)	1,371,053	-	1,268,805	-	(9,278,139)	-	(17,683,389)	(1)
7000 <b>Total non-operating income and expenses</b>		<u>3,795,374</u>	<u>-</u>	<u>16,779,849</u>	<u>2</u>	<u>(446,460)</u>	<u>-</u>	<u>(3,339,891)</u>	<u>(1)</u>
7900 <b>Profit before income tax</b>		<u>48,399,837</u>	<u>3</u>	<u>47,705,244</u>	<u>4</u>	<u>80,908,535</u>	<u>3</u>	<u>68,108,529</u>	<u>2</u>
7950 Income tax expense	6(38)	(9,454,869)	(1)	(12,262,154)	(1)	(17,090,965)	(1)	(19,066,090)	(1)
8200 <b>Profit for the period</b>		<u>\$ 38,944,968</u>	<u>2</u>	<u>\$ 35,443,090</u>	<u>3</u>	<u>\$ 63,817,570</u>	<u>2</u>	<u>\$ 49,042,439</u>	<u>1</u>

(Continued)

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
SIX MONTHS ENDED JUNE 30, 2024 AND 2023

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

Items	Notes	Three months ended June 30				Six months ended June 30			
		2024		2023		2024		2023	
		Amount	%	Amount	%	Amount	%	Amount	%
<b>Other comprehensive income (loss)</b>									
<b>Components of other comprehensive income (loss) that will not be reclassified to profit or loss</b>									
8316 Unrealised gain (loss) on valuation of financial assets at fair value through other comprehensive income	6(29)(30)	\$ (622,865)	-	\$ (5,465,292)	-	\$ 3,486,978	-	\$ (3,142,273)	-
8320 Share of other comprehensive gain (loss) of associates and joint ventures accounted for using equity method	6(29)	(453,705)	-	(486,174)	-	(1,127,372)	-	266,225	-
8349 Income tax related to components of other comprehensive income (loss) that will not be reclassified to profit or loss	6(38)	349,178	-	(100,668)	-	(501,652)	-	(326,424)	-
8310 Other comprehensive income (loss) that will not be reclassified to profit or loss		(727,392)	-	(6,052,134)	-	1,857,954	-	(3,202,472)	-
<b>Components of other comprehensive income (loss) that will be reclassified to profit or loss</b>									
8361 Financial statements translation differences of foreign operations	6(29)(30)	14,534,276	1	(35,511,521)	(3)	64,858,305	2	(25,990,956)	(1)
8368 Loss on hedging instrument		-	-	(303,315)	-	-	-	(403,158)	-
8370 Share of other comprehensive loss of associates and joint ventures accounted for using equity method	6(29)	(433,557)	-	(3,762,650)	-	(710,698)	-	(4,223,549)	-
8399 Income tax related to components of other comprehensive loss that will be reclassified to profit or loss	6(38)	-	-	15,370	-	-	-	30,345	-
8360 Other comprehensive income (loss) that will be reclassified to profit or loss		14,100,719	1	(39,562,116)	(3)	64,147,607	2	(30,587,318)	(1)
8300 <b>Other comprehensive income (loss) for the period</b>		\$ 13,373,327	1	\$ (45,614,250)	(3)	\$ 66,005,561	2	\$ (33,789,790)	(1)
8500 <b>Total comprehensive income (loss) for the period</b>		\$ 52,318,295	3	\$ (10,171,160)	-	\$ 129,823,131	4	\$ 15,252,649	-
Profit attributable to:									
8610 Owners of the parent		\$ 35,045,393	2	\$ 33,000,547	3	\$ 57,054,123	2	\$ 45,825,242	2
8620 Non-controlling interest		3,899,575	-	2,442,543	-	6,763,447	-	3,217,197	-
		\$ 38,944,968	2	\$ 35,443,090	3	\$ 63,817,570	2	\$ 49,042,439	2
Comprehensive income (loss) attributable to:									
8710 Owners of the parent		\$ 46,984,699	3	\$ (8,086,181)	(1)	\$ 116,473,104	4	\$ 15,966,331	1
8720 Non-controlling interest		5,333,596	-	(2,084,979)	-	13,350,027	-	(713,682)	-
		\$ 52,318,295	3	\$ (10,171,160)	(1)	\$ 129,823,131	4	\$ 15,252,649	1
Earnings per share (in dollars)	6(39)								
9750 Basic earnings per share		\$ 2.53		\$ 2.38		\$ 4.12		\$ 3.31	
9850 Diluted earnings per share		\$ 2.50		\$ 2.35		\$ 4.06		\$ 3.26	

The accompanying notes are an integral part of these consolidated financial statements.

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
SIX MONTHS ENDED JUNE 30, 2024 AND 2023  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

		Equity attributable to owners of the parent											
		Retained Earnings					Other Equity Interest						
		Common stock	Capital reserve	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments	Treasury stocks	Total	Non-controlling interest	Total equity
Notes													
<u>2023</u>													
Balance at January 1, 2023		\$ 138,629,906	\$ 193,794,160	\$ 184,894,008	\$ 89,505,893	\$ 925,890,351	\$ (96,680,590)	\$ 14,526,382	\$ -	\$ (15,194)	\$ 1,450,544,916	\$ 199,986,123	\$1,650,531,039
Profit		-	-	-	-	45,825,242	-	-	-	-	45,825,242	3,217,197	49,042,439
Other comprehensive income (loss)	6(29)(30)	-	-	-	-	-	(27,223,942)	(2,334,161)	(300,808)	-	(29,858,911)	(3,930,879)	(33,789,790)
Total comprehensive income (loss)		-	-	-	-	45,825,242	(27,223,942)	(2,334,161)	(300,808)	-	15,966,331	(713,682)	15,252,649
Appropriations of 2022 earnings:	6(28)												
Legal reserve		-	-	14,311,374	-	(14,311,374)	-	-	-	-	-	-	-
Special reserve		-	-	-	(7,351,685)	7,351,685	-	-	-	-	-	-	-
Cash dividends		-	-	-	-	(73,473,850)	-	-	-	-	(73,473,850)	-	(73,473,850)
Changes in equity of associates and joint ventures accounted for using the equity method	6(9)(27)	-	688,092	-	-	(659,038)	-	-	-	-	29,054	-	29,054
Adjustments arising from changes in percentage of ownership in subsidiaries	6(27)	-	1,160,557	-	-	(34,075)	-	-	-	-	1,126,482	-	1,126,482
Disposal of investments accounted for using equity method	6(27)	-	(1,488,440)	-	-	(28,941)	2,935	28,941	-	-	(1,485,505)	-	(1,485,505)
Decrease in non-controlling interests	6(30)	-	-	-	-	-	-	-	-	-	-	(7,679,488)	(7,679,488)
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	1,021,628	-	(1,021,628)	-	-	-	-	-
Balance at June 30, 2023		<u>\$ 138,629,906</u>	<u>\$ 194,154,369</u>	<u>\$ 199,205,382</u>	<u>\$ 82,154,208</u>	<u>\$ 891,581,628</u>	<u>\$ (123,901,597)</u>	<u>\$ 11,199,534</u>	<u>\$ (300,808)</u>	<u>\$ (15,194)</u>	<u>\$ 1,392,707,428</u>	<u>\$ 191,592,953</u>	<u>\$1,584,300,381</u>
<u>2024</u>													
Balance at January 1, 2024		\$ 138,629,906	\$ 198,652,898	\$ 199,205,382	\$ 82,154,208	\$ 987,703,855	\$ (121,542,242)	\$ 8,320,289	\$ -	\$ (15,194)	\$ 1,493,109,102	\$ 193,134,544	\$1,686,243,646
Profit		-	-	-	-	57,054,123	-	-	-	-	57,054,123	6,763,447	63,817,570
Other comprehensive income	6(29)(30)	-	-	-	-	-	57,589,247	1,829,734	-	-	59,418,981	6,586,580	66,005,561
Total comprehensive income		-	-	-	-	57,054,123	57,589,247	1,829,734	-	-	116,473,104	13,350,027	129,823,131
Appropriations of 2023 earnings:	6(28)												
Legal reserve		-	-	14,224,704	-	(14,224,704)	-	-	-	-	-	-	-
Special reserve		-	-	-	31,067,746	(31,067,746)	-	-	-	-	-	-	-
Cash dividends		-	-	-	-	(74,860,149)	-	-	-	-	(74,860,149)	-	(74,860,149)
Changes in equity of associates and joint ventures accounted for using the equity method	6(9)(27)	-	599,762	-	-	1,128,795	-	-	-	-	1,728,557	-	1,728,557
Adjustments arising from changes in percentage of ownership in subsidiaries	6(27)	-	(10,102,597)	-	-	(49)	-	-	-	-	(10,102,646)	-	(10,102,646)
Disposal of investments accounted for using equity method	6(27)	-	68,861	-	-	-	-	-	-	-	68,861	-	68,861
Decrease in non-controlling interests	6(30)	-	-	-	-	-	-	-	-	-	-	(11,231,337)	(11,231,337)
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	298,023	-	(298,023)	-	-	-	-	-
Balance at June 30, 2024		<u>\$ 138,629,906</u>	<u>\$ 189,218,924</u>	<u>\$ 213,430,086</u>	<u>\$ 113,221,954</u>	<u>\$ 926,032,148</u>	<u>\$ (63,952,995)</u>	<u>\$ 9,852,000</u>	<u>\$ -</u>	<u>\$ (15,194)</u>	<u>\$ 1,526,416,829</u>	<u>\$ 195,253,234</u>	<u>\$1,721,670,063</u>

The accompanying notes are an integral part of these consolidated financial statements.

**HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**SIX MONTHS ENDED JUNE 30, 2024 AND 2023**  
**(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)**

		Six months ended June 30	
	Notes	2024	2023
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Profit before income tax		\$ 80,908,535	\$ 68,108,529
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(13)(35)	38,217,962	37,784,818
Amortization	6(35)	1,535,176	2,931,133
Cost of share-based payments	6(36)	1,347,643	1,246,608
Provision for doubtful accounts and sales discount	12(2)	815,657	1,516,999
Impairment loss	6(34)	-	482,537
Gain on disposal of property, plant and equipment, net	6(34)	(176,202)	(3,024,738)
(Gain) loss on financial assets or liabilities at fair value through profit or loss, net	6(34)	(412,303)	12,615,679
Share of loss of associates and joint ventures accounted for using equity method	6(9)	9,278,139	17,683,389
Gain on disposal of investments	6(34)	(61,496)	(5,037,747)
Interest expense	6(37)	19,387,277	31,177,778
Interest income	6(32)	(27,235,821)	(39,101,562)
Dividend income	6(33)	(1,496,700)	(1,739,634)
Gain from lease modification	6(11)	(104,721)	(258,040)
(Gain) loss on disposal of intangible assets	6(34)	(195)	275,799
Gain on disposal of right-of-use assets	6(11)	(15,978)	-
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss, mandatorily measured at fair value		(4,486,229)	(10,191,185)
Hedging instruments		-	(424,851)
Notes receivable		(76,051)	63,573
Accounts receivable		29,551,787	280,259,309
Accounts receivable - related parties		(1,727,437)	19,015,002
Other receivables		1,651,995	(1,583,740)
Inventories		(57,642,048)	169,758,259
Prepayments		(8,791,108)	2,489,972
Changes in operating liabilities			
Accounts payable		(14,995,292)	(280,966,452)
Accounts payable - related parties		(3,084,787)	(5,584,542)
Other payables		3,457,642	(42,922,492)
Provisions for liabilities		774,351	1,416,362
Contract liabilities		3,265,378	(4,396,995)
Other current liabilities		1,612,144	(6,323,573)
Accrued pension liabilities		9,231	(117,235)
Cash inflow generated from operations		71,506,549	245,152,960
Income taxes paid		(27,720,578)	(25,027,943)
Net cash flows from operating activities		43,785,971	220,125,017

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**HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**SIX MONTHS ENDED JUNE 30, 2024 AND 2023**  
**(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)**

		Six months ended June 30	
	Notes	2024	2023
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Acquisition of financial assets at fair value through profit or loss		\$ (3,153,534)	\$ (2,948,353)
Proceeds from disposal of financial assets at fair value through profit or loss		23,348	88,668
Acquisition of financial assets at amortised cost - current		(52,543,966)	(25,613,232)
Acquisition of financial assets at amortised cost - non-current		(2,898,500)	(817,685)
Proceeds from disposal of financial assets at amortised cost - non-current		-	3,885,841
Repayment of financial assets at amortised cost at due date		4,512,160	2,864,680
Acquisition of financial assets at fair value through other comprehensive income		(1,675,251)	(1,359,733)
Proceeds from disposal of financial assets at fair value through other comprehensive income		1,303,406	1,651,567
Decrease in other receivables due from related parties		221,552	52,233
(Increase) decrease in other current assets		(521,741)	2,169,965
Proceeds from disposal of subsidiaries		-	1,317,439
Acquisition of investments accounted for using equity method		(10,438,252)	(3,006,894)
Proceeds from disposal of investments accounted for using equity method		161,864	1,633,624
Return of capital from investments accounted for using equity method	6(9)	4,887,597	13,733,122
Acquisition of property, plant and equipment	6(40)	(63,092,091)	(47,577,457)
Proceeds from disposal of property, plant and equipment	6(40)	3,217,694	6,123,814
Proceeds from disposal of investment properties		31,772	40,667
Acquisition of right-of-use assets		(1,729,665)	(1,200,812)
Proceeds from disposal of right-of-use assets		21,943	-
Acquisition of intangible assets		(1,353,540)	(1,128,375)
Proceeds from disposal of intangible assets		13,137	120,601
Increase in other non-current assets		(960,769)	(4,825,772)
Dividends received		4,309,600	3,347,287
Interest received		34,890,711	33,045,020
Other investing activities		592,349	(362,422)
Net cash flows used in investing activities		<u>(84,180,176)</u>	<u>(18,766,207)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Decrease in short-term loans		(43,105,218)	(87,290,023)
(Decrease) increase in short-term notes and bills payable		(20,859,713)	32,754,233
Proceeds from issuance of bonds		11,400,000	21,300,000
Repayments of bonds		(23,997,000)	(6,400,000)
Proceeds from long-term debt		1,513,759	17,522,054
Repayments of long-term debt		(17,900,879)	(6,768,869)
(Decrease) increase in other non-current liabilities		(829,086)	1,803,246
Payment of lease liabilities		(3,514,182)	(5,163,130)
Changes in other non-controlling interests	6(30)	(14,200,255)	(431,783)
Interest paid		(25,060,877)	(24,487,902)
Net cash flows used in financing activities		<u>(136,553,451)</u>	<u>(57,162,174)</u>
Net effect of changes in foreign currency exchange rates		<u>27,964,621</u>	<u>(18,790,054)</u>
Net (decrease) increase in cash and cash equivalents		<u>(148,983,035)</u>	<u>125,406,582</u>
Cash and cash equivalents at beginning of period		1,197,662,695	1,062,326,324
Cash and cash equivalents at end of period		<u>\$ 1,048,679,660</u>	<u>\$ 1,187,732,906</u>

The accompanying notes are an integral part of these consolidated financial statements.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE SIX MONTHS ENDED JUNE 30, 2024 AND 2023  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,  
EXCEPT AS OTHERWISE INDICATED)

1. HISTORY AND ORGANISATION

Hon Hai Precision Industry Co., Ltd. (the “Company”) was incorporated as a company limited by shares under the provisions of the Company Act of the Republic of China (R.O.C.). The Company and its subsidiaries (collectively referred herein as the “Group”) are primarily engaged in the manufacture, sales and service of connectors, case, thermal module, wired/wireless communication products, optical products, power supply modules, and assemblies for use in the IT, communications, automotive equipment, photo-electricity, precision molding, automobile, and consumer electronics industries.

2. THE DATE OF AUTHORISATION FOR ISSUANCE OF THE CONSOLIDATED FINANCIAL STATEMENTS AND PROCEDURES FOR AUTHORISATION

These consolidated financial statements were authorised for issuance by the Board of Directors on August 14, 2024.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

(1) Effect of the adoption of new issuances of or amendments to International Financial Reporting Standards (“IFRS®”) issued by International Accounting Standards Board (“IASB”) that came into effect as endorsed by the Financial Supervisory Commission (“FSC”)

New standards, interpretations and amendments endorsed by the FSC and became effective from 2024 are as follows:

New Standards, Interpretations and Amendments	Effective date by IASB
Amendments to IFRS 16, ‘Lease liability in a sale and leaseback’	January 1, 2024
Amendments to IAS 1, ‘Classification of liabilities as current or non-current’	January 1, 2024
Amendments to IAS 1, ‘Non-current liabilities with covenants’	January 1, 2024
Amendments to IAS 7 and IFRS 7, ‘Supplier finance arrangements’	January 1, 2024

The above standards and interpretations have no significant impact to the Group’s financial condition and financial performance based on the Group’s assessment.

(2) Effect of new issuances of or amendments to IFRS issued by the IASB as endorsed by the FSC but not yet adopted by the Group

New standards, interpretations and amendments endorsed by the FSC effective from 2024 are as follows:

New Standards, Interpretations and Amendments	Effective date by IASB
Amendments to IAS 21, ‘Lack of exchangeability’	January 1, 2025

The above standards and interpretations have no significant impact to the Group’s financial condition and financial performance based on the Group’s assessment.

(3) IFRS issued by IASB but not yet endorsed by the FSC

New standards, interpretations and amendments issued by IASB but not yet included in the IFRS as endorsed by the FSC are as follows:

New Standards, Interpretations and Amendments	Effective date by IASB
Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial Instruments'	January 1, 2026
Amendments to IFRS 10 and IAS 28, 'Sale or contribution of assets between an investor and its associate or joint venture'	To be determined by IASB
IFRS 17, 'Insurance contracts'	January 1, 2023
Amendments to IFRS 17, 'Insurance contracts'	January 1, 2023
Amendment to IFRS 17, 'Initial application of IFRS 17 and IFRS 9 – comparative information'	January 1, 2023
IFRS 18, 'Presentation and disclosure in financial statements'	January 1, 2027
IFRS 19, 'Subsidiaries without public accountability: disclosures'	January 1, 2027
Annual Improvements to IFRS Accounting Standards—Volume 11	January 1, 2026

Except for the following, the above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

A. Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial instruments'

The IASB issued the amendments to:

- (a) Clarify the date of recognition and derecognition of some financial assets and liabilities, with a new exception relating to the derecognition of a financial liability (or part of a financial liability) settled through an electronic cash transfer system. Applying the exception, an entity is permitted to derecognise a financial liability at an earlier date if, and only if, the entity has initiated a payment instruction and specific conditions are met. The conditions for the exception are that the entity making the payment does not have:
  - i. the practical ability to withdraw, stop or cancel the payment instruction;
  - ii. the practical ability to access the cash used for settlement; and
  - iii. significant settlement risk.
- (b) Clarify and add further guidance for assessing whether a financial asset meets the solely payments of principal and interest (SPPI) criterion, covering contractual terms that can change cash flows based on contingent events (for example, interest rates linked to ESG targets), non-recourse features and contractually-linked instruments.
- (c) Add new disclosures for certain instruments with contractual terms that can change cash flows (such as some instruments with features linked to the achievement of environment, social and governance (ESG) targets), including a qualitative description of the nature of the contingent event, quantitative information about the possible changes to contractual cash flows that could result from those contractual terms and the gross carrying amount of financial assets and amortised cost of financial liabilities subject to these contractual terms.

- (d) Update the disclosures for equity instruments designated at fair value through other comprehensive income (FVOCI). The entity shall disclose the fair value of each class of investment and is no longer required to disclose the fair value of each investment. In addition, the amendments require the entity to disclose the fair value gain or loss presented in other comprehensive income during the period, showing separately the fair value gain or loss related to investments derecognised during the reporting period and the fair value gain or loss related to investments held at the end of the reporting period; and any transfers of the cumulative gain or loss within equity during the reporting period related to the investments derecognised during that reporting period.

B. IFRS 18, 'Presentation and disclosure in financial statements'

IFRS 18, 'Presentation and disclosure in financial statements' replaces IAS 1. The standard introduces a defined structure of the statement of profit or loss, disclosure requirements related to management-defined performance measures, and enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes.

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES

Unless otherwise stated, the principal accounting policies applied in the preparation of these consolidated financial statements set out below have been consistently applied to all the periods presented.

(1) Compliance statement

The consolidated financial statements of the Group have been prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and the International Accounting Standard 34, 'Interim financial reporting' that came into effect as endorsed by the FSC.

This consolidated financial report does not include all disclosures required by International Financial Reporting Standards, International Accounting Standards, IFRIC® Interpretations, and SIC® Interpretations that came into effect as endorsed by the FSC (collectively referred herein as the "IFRSs") for the entire annual financial report.

(2) Basis of preparation

A. Except for the following items, these consolidated financial statements have been prepared under the historical cost convention:

- (a) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.
- (b) Financial assets at fair value through other comprehensive income.
- (c) Defined benefit liabilities recognised based on the net amount of pension fund assets less present value of defined benefit obligation.

B. The preparation of financial statements in conformity with IFRSs requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group's accounting policies. The areas involving a higher degree of

judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

- (a) All subsidiaries are included in the Group's consolidated financial statements. Subsidiaries are all entities (including structured entities) controlled by the Group. The Group controls an entity when the Group is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. Consolidation of subsidiaries begins from the date the Group obtains control of the subsidiaries and ceases when the Group loses control of the subsidiaries.
- (b) Inter-company transactions, balances and unrealised gains or losses on transactions between companies within the Group are eliminated. Accounting policies of subsidiaries have been adjusted where necessary to ensure consistency with the policies adopted by the Group.
- (c) Profit or loss and each component of other comprehensive income are attributed to the owners of the parent and to the non-controlling interests. Total comprehensive income is attributed to the owners of the parent and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.
- (d) Changes in a parent's ownership interest in a subsidiary that do not result in the parent losing control of the subsidiary (transactions with non-controlling interests) are accounted for as equity transactions, i.e. transactions with owners in their capacity as owners. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognised directly in equity.
- (e) When the Group loses control of a subsidiary, the Group remeasures any investment retained in the former subsidiary at its fair value. That fair value is regarded as the fair value on initial recognition of a financial asset or the cost on initial recognition of the associate or joint venture. Any difference between fair value and carrying amount is recognised in profit or loss. All amounts previously recognised in other comprehensive income in relation to the subsidiary should be reclassified from equity to profit or loss or transferred to retained earnings as specified by applicable IFRSs.



B. Subsidiaries included in the consolidated financial statements:

Investor	Subsidiary	Main Business Activities	Ownership (%)			Notes
			June 30, 2024	December 31, 2023	June 30, 2023	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Investment holdings in companies in Mainland China, Hong Kong, Europe and America primarily engaged in manufacturing, sale, research and development of computer cases, connectors and computer components	100	100	100	(e)
Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd. and subsidiaries	Investment holdings in hi-tech companies in Asia-Pacific and America	100	100	100	(e)
Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd. and subsidiaries	Venture capital investments and provides planning, advisory and business operation and management services; its investees are primarily engaged in manufacturing and sales of computer terminal monitors and related components, data storage and processing equipment	100	100	100	(e)
Hon Hai Precision Industry Co., Ltd.	Bon Shin International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing of computer terminal monitors and related components and computers and peripheral equipment	100	100	100	(a) (e)
Hon Hai Precision Industry Co., Ltd.	Hon Yuan International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing of computer terminal monitors and related components and integrated circuit design	100	100	100	(e)
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing of computer terminal monitors and related components and integrated circuit design	100	100	100	(e)
Hon Hai Precision Industry Co., Ltd.	Lin Yih International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in providing FTTH broadband rental service, researching and manufacturing of routers	100	100	100	(e)
Hon Hai Precision Industry Co., Ltd.	Hon Hai/ Foxconn Logistics California LLC.	Logistics services in America	100	100	100	(e)
Hon Hai Precision Industry Co., Ltd.	Hon Hai/ Foxconn Logistics Texas LLC.	Logistics services in America	100	100	100	(e)

Investor	Subsidiary	Main Business Activities	Ownership (%)			Notes
			June 30, 2024	December 31, 2023	June 30, 2023	
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd. and subsidiaries	Investment holdings in companies in Mainland China primarily engaged in manufacturing and sales of power supply modules, application modules and network cables assemblies	100	100	100	(e)
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore (Pte) Ltd. and subsidiaries	Asia-Pacific sales company and development of educational technology	100	100	100	(e)
Hon Hai Precision Industry Co., Ltd.	Foxconn International Inc.	Patent applications in America	100	100	100	(e)
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Leasing services	100	100	100	(e)
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology -Hong Kong Limited and subsidiaries	Investment holdings in companies in Mainland China, primarily engaged in manufacturing and trading of portable cameras	99.96	99.96	99.96	(e)
Hon Hai Precision Industry Co., Ltd.	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	100	100	100	(e)
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited and subsidiaries	Investment holdings in Vietnam export processing and construction services companies and Brazil domestic sales companies	100	100	100	(e)
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V.- Netherlands and subsidiaries	Investment holdings in companies in Europe	100	100	100	(e)
Hon Hai Precision Industry Co., Ltd.	Syntrend Creative Park Co., Ltd.	Retail of office machinery and equipment and electronic appliances, and information/software services	74.8	74.8	74.8	(e)
Hon Hai Precision Industry Co., Ltd.	Perobot Co., Ltd.	Sales, software development, repair services, after-sale services and rental services of robots	100	100	100	(e)
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Manufacturing and sales of computers and data processing equipment	100	100	100	(e)
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Eletronicos Ltda.	Manufacturing WIFI cards and modules	100	100	100	(e)
Hon Hai Precision Industry Co., Ltd.	Foxconn MOEBG Industria De Eletronicos Ltda.- Brazil	CFTV, DVR, Bluetooth module, set-top box and optical network terminal	100	100	100	(e)

Investor	Subsidiary	Main Business Activities	Ownership (%)			Notes
			June 30, 2024	December 31, 2023	June 30, 2023	
Hon Hai Precision Industry Co., Ltd.	Asia Pacific Telecom Co., Ltd.	Telecom industry, storage of data and manufacturing of wire or wireless communication, installation of computer and satellite TV channels and telecom-related business, and providing 3rd-Generation of mobile phone services	-	-	36.89	(b)
Hon Hai Precision Industry Co., Ltd.	Foxtron Vehicle Technologies Co., Ltd.	Complete electric vehicles design and development, including technical authorisation and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems	46.25	46.25	49.92	(c)
Hon Hai Precision Industry Co., Ltd.	Socle Technology Corporation	Design, manufacture and sales of electronic components and software	100	100	100	(e)
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Research, develop, design, manufacture and sales of the following products: 1. Manufacture and OEM of Si products 2. SiC power components 3. MEMS (Microelectromechanical Systems) products and manufacturing of SENSOR products and their corresponding ASIC analogue circuit	100	100	100	(e)
Hon Hai Precision Industry Co., Ltd.	Foxconn EV Singapore Holdings Pte. Ltd.		100	-	-	(d) (e)

- (a) On May 17, 2023, the Group sold 6% of the shares held in XSEMI Corporation and received cash amounting to \$204,000. In June 2023, the Group lost majority of the seats in the company's Board of Directors. As a result, the Group lost its control over XSEMI Corporation and it was not anymore included in the consolidated financial statements. The Group recognised its investments in the former subsidiary at fair value on the date that control ceased amounting to \$1,602,920 (shown as 'investments accounted for under equity method') and recognised gain of \$221,741 presented as 'other gains and losses'. The major assets of the subsidiary when it ceased to be included in the consolidated financial statements were investments accounted for under equity method amounting to \$3,036,895.
- (b) On December 15, 2023, the registered ordinary shares in Asia Pacific Telecom Co., Ltd. (APT) were exchanged for the newly issued ordinary shares in Far EasTone Telecommunications Co., Ltd. (FET) at a ratio of one share of APT to 0.0934406 share of FET, and since then, APT merged with FET and APT was the dissolved company. The Group lost control over APT and APT was not anymore included in the consolidated financial statements. Before then, the Group

classified APT as a subsidiary as the Group held the largest portion of voting rights in the shareholders' meeting of APT and directed relevant activities of APT.

- (c) The Group included Foxtron Vehicle Technologies Co., Ltd. as a subsidiary as the Group had acquired the largest portion of voting rights in the shareholders' meeting of Foxtron Vehicle Technologies Co., Ltd. and directed the relevant activities of Foxtron Vehicle Technologies Co., Ltd.
- (d) On April 30, 2024, the Group acquired 25,000 ordinary shares of ZF Chassis and a share of Class A preferred shares through the subsidiary, Foxconn EV Singapore Holdings Pte. Ltd., for a consideration of EUR 272,013 thousand and EUR 60,000 thousand, respectively, constituting 50% equity interest in ZF Chassis.
- (e) The financial statements of the entity as of and for the six months ended June 30, 2024 and 2023 were not reviewed by independent auditors as the entity did not meet the definition of significant subsidiary.
- (f) The financial statements of certain consolidated subsidiaries for the six months ended June 30, 2024 and 2023 were not reviewed by independent auditors, which statements reflect total assets of \$294,986,750 and \$245,369,984, constituting 7.44% and 6.52% of total consolidated assets, and total liabilities of \$46,694,070 and \$65,807,102, constituting 2.08% and 3.02% of the consolidated total liabilities as of June 30, 2024 and 2023, respectively, as well as total comprehensive income of \$2,823,378, \$1,691,584, \$4,542,675 and \$1,655,233, constituting 5.40%, 16.63%, 3.50% and 10.85% of the consolidated total comprehensive income for the three months and six months then ended, respectively.

C. Subsidiaries not included in the consolidated financial statements: None.

D. Adjustments for subsidiaries with different balance sheet dates: None.

E. Significant restrictions: None.

F. Subsidiaries that have non-controlling interests that are material to the Group:

The information on non-controlling interest and respective subsidiaries is as follows:

Name of subsidiary	Principal place of business	Non-controlling interest		Non-controlling interest		Description
		June 30, 2024		December 31, 2023		
		Amount	Ownership %	Amount	Ownership %	
FIH Mobile Limited	Cayman	\$ 17,329,781	36 %	\$ 17,097,800	36 %	
Foxconn Interconnect Technology Limited	Cayman	22,387,125	29 %	21,646,354	29 %	
Foxconn Ventures Pte. Ltd.	Singapore	27,237,237	46 %	25,137,733	46 %	
Foxconn Industrial Internet Co., Ltd.	China	98,409,207	16 %	96,680,006	16 %	
		<u>\$165,363,350</u>		<u>\$160,561,893</u>		

Name of subsidiary	Principal place of business	Non-controlling interest		
		June 30, 2023		
		Ownership		Description
		Amount	%	
FIH Mobile Limited	Cayman	\$ 17,592,788	36 %	
Foxconn Interconnect Technology Limited	Cayman	20,463,594	29 %	
Foxconn Ventures Pte. Ltd.	Singapore	24,747,041	46 %	
Foxconn Industrial Internet Co., Ltd.	China	86,464,961	16 %	
Asia Pacific Telecom Co., Ltd.	Taiwan	14,646,425	63 %	
		<u>\$163,914,809</u>		

Summarised financial information of the subsidiary:

Balance sheets

FIH Mobile Limited			
	June 30, 2024	December 31, 2023	June 30, 2023
Current assets	\$ 123,892,546	\$ 105,475,323	\$ 116,460,118
Non-current assets	27,782,565	27,174,523	28,940,088
Current liabilities	(102,207,774)	(84,052,184)	(95,726,846)
Non-current liabilities	(645,820)	(647,944)	(463,302)
Total net assets	<u>\$ 48,821,517</u>	<u>\$ 47,949,718</u>	<u>\$ 49,210,058</u>

Foxconn Interconnect Technology Limited			
	June 30, 2024	December 31, 2023	June 30, 2023
Current assets	\$ 94,431,283	\$ 95,530,155	\$ 91,098,793
Non-current assets	66,848,945	60,898,465	52,758,820
Current liabilities	(61,594,010)	(78,700,327)	(70,757,522)
Non-current liabilities	(22,270,642)	(2,876,461)	(2,343,690)
Total net assets	<u>\$ 77,415,576</u>	<u>\$ 74,851,832</u>	<u>\$ 70,756,401</u>

Foxconn Ventures Pte. Ltd.			
	June 30, 2024	December 31, 2023	June 30, 2023
Current assets	\$ 44,654,774	\$ 39,850,910	\$ 38,195,701
Non-current assets	15,210,778	15,401,132	16,196,638
Current liabilities	(3,493)	(4,278)	(3,237)
Total net assets	<u>\$ 59,862,059</u>	<u>\$ 55,247,764</u>	<u>\$ 54,389,102</u>

Foxconn Industrial Internet Co., Ltd.

	June 30, 2024	December 31, 2023	June 30, 2023
Current assets	\$ 1,136,984,408	\$ 1,093,730,794	\$ 1,006,689,940
Non-current assets	167,670,623	152,322,745	141,538,046
Current liabilities	(650,898,392)	(597,326,772)	(565,261,664)
Non-current liabilities	(34,398,327)	(39,226,172)	(39,472,302)
Total net assets	<u>\$ 619,358,312</u>	<u>\$ 609,500,595</u>	<u>\$ 543,494,020</u>

Asia Pacific  
Telecom Co., Ltd.

	June 30, 2023
Current assets	\$ 2,917,502
Non-current assets	35,197,249
Current liabilities	(10,207,814)
Non-current liabilities	(6,973,034)
Total net assets	<u>\$ 20,933,903</u>

Statements of comprehensive income (loss)

FIH Mobile Limited

	Three months ended June 30,	
	2024	2023
Revenue and other operating revenue	\$ 29,075,539	\$ 46,955,980
(Loss) profit for the period from continuing operations	(367,608)	67,400
Other comprehensive loss, net of tax	(585,425)	(5,612,385)
Total comprehensive loss for the period	<u>\$ (953,033)</u>	<u>\$ (5,544,985)</u>
Comprehensive loss attributable to non-controlling interest	\$ (357,321)	\$ (1,995,444)
Dividends paid to non-controlling interest	<u>\$ -</u>	<u>\$ -</u>

FIH Mobile Limited

	Six months ended June 30,	
	2024	2023
Revenue and other operating revenue	\$ 60,467,418	\$ 85,700,821
Loss for the period from continuing operations	(1,009,417)	(1,522,458)
Other comprehensive loss, net of tax	(779,538)	(4,675,621)
Total comprehensive loss for the period	<u>\$ (1,788,955)</u>	<u>\$ (6,198,079)</u>
Comprehensive loss attributable to non-controlling interest	\$ (647,600)	\$ (2,227,698)
Dividends paid to non-controlling interest	<u>\$ -</u>	<u>\$ -</u>

	Foxconn Interconnect Technology Limited	
	Three months ended June 30,	
	2024	2023
Revenue and other operating revenue	\$ 35,180,650	\$ 27,971,058
Profit for the period from continuing operations	724,375	17,371
Other comprehensive loss, net of tax	(900,268)	(2,663,861)
Total comprehensive loss for the period	\$ (175,893)	\$ (2,646,490)
Comprehensive loss attributable to non-controlling interest	\$ (51,372)	\$ (765,886)
Dividends paid to non-controlling interest	\$ -	\$ -
	Foxconn Interconnect Technology Limited	
	Six months ended June 30,	
	2024	2023
Revenue and other operating revenue	\$ 65,165,611	\$ 53,692,760
Profit (loss) for the period from continuing operations	1,045,203	(265,156)
Other comprehensive loss, net of tax	(2,694,019)	(2,014,803)
Total comprehensive loss for the period	\$ (1,648,816)	\$ (2,279,959)
Comprehensive loss attributable to non-controlling interest	\$ (477,462)	\$ (508,722)
Dividends paid to non-controlling interest	\$ -	\$ -
	Foxconn Ventures Pte. Ltd.	
	Three months ended June 30,	
	2024	2023
Revenue and other operating revenue	\$ -	\$ -
Profit for the period from continuing operations	823,516	353,246
Other comprehensive loss, net of tax	(42,033)	(206,584)
Total comprehensive income for the period	\$ 781,483	\$ 146,662
Comprehensive income attributable to non-controlling interest	\$ 355,574	\$ 58,622
Dividends paid to non-controlling interest	\$ -	\$ -
	Foxconn Ventures Pte. Ltd.	
	Six months ended June 30,	
	2024	2023
Revenue and other operating revenue	\$ -	\$ -
Profit for the period from continuing operations	1,481,931	873,490
Other comprehensive loss, net of tax	(23,075)	(393,833)
Total comprehensive income for the period	\$ 1,458,856	\$ 479,657
Comprehensive income attributable to non-controlling interest	\$ 663,779	\$ 218,244
Dividends paid to non-controlling interest	\$ -	\$ -

	Foxconn Industrial Internet Co., Ltd.	
	Three months ended June 30,	
	2024	2023
Revenue and other operating revenue	\$ 650,937,781	\$ 439,906,070
Profit for the period from continuing operations	21,182,264	17,553,200
Other comprehensive income, net of tax	94,958	3,561,196
Total comprehensive income for the period	\$ 21,277,222	\$ 21,114,396
Comprehensive income attributable to non-controlling interest	\$ 3,394,912	\$ 3,314,344
Dividends paid to non-controlling interest	\$ -	\$ -
	Foxconn Industrial Internet Co., Ltd.	
	Six months ended June 30,	
	2024	2023
Revenue and other operating revenue	\$ 1,170,530,104	\$ 909,862,435
Profit for the period from continuing operations	38,410,329	30,846,886
Other comprehensive income, net of tax	4,106,269	3,525,523
Total comprehensive income for the period	\$ 42,516,598	\$ 34,372,409
Comprehensive income attributable to non-controlling interest	\$ 6,891,493	\$ 5,426,528
Dividends paid to non-controlling interest	\$ -	\$ -
	Asia Pacific Telecom Co., Ltd.	
	Three months ended June 30,	Six months ended June 30,
	2023	
Revenue and other operating revenue	\$ 2,842,973	\$ 5,839,689
Loss for the period from continuing operations	(1,160,082)	(2,418,102)
Other comprehensive income, net of tax	-	-
Total comprehensive loss for the period	\$ (1,160,082)	\$ (2,418,102)
Comprehensive loss attributable to non-controlling interest	\$ (732,496)	\$ (1,526,804)
Dividends paid to non-controlling interest	\$ -	\$ -



## Statements of cash flows

FIH Mobile Limited		
Six months ended June 30,		
	2024	2023
Net cash used in operating activities	\$ (6,296,039)	\$ (19,209,565)
Net cash used in investing activities	(1,588,684)	(1,168,201)
Net cash provided by financing activities	4,046,611	3,285,530
Effect of exchange rates on cash and cash equivalents	(612,512)	(740,135)
Decrease in cash and cash equivalents	(4,450,624)	(17,832,371)
Cash and cash equivalents, beginning of period	58,865,804	55,757,080
Cash and cash equivalents, end of period	\$ 54,415,180	\$ 37,924,709

Foxconn Interconnect Technology Limited		
Six months ended June 30,		
	2024	2023
Net cash (used in) provided by operating activities	\$ (1,330,932)	\$ 6,193,799
Net cash used in investing activities	(9,639,223)	(1,526,247)
Net cash provided by financing activities	3,115,131	10,731,910
Effect of exchange rates on cash and cash equivalents	(1,418,689)	(1,055,871)
(Decrease) increase in cash and cash equivalents	(9,273,713)	14,343,591
Cash and cash equivalents, beginning of period	41,992,012	27,924,075
Cash and cash equivalents, end of period	\$ 32,718,299	\$ 42,267,666

Foxconn Ventures Pte. Ltd.		
Six months ended June 30,		
	2024	2023
Net cash used in operating activities	\$ (4,457)	\$ (4,244)
Net cash provided by investing activities	2,637,142	1,285,936
Net cash provided by financing activities	-	-
Effect of exchange rates on cash and cash equivalents	-	-
Increase in cash and cash equivalents	2,632,685	1,281,692
Cash and cash equivalents, beginning of period	41,261,927	36,187,165
Cash and cash equivalents, end of period	\$ 43,894,612	\$ 37,468,857

	Foxconn Industrial Internet Co., Ltd.	
	Six months ended June 30,	
	2024	2023
Net cash provided by operating activities	\$ 21,556,119	\$ 117,167,047
Net cash used in investing activities	(14,721,887)	(7,072,445)
Net cash used in financing activities	(74,489,398)	(50,671,623)
Effect of exchange rates on cash and cash equivalents	1,527,880	3,928,155
(Decrease) increase in cash and cash equivalents	(66,127,286)	63,351,134
Cash and cash equivalents, beginning of period	367,748,556	304,830,608
Cash and cash equivalents, end of period	<u>\$ 301,621,270</u>	<u>\$ 368,181,742</u>

	Asia Pacific Telecom Co., Ltd.
	Six months ended June 30, 2023
Net cash provided by operating activities	\$ 930,552
Net cash used in investing activities	(701,992)
Net cash provided by financing activities	221,700
Increase in cash and cash equivalents	450,260
Cash and cash equivalents, beginning of period	208,909
Cash and cash equivalents, end of period	<u>\$ 659,169</u>

Note: The summarised financial information of the subsidiaries stated above were based on each subgroup's consolidated balance sheets, consolidated statements of comprehensive income and consolidated statements of cash flows in the presentation currencies of their own and translated into New Taiwan Dollars at the closing exchange rate at the corresponding balance sheet date and average exchange rates of the corresponding period, respectively.

(4) Foreign currency translation

A. The consolidated financial statements are presented in New Taiwan Dollars, which is the Company's functional and the Group's presentation currency.

B. Foreign currency transactions and balances

(a) Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions or valuation where items are remeasured. Foreign exchange gains and losses resulting from the settlement of such transactions are recognised in profit or loss in the period in which they arise, except when deferred in other comprehensive income as qualifying cash flow hedges and qualifying net investment hedges.

(b) Monetary assets and liabilities denominated in foreign currencies at the period end are re-translated at the exchange rates prevailing at the balance sheet date. Exchange

differences arising upon re-translation at the balance sheet date are recognised in profit or loss.

- (c) Non-monetary assets and liabilities denominated in foreign currencies held at fair value through profit or loss are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognised in profit or loss. Non-monetary assets and liabilities denominated in foreign currencies held at fair value through other comprehensive income are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognised in other comprehensive income. However, non-monetary assets and liabilities denominated in foreign currencies that are not measured at fair value are translated using the historical exchange rates at the dates of the initial transactions.
- (d) All foreign exchange gains and losses are presented in the statement of comprehensive income within “other gains and losses”.

#### C. Translation of foreign operations

- (a) The operating results and financial position of all the group entities and associates that have a functional currency different from the presentation currency are translated into the presentation currency as follows:
  - i. Assets and liabilities for each balance sheet presented are translated at the closing exchange rate at the date of that balance sheet;
  - ii. Income and expenses for each statement of comprehensive income are translated at average exchange rates of that period; and
  - iii. All resulting exchange differences are recognised in other comprehensive income.
- (b) When the foreign operation of an associate is partially disposed of or sold, exchange differences that were recorded in other comprehensive income are proportionately reclassified to profit or loss as part of the gain or loss on sale. In addition, if the Group still retains partial interest in the former foreign associate after losing significant influence over the former foreign associate, such transactions should be accounted for as disposal of all interest in these foreign operations.
- (c) When the foreign operation partially disposed of or sold is a subsidiary, cumulative exchange differences that were recorded in other comprehensive income are proportionately transferred to the non-controlling interest in this foreign operation. In addition, even when the Group retains partial interest in the former foreign subsidiary after losing control of the former foreign subsidiary, such transactions should be accounted for as disposal of all interest in the foreign operation.
- (d) Goodwill and fair value adjustments arising on the acquisition of a foreign entity are treated as assets and liabilities of the foreign entity and translated at the closing exchange rates at the balance sheet date.

(5) Classification of current and non-current items

- A. Assets that meet one of the following criteria are classified as current assets; otherwise they are classified as non-current assets:
- (a) Assets arising from operating activities that are expected to be realised, or are intended to be sold or consumed within the normal operating cycle;
  - (b) Assets held mainly for trading purposes;
  - (c) Assets that are expected to be realised within twelve months from the balance sheet date;
  - (d) Cash and cash equivalents, excluding restricted cash and cash equivalents and those that are to be exchanged or used to settle liabilities more than twelve months after the balance sheet date.
- B. Liabilities that meet one of the following criteria are classified as current liabilities; otherwise they are classified as non-current liabilities:
- (a) Liabilities that are expected to be settled within the normal operating cycle;
  - (b) Liabilities arising mainly from trading activities;
  - (c) Liabilities that are to be settled within twelve months from the balance sheet date;
  - (d) Liabilities for which the repayment date cannot be extended unconditionally to more than twelve months after the balance sheet date.

(6) Cash equivalents

Cash equivalents refer to short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Time deposits that meet the above criteria and are held for the purpose of meeting short-term cash commitment in operations are classified as cash equivalents.

(7) Financial assets at fair value through profit or loss

- A. Financial assets at fair value through profit or loss are financial assets that are not measured at amortised cost or fair value through other comprehensive income.
- B. On a regular way purchase or sale basis, financial assets at fair value through profit or loss are recognised and derecognised using trade date accounting.
- C. At initial recognition, the Group measures the financial assets at fair value and recognises the transaction costs in profit or loss. The Group subsequently measures the financial assets at fair value and recognises the gain or loss in profit or loss.
- D. The Group recognises the dividend income when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Group and the amount of the dividend can be measured reliably.

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

- A. Financial assets at fair value through other comprehensive income comprise equity securities which are not held for trading, and for which the Group has made an irrevocable

election at initial recognition to recognise changes in fair value in other comprehensive income and debt instruments which meet all of the following criteria:

- (a) The objective of the Group's business model is achieved both by collecting contractual cash flows and selling financial assets.
- (b) The assets' contractual cash flows represent solely payments of principal and interest.
- B. On a regular way purchase or sale basis, financial assets at fair value through other comprehensive income are recognised and derecognised using trade date accounting.
- C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs. The Group subsequently measures the financial assets at fair value:
  - (a) The changes in fair value of equity investments that were recognised in other comprehensive income are reclassified to retained earnings and are not reclassified to profit or loss following the derecognition of the investment. Dividends are recognised as dividend income when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Group and the amount of the dividend can be measured reliably.
  - (b) Except for the recognition of impairment loss, interest income and gain or loss on foreign exchange which are recognised in profit or loss, the changes in fair value of debt instruments are taken through other comprehensive income. When the financial asset is derecognised, the cumulative gain or loss previously recognised in other comprehensive income is reclassified from equity to profit or loss.

(9) Financial assets at amortised cost

- A. Financial assets at amortised cost are those that meet all of the following criteria:
  - (a) The objective of the Group's business model is achieved by collecting contractual cash flows.
  - (b) The assets' contractual cash flows represent solely payments of principal and interest.
- B. On a regular way purchase or sale basis, financial assets at amortised cost are recognised and derecognised using trade date accounting.
- C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs. Interest income from these financial assets is included in finance income using the effective interest method. A gain or loss is recognised in profit or loss when the asset is derecognised or impaired.
- D. The Group's time deposits which do not fall under cash equivalents are those with a short maturity period and are measured at initial investment amount as the effect of discounting is immaterial.

(10) Accounts and notes receivable

- A. Accounts and notes receivable entitle the Group a legal right to receive consideration in exchange for transferred goods or rendered services.

- B. The short-term accounts and notes receivable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.
- C. The Group's operating pattern of accounts receivable that are expected to be factored is for the purpose of receiving contract cash flow and selling, and the accounts receivable are subsequently measured at fair value, with any changes in fair value recognised in other comprehensive income.

(11) Impairment of financial assets

For debt instruments measured at fair value through other comprehensive income and financial assets at amortised cost including accounts receivable that have a significant financing component, at each reporting date, the Group recognises the impairment provision for 12 months expected credit losses if there has not been a significant increase in credit risk since initial recognition or recognises the impairment provision for the lifetime expected credit losses (ECLs) if such credit risk has increased since initial recognition after taking into consideration all reasonable and verifiable information that includes forecasts. On the other hand, for accounts receivable or contract assets that do not contain a significant financing component, the Group recognises the impairment provision for lifetime ECLs.

(12) Derecognition of financial assets

The Group derecognises a financial asset when one of the following conditions is met:

- A. The contractual rights to receive the cash flows from the financial asset expire.
- B. The contractual rights to receive cash flows of the financial asset have been transferred and the Group has transferred substantially all risks and rewards of ownership of the financial asset.
- C. The contractual rights to receive cash flows of the financial asset have been transferred; and the Group has not retained control of the financial asset.

(13) Leasing arrangement (lessor) – Lease receivables / Operating leases

- A. Based on the terms of a lease contract, a lease is classified as a finance lease if the lessee assumes substantially all the risks and rewards incidental to ownership of the leased asset.
  - (a) At commencement of the lease term, the lessor should record a finance lease in the balance sheet as 'lease receivables' at an amount equal to the net investment in the lease (including initial direct costs). The difference between gross lease receivable and the present value of the receivable is recognised as 'unearned finance income of finance lease'.
  - (b) The lessor should allocate finance income over the lease term based on a systematic and rational basis reflecting a constant periodic rate of return on the lessor's net investment in the finance lease.
  - (c) Lease payments (excluding costs for services) during the lease term are applied against the gross investment in the lease to reduce both the principal and the unearned finance income.
- B. Lease income from an operating lease (net of any incentives given to the lessee) is

recognised in profit or loss on a straight-line basis over the lease term.

(14) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined using the weighted-average method. The cost of finished goods and work in progress comprises raw materials, direct labor, other direct costs and related production overheads (allocated based on normal operating capacity). It excludes borrowing costs. The item by item approach is used in applying the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

(15) Investments accounted for under the equity method / associates

- A. Associates are all entities over which the Group has significant influence but not control. In general, it is presumed that the investor has significant influence, if an investor holds, directly or indirectly 20 percent or more of the voting power of the investee. Investments in associates are accounted for using the equity method and are initially recognised at cost.
- B. The Group's share of its associates' post-acquisition profits or losses is recognised in profit or loss, and its share of post-acquisition movements in other comprehensive income is recognised in other comprehensive income. When the Group's share of losses in an associate equals or exceeds its interest in the associate, including any other unsecured receivables, the Group does not recognise further losses, unless it has incurred legal or constructive obligations or made payments on behalf of the associate.
- C. When changes in an associate's equity do not arise from profit or loss or other comprehensive income of the associate and such changes do not affect the Group's ownership percentage of the associate, the Group recognises change in ownership interests in the associate in 'capital surplus' in proportion to its ownership.
- D. Unrealised gains on transactions between the Group and its associates are eliminated to the extent of the Group's interest in the associates. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting policies of associates have been adjusted where necessary to ensure consistency with the policies adopted by the Group.
- E. In the case that an associate issues new shares and the Group does not subscribe or acquire new shares proportionately, which results in a change in the Group's ownership percentage of the associate but maintains significant influence on the associate, then 'capital surplus' and 'investments accounted for under the equity method' shall be adjusted for the increase or decrease of its share of equity interest. If the above condition causes a decrease in the Group's ownership percentage of the associate, in addition to the above adjustment, the amounts previously recognised in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately on the same basis as would be required if the relevant assets or liabilities were disposed of or transferred to retained earnings directly according to the requirements in IFRSs.

- F. Upon loss of significant influence over an associate, the Group remeasures any investment retained in the former associate at its fair value. Any difference between fair value and carrying amount is recognised in profit or loss.
- G. When the Group disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognised in other comprehensive income in relation to the associate, are reclassified to profit or loss, on the same basis as would be required if the relevant assets or liabilities were disposed of or transferred to retained earnings directly according to the requirements in IFRSs. If it retains significant influence over this associate, the amounts previously recognised in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately in accordance with the aforementioned approach.
- H. When the Group disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognised as capital surplus in relation to the associate are transferred to profit or loss. If it retains significant influence over this associate, the amounts previously recognised as capital surplus in relation to the associate are transferred to profit or loss proportionately.

(16) Investment accounted for using equity method- joint ventures

The Group accounts for its interest in a joint venture using equity method. Unrealised profits and losses arising from the transactions between the Group and its joint venture are eliminated to the extent of the Group's interest in the joint venture. However, when the transaction provides evidence of a reduction in the net realisable value of current assets or an impairment loss, all such losses shall be recognised immediately. When the Group's share of losses in a joint venture equals or exceeds its interest in the joint venture together with any other unsecured receivables, the Group does not recognise further losses, unless it has incurred legal or constructive obligations or made payments on behalf of the joint venture.

(17) Property, plant and equipment

- A. Property, plant and equipment are initially recorded at cost. Borrowing costs incurred during the construction period are capitalised.
- B. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to profit or loss during the financial period in which they are incurred.
- C. While land is not depreciated, other property, plant and equipment that apply cost model are depreciated using the straight-line method to allocate their cost over their estimated useful lives. Each component of property, plant and equipment that is significant in relation to the total cost of the item is depreciated separately.
- D. The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each financial year-end. If expectations for the assets' residual



values and useful lives differ from previous estimates or the patterns of consumption of the assets' future economic benefits embodied in the assets have changed significantly, any change is accounted for as a change in estimate under IAS 8, 'Accounting Policies, Changes in Accounting Estimates and Errors', from the date of the change. The estimated useful lives of property, plant and equipment are as follows:

Buildings	15 ~ 51 years
( Auxiliary buildings	5 ~ 11 years )
Machinery and equipment	3 ~ 9 years
Computer and communication equipment	3 ~ 25 years
Other equipment	1 ~ 25 years

(18) Leasing arrangements (lessee) - right-of-use assets / lease liabilities

- A. Leases are recognised as a right-of-use asset and a corresponding lease liability at the date at which the leased asset is available for use by the Group. For short-term leases or leases of low-value assets, lease payments are recognised as an expense on a straight-line basis over the lease term.
- B. Lease liabilities include the net present value of the remaining lease payments at the commencement date, discounted using the incremental borrowing interest rate. Lease payments are comprised of the following:
  - (a) Fixed payments, less any lease incentives receivable;
  - (b) Variable lease payments that depend on an index or a rate;
  - (c) Amounts expected to be payable by the lessee under residual value guarantees;
  - (d) The exercise price of a purchase option, if the lessee is reasonably certain to exercise that option; and
  - (e) Payments of penalties for terminating the lease, if the lease term reflects the lessee exercising that option.

The Group subsequently measures the lease liability at amortised cost using the interest method and recognises interest expense over the lease term. The lease liability is remeasured and the amount of remeasurement is recognised as an adjustment to the right-of-use asset when there are changes in the lease term or lease payments and such changes do not arise from contract modifications.

- C. At the commencement date, the right-of-use asset is stated at cost comprising the following:
  - (a) The amount of the initial measurement of lease liability;
  - (b) Any lease payments made at or before the commencement date;
  - (c) Any initial direct costs incurred by the lessee; and
  - (d) An estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease.

The right-of-use asset is measured subsequently using the cost model and is depreciated from the commencement date to the earlier of the end of the asset's useful life or the end of the lease term. When the lease liability is remeasured, the amount of remeasurement is recognised as an adjustment to the right-of-use asset.

- D. For lease modifications that decrease the scope of the lease, the lessee shall decrease the carrying amount of the right-of-use asset to reflect the partial or full termination of the lease, and recognise the difference between remeasured lease liability in profit or loss.

(19) Investment property

An investment property is stated initially at its cost and measured subsequently using the cost model. Investment property is depreciated on a straight-line basis over its estimated useful life of 6 to 51 years.

(20) Intangible assets

- A. Trademark is amortised on a straight-line basis over its estimated useful life of 3 to 20 years.

- B. Goodwill is generated by adopting the acquisition method when merger and acquisition occurs.

- C. Patent is amortised on a straight-line basis over its estimated useful life of 2 to 20 years.

- D. The developed technologies are obtained from business combination and the capital contribution in the form of technology. They included application technology such as home networking, Internet of Things, model platforms and electric vehicle power systems. If the developed technologies are available for use, they will be amortised on a straight-line basis over its estimated useful life of 4 to 10 years or using the units of production method. The remaining developed technologies that are not yet available for use will be tested annually for impairment and amortised when they are available for use.

- E. Customer relationship and Supplier relationship are obtained as a result of a business combination and are amortised on a straight-line basis over its estimated life of 5 to 12 years.

- F. Software is stated initially at its costs and is amortised on a straight-line basis over its estimated useful life of 2 to 10 years.

- G. Concession obtained individually is stated initially at its costs and is amortised on a straight-line basis over its useful life of 11.5 to 20 years.

- H. Internally generated intangible assets—research and development expenditures

(a) Research expenditures are recognised as an expense as incurred.

(b) Development expenditures that do not meet the following criteria are recognised as expenses as incurred, but are recognised as intangible assets when the following criteria are met:

- i. It is technically feasible to complete the intangible asset so that it will be available for use or sale;

- ii. An entity intends to complete the intangible asset and use or sell it;
  - iii. An entity has the ability to use or sell the intangible asset;
  - iv. It can be demonstrated how the intangible asset will generate probable future economic benefits;
  - v. Adequate technical, financial and other resources to complete the development and to use or sell the intangible asset are available; and
  - vi. The expenditure attributable to the intangible asset during its development can be reliably measured.
- (c) Upon being available for use, internally generated intangible assets are amortised on a straight-line basis over their estimated useful life.

(21) Impairment of non-financial assets

- A. The Group assesses at each balance sheet date the recoverable amounts of those assets where there is an indication that they are impaired. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell or value in use. Except for goodwill, when the circumstances or reasons for recognising impairment loss for an asset in prior periods no longer exist or diminish, the impairment loss is reversed. The increased carrying amount due to reversal should not be more than what the depreciated or amortised historical cost would have been if the impairment had not been recognised.
- B. The recoverable amount of goodwill shall be evaluated annually. An impairment is recognised when recoverable amount is lower than carrying amount. Impairment loss should not be reversed in the future.
- C. For the purpose of impairment testing, goodwill acquired in a business combination is allocated to each of the cash-generating units, or groups of cash-generating units, that is/are expected to benefit from the synergies of the business combination. Each unit or group of units to which the goodwill is allocated represents the lowest level within the entity at which the goodwill is monitored for internal management purposes. Goodwill is monitored at the operating segment level.

(22) Borrowings

Borrowings comprise long-term and short-term bank borrowings and other long-term and short-term loans. Borrowings are recognised initially at fair value, net of transaction costs incurred. Borrowings are subsequently stated at amortised cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognised in profit or loss over the period of the borrowings using the effective interest method.

(23) Notes and accounts payable

- A. Accounts payable are liabilities for purchases of raw materials, goods or services and notes payable are those resulting from operating and non-operating activities.

B. The short-term notes and accounts payable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

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

A. Financial liabilities are classified in this category of held for trading if acquired principally for the purpose of repurchasing in the short-term. Derivatives are also categorised as financial liabilities held for trading unless they are designated as hedges. Financial liabilities that meet one of the following criteria are designated as at fair value through profit or loss at initial recognition:

(a) Hybrid (combined) contracts; or

(b) They eliminate or significantly reduce a measurement or recognition inconsistency; or

(c) They are managed and their performance is evaluated on a fair value basis, in accordance with a documented risk management policy.

B. At initial recognition, the Group measures the financial liabilities at fair value. All related transaction costs are recognised in profit or loss. The Group subsequently measures these financial liabilities at fair value with any gain or loss recognised in profit or loss.

C. If the credit risk results in fair value changes in financial liabilities designated as at fair value through profit or loss, they are recognised in other comprehensive income in the circumstances other than avoiding accounting mismatch or recognising in profit or loss for loan commitments or financial guarantee contracts.

(25) Bonds payable

Ordinary corporate bonds issued by the Group are initially recognised at fair value less transaction costs. Any difference between the proceeds (net of transaction costs) and the redemption value is presented as an addition to or deduction from bonds payable, which is amortised to profit or loss over the period of bond circulation using the effective interest method as an adjustment to 'finance costs'.

(26) Convertible bonds payable

Convertible bonds issued by the Group contain conversion options (that is, the bondholders have the right to convert the bonds into the Group's common shares by exchanging a fixed amount of cash for a fixed number of common shares), call options and put options. The Group classifies the bonds payable upon issuance as a financial asset, a financial liability or an equity instrument in accordance with the contract terms. They are accounted for as follows:

(a) The embedded call options and put options are recognised initially at net fair value as 'financial assets or financial liabilities at fair value through profit or loss'. They are subsequently remeasured and stated at fair value on each balance sheet date; the gain or loss is recognised as 'gain or loss on valuation of financial assets or financial liabilities at fair value through profit or loss'.

(b) The host contracts of bonds are initially recognised at fair value. Any difference between the initial recognition and the redemption value is accounted for as the premium or discount

on bonds payable and subsequently is amortised in profit or loss as an adjustment to 'finance costs' over the period of circulation using the effective interest method.

- (c) The embedded conversion options which meet the definition of an equity instrument are initially recognised in 'capital surplus—share options' at the residual amount of total issue price less the amount of financial assets or financial liabilities at fair value through profit or loss and bonds payable as stated above. Conversion options are not subsequently remeasured.
- (d) Any transaction costs directly attributable to the issuance are allocated to each liability or equity component in proportion to the initial carrying amount of each abovementioned item.
- (e) When bondholders exercise conversion options, the liability component of the bonds shall be remeasured on the conversion date. The issuance cost of converted common shares is the total book value of the abovementioned liability component and 'capital surplus—share options'.

(27) Derecognition of financial liabilities

A financial liability is derecognised when the obligation specified in the contract is either discharged or cancelled or expires.

(28) Offsetting financial instruments

Financial assets and liabilities are offset and reported in the net amount in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously.

(29) Non-hedging and embedded derivatives

Non-hedging derivatives are initially recognised at fair value on the date a derivative contract is entered into and recorded as financial assets or financial liabilities at fair value through profit or loss. They are subsequently remeasured at fair value and the gains or losses are recognised in profit or loss.

(30) Hedge accounting

A. At the inception of the hedging relationship, there is formal designation and documentation of the hedging relationship and the Group's risk management objective and strategy for undertaking the hedge. That documentation shall include identification of the hedging instrument, the hedged item, the nature of the risk being hedged and how the Group will assess whether the hedging relationship meets the hedge effectiveness requirements.

B. The Group designates the hedging relationship as follows:

Cash flow hedge: a hedge of the exposure to variability in cash flows that is attributable to a particular risk associated with a recognised asset or liability or a highly probable forecast transaction.

C. Cash flow hedges

(a) The cash flow hedge reserve associated with the hedged item is adjusted to the lower of

the following (in absolute amounts):

- i. the cumulative gain or loss on the hedging instrument from inception of the hedge;  
and
  - ii. the cumulative change in fair value of the hedged item from inception of the hedge.
- (b) The effective portion of the gain or loss on the hedging instrument is recognised in other comprehensive income. The gain or loss on the hedging instrument relating to the ineffective portion is recognised in profit or loss.
- (c) The amount that has been accumulated in the cash flow hedge reserve in accordance with (a) is accounted for as follows:
- i. If a hedged forecast transaction subsequently results in the recognition of a non-financial asset or non-financial liability, or a hedged forecast transaction for a non-financial asset or non-financial liability becomes a firm commitment for which fair value hedge accounting is applied, the Group shall remove that amount from the cash flow hedge reserve and include it directly in the initial cost or other carrying amount of the asset or liability.
  - ii. For cash flow hedges other than those covered by i. above, that amount shall be reclassified from the cash flow hedge reserve to profit or loss as a reclassification adjustment in the same period or periods during which the hedged expected future cash flows affect profit or loss.
  - iii. If that amount is a loss and the Group expects that all or a portion of that loss will not be recovered in one or more future periods, it shall immediately reclassify the amount that is not expected to be recovered into profit or loss as a reclassification adjustment.
- (d) When the hedging instrument expires, or is sold, terminated, exercised or when the hedging relationship ceases to meet the qualifying criteria, if the forecast transaction is still expected to occur, the amount that has been accumulated in the cash flow hedge reserve shall remain in the cash flow hedge reserve until the forecast transaction occurs; if the forecast transaction is no longer expected to occur, the amount shall be immediately reclassified from the cash flow hedge reserve to profit or loss as a reclassification adjustment.

(31) Provisions

Provisions are recognised when the Group has a present legal or constructive obligation as a result of past events, and it is probable that an outflow of economic resources will be required to settle the obligation and the amount of the obligation can be reliably estimated. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation on the balance sheet date, which is discounted using a pre-tax discount rate that reflects the current market assessments of the time value of money and the risks specific to the obligation. When discounting is used, the increase in the provision due to passage of time is recognised as interest expense. Provisions are not recognised for future operating losses.

(32) Employee benefits

A. Short-term employee benefits

Short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in respect of service rendered by employees in a period and should be recognised as expense in that period when the employees render service.

B. Pensions

(a) Defined contribution plans

For defined contribution plans, the contributions are recognised as pension expense when they are due on an accrual basis. Prepaid contributions are recognised as an asset to the extent of a cash refund or a reduction in the future payments.

(b) Defined benefit plans

- i. Net obligation under a defined benefit plan is defined as the present value of an amount of pension benefits that employees will receive on retirement for their services with the Group in current period or prior periods. The liability recognised in the balance sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the balance sheet date less the fair value of plan assets. The net defined benefit obligation is calculated annually by independent actuaries using the projected unit credit method. The rate used to discount is determined by using interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability; when there is no deep market in high-quality corporate bonds, the Group uses interest rates of government bonds (at the balance sheet date) instead.
- ii. Remeasurements arising on defined benefit plans are recognised in other comprehensive income in the period in which they arise and are recorded as retained earnings.
- iii. Past service costs are recognised immediately in profit or loss.
- iv. Pension cost for the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events. Also, the related information is disclosed accordingly.

C. Employees' compensation and directors' and supervisors' remuneration

Employees' compensation and directors' and supervisors' remuneration are recognised as expense and liability, provided that such recognition is required under legal or constructive obligation and those amounts can be reliably estimated. Any difference between the resolved amounts and the subsequently actual distributed amounts is accounted for as changes in estimates. If employee compensation is paid by shares, the Group calculates the

number of shares based on the closing price at the previous day of the board meeting resolution.

(33) Employee share-based payment

- A. For the equity-settled share-based payment arrangements, the employee services received are measured at the fair value of the equity instruments granted at the grant date, and are recognised as compensation cost over the vesting period, with a corresponding adjustment to equity. The fair value of the equity instruments granted shall reflect the impact of market vesting conditions and non-vesting conditions. Compensation cost is subject to adjustment based on the service conditions that are expected to be satisfied and the estimates of the number of equity instruments that are expected to vest under the non-market vesting conditions at each balance sheet date. Ultimately, the amount of compensation cost recognised is based on the number of equity instruments that eventually vest.
- B. Restricted stocks:
- (a) Restricted stocks issued to employees are measured at the fair value of the equity instruments granted at the grant date, and are recognised as compensation cost over the vesting period.
- (b) For restricted stocks where those stocks do not restrict distribution of dividends to employees and employees are not required to return the dividends received if they resign during the vesting period, the Group recognises the fair value of the dividends received by the employees who are expected to resign during the vesting period as compensation cost at the date of dividends declared.
- (c) For restricted stocks where employees have to pay to acquire those stocks, if employees resign during the vesting period, they must return the stocks to the Group and the Group must refund their payments on the stocks, the Group recognises the payments from the employees who are expected to resign during the vesting period as liabilities at the grant date, and recognises the payments from the employees who are expected to be eventually vested with the stocks in 'capital surplus – others'.

(34) Income tax

- A. The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or items recognised directly in equity, in which cases the tax is recognised in other comprehensive income or equity.
- B. The current income tax expense is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date in the countries where the Company and its subsidiaries operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in accordance with applicable tax regulations. It establishes provisions where appropriate based on the amounts expected to be paid to the tax authorities. An additional tax is levied on the unappropriated retained earnings and is recorded as income tax expense in the year the stockholders resolve to retain the earnings.
- C. Deferred income tax is recognised, using the balance sheets liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts



in the consolidated financial statements. However, the deferred income tax is not accounted for if it arises from initial recognition of goodwill or of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss and does not give rise to equal taxable and deductible temporary differences. Deferred income tax is provided on temporary differences arising on investments in subsidiaries and associates, except where the timing of the reversal of the temporary difference is controlled by the Group and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred income tax is determined using tax rates that have been enacted or substantially enacted by the end of the financial reporting period and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

- D. Deferred income tax assets are recognised only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised. At each balance sheet date, unrecognised and recognised deferred income tax assets are reassessed.
- E. Current income tax assets and liabilities are offset and the net amount is reported in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. Deferred income tax assets and liabilities are offset on the balance sheet when the entity has the legally enforceable right to offset current tax assets against current tax liabilities and they are levied by the same taxation authority on either the same entity or different entities that intend to settle on a net basis or realise the asset and settle the liability simultaneously.
- F. A deferred tax asset shall be recognised for the carryforward of unused tax credits resulting from acquisitions of equipment or technology, research and development expenditures and equity investments to the extent that it is possible that future taxable profit will be available against which the unused tax credits can be utilised.
- G. The interim period income tax expense is recognised based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of the interim period, and the related information is disclosed accordingly.

(35) Dividends

Dividends are recorded in the Company's financial statements in the period in which they are approved by the Company's shareholders. Cash dividends are recorded as liabilities; stock dividends are recorded as stock dividends to be distributed and are reclassified to ordinary shares on the effective date of new shares issuance.

(36) Revenue recognition

- A. The Group manufactures and sells consumer electronics products. Sales are recognised when control of the products have transferred, being when the products are delivered to or picked by the customers, the customers have full discretion over the channel and price to sell the products, and there is no unfulfilled obligation that could affect the customer's

acceptance of the products. Delivery occurs when the products have been shipped to the specific location, the risks of obsolescence and loss have been transferred to the customers, and either the customers has accepted the products in accordance with the sales contract, or the Group has objective evidence that all criteria for acceptance have been satisfied.

- B. Sales revenue is recognised based on the price specified in the contract, net of the estimated sales discounts and allowances. Revenue is only recognised to the extent that it is highly probable that a significant reversal will not occur. The estimation is subject to an assessment at each reporting date. The contract cost does not include a significant financing component as the sales are made with credit term consistent with market practice.
- C. A receivable is recognised when the goods are delivered as this is the point in time that the consideration is unconditional because only the passage of time is required before the payment is due.
- D. The Group's obligation to provide a refund for faulty products under the standard warranty terms is recognised as a provision.
- E. The customer pays at the time specified in the payment schedule. If the products sold exceed the payment, a contract asset is recognised. If the payments exceed the products sold, a contract liability is recognised.

(37) Government grants

Government grants are recognised in profit or loss on a systematic basis over the periods in which the Group recognises expenses for the related costs for which the grants are intended to compensate. Government grants related to property, plant and equipment are recognised as non-current liabilities and are amortised to profit or loss over the estimated useful lives of the related assets using the straight-line method.

(38) Operating segments

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker, who is responsible for allocating resources and assessing performance of the operating segments.

5. CRITICAL ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS ON UNCERTAINTY

The preparation of these consolidated financial statements requires management to make critical judgments in applying the Group's accounting policies and make critical assumptions and estimates concerning future events. Assumptions and estimates may differ from the actual results and are continually evaluated and adjusted based on historical experience and other factors. The above information is addressed below:

(1) Critical judgments in applying the Group's accounting policies

A. Revenue recognition

The Group determines whether the nature of its performance obligation is to provide the specified goods or services itself (i.e. the Group is a principal) or to arrange for the other party to provide those goods or services (i.e. the Group is an agent) based on the transaction model and its economic substance. The Group is a principal if it controls a promised good or service before it transfers the good or service to a customer. The Group recognises revenue at gross amount of consideration to which it expects to be entitled in

exchange for those goods or services transferred. The Group is an agent if its performance obligation is to arrange for the provision of goods or services by another party. The Group recognises revenue at the amount of any fee or commission to which it expects to be entitled in exchange for arranging for the other party to provide its goods or services.

After receiving the materials or services procured, the Group directs the use of the goods and services and provides critical manufacturing processing technique, in order to produce and significantly integrate various goods and services into the combined output as the resulting devices and transfers to a customer. The following indicators are used to determine whether the Group controls the good or service before it is transferred to a customer and considers itself as a principal:

- (a) The Group is primarily responsible for the provision of goods or services;
- (b) The Group assumes the inventory risk before transferring the specified goods or services to the customer or after transferring control of the goods or services to the customer.
- (c) The Group has discretion in establishing prices for the goods or services.

**B. Offsetting financial instruments**

The Company's financial assets and liabilities are offset and reported in the net amount in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously.

**(2) Critical accounting estimates and assumptions**

The Group makes estimates and assumptions based on the expectation of future events that are believed to be reasonable under the circumstances at the end of the reporting period. The resulting accounting estimates might be different from the actual results. The estimates and assumptions that may significantly adjust the carrying amounts of assets and liabilities within the next financial year are addressed below:

**A. Impairment assessment of goodwill**

The Group assesses impairment of goodwill based on subjective judgment which includes identifying and allocating assets, liabilities and goodwill to related cash-generating unit to determine recoverable amount of this unit. Details of impairment assessment of goodwill is provided in Note 6(14).

As of June 30, 2024, the Group recognised goodwill after impairment assessment of \$21,404,898.

**B. Impairment assessment of investments accounted for using equity method**

The Group assesses the impairment of an investment accounted for using equity method and the goodwill it contains as soon as there is any indication that it might have been impaired and its carrying amount cannot be recovered. The Group assesses the recoverable amounts of an investment accounted for under the equity method based on the present

value of the Group's share of expected future cash flows of the investee, and analyses the reasonableness of related assumptions.

As of June 30, 2024, the Group's goodwill included in the investments accounted for under the equity method, net of impairment loss, which was converted based on the closing price at the end of period, amounted to \$8,757,733.

#### C. Evaluation of inventories

As inventories are stated at the lower of cost and net realisable value, the Group must determine the net realisable value of inventories on balance sheet date based on judgments and estimates. Due to the rapid technology innovation, the Group evaluates the amounts of normal inventory consumption, obsolete inventories or inventories without market selling value on balance sheet date, and writes down the cost of inventories to the net realisable value. Such an evaluation of inventories is principally based on the demand for the products within the specified period in the future. Therefore, there might be significant changes to the evaluation.

As of June 30, 2024, the carrying amount of inventories was \$808,458,797.

### 6. DETAILS OF SIGNIFICANT ACCOUNTS

#### (1) Cash and cash equivalents

	June 30, 2024	December 31, 2023	June 30, 2023
Cash on hand and revolving funds	\$ 47,196	\$ 27,851	\$ 39,533
Checking accounts and demand deposits	714,737,397	1,081,981,928	868,048,039
Cash equivalents			
Time deposits	325,300,836	115,652,916	310,861,349
Repo bonds	8,594,231	-	8,783,985
	<u>\$ 1,048,679,660</u>	<u>\$ 1,197,662,695</u>	<u>\$ 1,187,732,906</u>

A. The Group transacts with a variety of financial institutions with high credit quality for the purpose of dispersing credit risk, so it expects that the probability of counterparty default is low.

B. The Group's restricted bank deposits, time deposits pledged to others as collateral and with maturity of over three months had been transferred to "Financial assets at amortised cost". Refer to Note 6(4) for details.

#### (2) Financial assets and liabilities at fair value through profit or loss

<u>Assets</u>	June 30, 2024	December 31, 2023	June 30, 2023
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Equity instruments	\$ 1,386,074	\$ 1,617,984	\$ 161,518
Debt instruments	-	897,062	-
Beneficiary certificates	936,783	826,253	989,070
Derivatives	2,604,574	3,327,593	3,251,702
	<u>\$ 4,927,431</u>	<u>\$ 6,668,892</u>	<u>\$ 4,402,290</u>

<u>Assets</u>	<u>June 30, 2024</u>	<u>December 31, 2023</u>	<u>June 30, 2023</u>
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Equity instruments	\$ 1,156,088	\$ 805,649	\$ 831,458
Debt instruments	2,521,225	-	314,389
Beneficiary certificates	87,623,061	83,640,109	86,322,822
Derivatives	4,196,779	3,006,087	2,918,498
	<u>\$ 95,497,153</u>	<u>\$ 87,451,845</u>	<u>\$ 90,387,167</u>
<u>Liabilities</u>	<u>June 30, 2024</u>	<u>December 31, 2023</u>	<u>June 30, 2023</u>
Current items:			
Financial liabilities mandatorily measured at fair value through profit or loss			
Derivatives	\$ (2,678,570)	\$ (6,881,219)	\$ (5,194,685)

A. The descriptions of financial assets and liabilities at fair value through profit or loss are as follows:

- (a) Equity instruments: Including listed, unlisted and emerging stocks.
- (b) Debt instruments: Including corporate bonds and preferred shares in the nature of liabilities, etc.
- (c) Beneficiary certificates: Including investment in open-end funds and private equity funds.
- (d) Derivatives: Including cross currency swap contracts, forward exchange contracts and stock option.

B. Amounts recognised in profit or loss in relation to financial assets at fair value through profit or loss are listed below:

	Three months ended June 30,	
	2024	2023
Equity instruments	\$ (246,609)	\$ 127,330
Debt instruments	(214,261)	(328,793)
Beneficiary certificates	(314,054)	(402,472)
Derivatives	33,918	(9,013,765)
	<u>\$ (741,006)</u>	<u>\$ (9,617,700)</u>
	Six months ended June 30,	
	2024	2023
Equity instruments	\$ (336,230)	\$ 31,914
Debt instruments	(208,721)	(527,022)
Beneficiary certificates	773,161	(443,009)
Derivatives	184,093	(11,677,562)
	<u>\$ 412,303</u>	<u>\$ (12,615,679)</u>

C. For the three months and six months ended June 30, 2024 and 2023, dividend income recognised in profit or loss in relation to financial assets at fair value through profit or loss amounted to \$338,947, \$885,588, \$626,982 and \$1,239,619, respectively.

D. The non-hedging derivative instruments transaction and contract information are as follows:

June 30, 2024			
Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	4,923,064	2024.04.17~2025.03.28
	MXN (BUY)	2,443,935	2024.06.18~2024.09.23
	VND (SELL)	5,084,200,000	2024.05.09~2024.07.10
	USD (SELL)	130,000	2024.06.18~2024.09.23
	CZK (SELL)	2,648,049	2024.06.26~2024.09.30
	BRL (SELL)	1,877,022	2024.05.15~2024.08.21
	MXN (SELL)	376,399	2024.04.22~2025.03.28
	TWD (SELL)	136,379,665	2024.04.17~2024.09.26
Cross currency swap contracts	USD (BUY)	980,000	2024.02.02~2025.02.20
	TWD (SELL)	31,017,000	2024.02.02~2025.02.20
Non-current items:			
Cross currency swap contracts	USD (BUY)	400,000	2016.09.13~2026.09.24
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24
Derivative Financial Liabilities	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	138,000	2024.03.29~2024.08.19
	JPY (BUY)	243,068,242	2024.06.13~2024.07.31
	MXN (BUY)	1,192,818	2024.06.25~2024.08.29
	RMB (BUY)	31,528,077	2024.01.23~2024.09.26
	EUR (BUY)	200,000	2024.06.10~2024.09.13
	USD (SELL)	6,189,820	2024.01.23~2024.09.26
	INR (SELL)	10,891,315	2024.05.15~2024.08.19
	Cross currency swap contracts	JPY (BUY)	21,000,000
TWD (BUY)		12,928,000	2024.05.21~2024.07.18
USD (SELL)		400,000	2024.05.21~2024.07.18
TWD (SELL)		4,431,000	2024.03.22~2024.10.30
December 31, 2023			
Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	81,000	2023.12.15~2024.01.19
	RMB (BUY)	35,780,439	2023.11.09~2024.05.08
	EUR (BUY)	440,000	2023.12.06~2024.01.09
	MXN (BUY)	3,598,379	2023.10.12~2024.02.27

December 31, 2023

December 31, 2023

Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Foreign exchange forward contracts	JPY (BUY)	20,976,200	2023.11.16~2024.01.22
	USD (SELL)	5,805,537	2023.10.12~2024.05.08
	INR (SELL)	6,728,670	2023.12.15~2024.01.19
Cross currency swap contracts	USD (BUY)	750,000	2023.07.12~2024.02.22
	JPY (BUY)	10,000,000	2023.10.20~2024.04.30
	TWD (BUY)	15,760,000	2023.11.17~2024.01.25
	TWD (SELL)	25,580,500	2023.07.12~2024.04.30
	USD (SELL)	500,000	2023.11.17~2024.01.25
Non-current items:			
Cross currency swap contracts	USD (BUY)	400,000	2016.09.13~2026.09.24
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24
Derivative Financial Liabilities	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	4,879,043	2023.09.25~2024.04.26
	RMB (BUY)	1,421,340	2023.12.15~2024.01.22
	USD (SELL)	200,000	2023.12.15~2024.01.22
	BRL (SELL)	2,083,788	2023.12.12~2024.02.23
	CZK (SELL)	4,295,112	2023.10.25~2024.01.31
	KRW (SELL)	10,540,000	2023.12.11~2024.01.16
	MXN (SELL)	297,083	2023.10.12~2024.04.26
	TWD (SELL)	125,559,204	2023.09.25~2024.03.26
	VND (SELL)	7,561,840,000	2023.10.02~2024.02.01
	Cross currency swap contracts	USD (BUY)	1,000,000
JPY (BUY)		11,000,000	2023.12.21~2024.03.28
TWD (SELL)		34,157,000	2023.07.25~2024.03.28

June 30, 2023

June 30, 2023			
Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	4,184,000	2023.04.21~2023.10.31
	EUR (BUY)	465,000	2023.06.01~2023.08.07
	MXN (BUY)	3,846,792	2023.05.11~2023.09.28
	USD (SELL)	718,913	2023.05.11~2023.09.28
	CZK (SELL)	5,715,864	2023.06.27~2023.08.30
	TWD (SELL)	119,697,302	2023.04.21~2023.10.31
Cross currency swap contracts	USD (BUY)	700,000	2022.08.10~2023.09.28
	TWD (SELL)	21,338,900	2022.08.10~2023.09.28

June 30, 2023			
Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Non-current items:			
Cross currency swap contracts	USD (BUY)	400,000	2016.09.13~2026.09.24
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24
Derivative Financial Liabilities	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	460,000	2023.03.22~2023.11.03
	JPY (BUY)	46,501,940	2023.05.10~2023.08.15
	RMB (BUY)	54,813,864	2023.05.12~2023.09.27
	USD (SELL)	8,020,000	2023.05.10~2023.09.27
	BRL (SELL)	2,097,921	2023.05.11~2023.07.17
	RMB (SELL)	35,615	2023.03.22~2023.09.26
	TWD (SELL)	1,083,145	2023.06.29~2023.11.03
Cross currency swap contracts	JPY (BUY)	20,000,000	2023.04.24~2023.12.28
	TWD (SELL)	4,478,000	2023.04.24~2023.12.28

(a) Cross currency swap contracts

The cross currency swap contracts signed by the Company are to fulfill capital movement. For exchange rate, principals denominated in two currencies are exchanged at the same exchange rate at the initial and final exchanges. Thus, there is no foreign exchange risk. For interest rate, the fixed rate between two currencies is used to exchange. Thus, there is no interest rate risk.

(b) Forward foreign exchange contracts

The Group enters into foreign exchange forward transactions to reduce the following risk of exchange rate:

- i. Operating activities: Import of raw materials and export sales.
- ii. Investing activities: Import of machinery and equipment.
- iii. Financing activities: Long-term and short-term foreign currency assets and liabilities.

D. Details of the Group's investments in debt instrument, equity instruments and beneficiary certificates are provided in Table 3.

E. The Group has no financial assets at fair value through profit or loss pledged to others.

F. Information relating to credit risk of financial assets and liabilities at fair value through profit or loss is provided in Note 12(2).



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

Items	June 30, 2024	December 31, 2023	June 30, 2023
Non-current items:			
Equity instruments at cost	\$ 84,993,482	\$ 81,589,020	\$ 70,813,400
Fair value adjustments	7,196,676	4,904,815	10,391,711
	<u>\$ 92,190,158</u>	<u>\$ 86,493,835</u>	<u>\$ 81,205,111</u>

A. The Group has elected to classify equity investments that are considered to be strategic investments as financial assets at fair value through other comprehensive income.

B. Amounts recognised in profit or loss and other comprehensive income in relation to the financial assets at fair value through other comprehensive income are listed below:

	Three months ended June 30,	
	2024	2023
<u>Equity instruments at fair value through other comprehensive income (loss)</u>		
Fair value change recognised in other comprehensive loss	<u>\$ (622,865)</u>	<u>\$ (5,465,292)</u>
Cumulative gain (loss) reclassified to retained earnings due to derecognition	<u>\$ 96,638</u>	<u>\$ (152,950)</u>
Dividend income recognised in profit or loss	<u>\$ 847,511</u>	<u>\$ 497,871</u>
	Six months ended June 30,	
	2024	2023
<u>Equity instruments at fair value through other comprehensive income (loss)</u>		
Fair value change recognised in other comprehensive income (loss)	<u>\$ 3,486,978</u>	<u>\$ (3,142,273)</u>
Cumulative gain reclassified to retained earnings due to derecognition	<u>\$ 298,023</u>	<u>\$ 1,021,628</u>
Dividend income recognised in profit or loss	<u>\$ 869,718</u>	<u>\$ 500,015</u>

C. For the six months ended June 30, 2023, as the Group lost significant influence over some of the investments accounted for under equity method, the investments accounted for under equity method were transferred to financial assets at fair value through other comprehensive income. Refer to Note 6(9) for details.

D. On December 15, 2023, the Group exchanged equity interest in APT for shares of FET. As a result, the Group lost control over APT and recognised the investment in FET at fair value on the date of loss of control. Refer to Note 4(3) B. (b) for details.

E. The Group has no financial assets at fair value through other comprehensive income pledged to others.

F. Details of the Group's investments in debt instruments and equity instruments are provided in Table 3.

(4) Financial assets at amortised cost and other current assets

Items	June 30, 2024	December 31, 2023	June 30, 2023
Current items:			
Time deposits with maturity over three months	\$ 199,830,791	\$ 140,668,306	\$ 42,898,887
Financial bonds	2,806,600	4,645,490	1,284,600
Restricted bank deposits	291,783	285,496	272,070
Pledged time deposits	146,854	146,792	86,341
	<u>\$ 203,076,028</u>	<u>\$ 145,746,084</u>	<u>\$ 44,541,898</u>
Non-current items:			
Financial bonds	\$ 2,420,000	\$ 4,583,500	\$ 2,141,000
Time deposits with maturity over twelve months	7,014,479	6,330,892	3,119,301
Restricted bank deposits	36,731	34,200	173,134
Pledged time deposits	21,349	48,792	52,852
	<u>\$ 9,492,559</u>	<u>\$ 10,997,384</u>	<u>\$ 5,486,287</u>
Other current assets	<u>\$ 1,824,404</u>	<u>\$ 1,735,814</u>	<u>\$ 1,417,002</u>

A. Amounts recognised in profit or loss in relation to financial assets at amortised cost are listed below:

	Three months ended June 30,	
	2024	2023
Interest income	<u>\$ 1,157,720</u>	<u>\$ 484,948</u>
	Six months ended June 30,	
	2024	2023
Interest income	<u>\$ 3,500,777</u>	<u>\$ 787,121</u>

B. The Group invested in the trust fund named Guangdong Finance Trust - Peng Yun Tian Hua Collection Fund Trust in December 2017 which was mainly created for the investment in Guangzhou Guangyin Nanyue Intelligent Technology Industrial Investment Partnership. As of June 30, 2024, the Group has invested a total of RMB 3,500,000 thousand and has redeemed RMB 3,000,000 thousand. Under the agreement, the Group will take over the share in the trust of the preferred beneficiary, Bank of Guangzhou, in case it initiates a redemption.

C. The counterparties of the Group's investments in certificates of deposits and financial bonds are financial institutions with high credit quality, so the Group expects that the probability of counterparty default is remote.

D. Information relating to financial assets at amortised cost pledged as collateral is provided in Note 8.

E. The other current assets are mainly refundable deposits and non-current assets held for sale.

(5) Hedging financial assets and liabilities

Assets	June 30, 2024	December 31, 2023	June 30, 2023
Cash flow hedges:			
<u>Exchange rate risk</u>			
Foreign exchange option	\$ -	\$ -	\$ 21,694

- A. Hedge accounting is applied to remove the accounting inconsistency between the hedging instrument and the hedged item. As the Group's US dollar denominated accounts receivable are exposed to the impact of variable exchange rate, the Group uses the risk exposed during the next 12 months with 1:1 hedge ratio to control the exchange rate risk under the acceptable range based on the Group's risk management policies.
- B. The forecast transactions which are highly probable incurred in the Group's companies are designated as hedged item, and the intrinsic value of foreign exchange options is designated as cash flow hedge. Changes in fair value of foreign exchange options are included in other comprehensive income and are amortised and recognised in profit or loss during the contract period. There are economic relations between the hedging instrument and the hedged item, and the foreign exchange options are in line with major terms, such as monetary items, foreign currency borrowings or the currency and amount of bonds.
- C. Transaction information associated with the Group adopting hedge accounting is as follows:

June 30, 2023				
Hedged items	Hedging instruments	Notional amount		Contract period
<u>Financial assets</u>				
Cash flow hedges:				
Forecast transaction	Foreign exchange option	RMB (BUY)	4,267,300	2023.03.09~2023.12.28
		USD (SELL)	620,000	2023.03.09~2023.12.28

D. Cash flow hedge

	2023
<u>Other equity - cash flow hedge reserve</u>	
At January 1	\$ -
Add: Gain on hedge effectiveness-amount recognised in other comprehensive income	(573,672)
Less: Reclassified to profit or loss as the hedged item has affected profit or loss	200,859
At June 30	\$ (372,813)

- (a) To hedge exposed exchange rate risk arising from forecast sales of goods and collections, the Group entered into a forward forecast sales agreement of US dollar, and the hedge ratio is 1:1. The effective portion with respect to the changes in the fair value of the hedging instruments is deferred and recognised in the cash flow hedge reserve, which is under other comprehensive income, and will be directly included in the sales revenue when the hedged items are subsequently recognised in accounts receivable.

(b)The Group separates changes in spot price and time value, only change in spot price is designated as hedging instruments. Changes in fair value, which is associated with hedged item, are recognised in other comprehensive income. Meanwhile, time value at hedging commencement date, which is associated with hedged items, are amortised during the period the hedging instrument affects profit or loss. The amortisation will be recognised in profit or loss from other comprehensive income or loss.

E. Information relating to fair value risk of hedging financial assets and liabilities is shown in Note 12(3).

(6) Notes and accounts receivable

	June 30, 2024	December 31, 2023	June 30, 2023
Notes receivable	\$ 911,923	\$ 809,737	\$ 327,552
Accounts receivable	859,851,940	871,426,287	784,978,631
Less: Allowance for uncollectible accounts	(17,123,847)	(15,880,758)	(12,817,212)
	<u>\$ 843,640,016</u>	<u>\$ 856,355,266</u>	<u>\$ 772,488,971</u>

A. As of June 30, 2024, December 31, 2023 and June 30, 2023, accounts receivable and notes receivable were all from contracts with customers. As of January 1, 2023, the balance of receivables from contracts with customers amounted to \$1,110,792,667.

B. On June 30, 2024, December 31, 2023 and June 30, 2023, the Group had accounts receivable classified as financial assets at fair value through other comprehensive income in the amounts of \$103,165,385, \$86,795,129 and \$88,034,040, respectively.

C. The Group entered into a factoring agreement with the following banks to sell its accounts receivable. Under the agreement, the Group is not obligated to bear the default risk of the transferred accounts receivable, but is liable for the losses incurred on any business dispute. The Group does not have any continuing involvement in the transferred accounts receivable. Thus, the Group derecognised the transferred accounts receivable.

As of June 30, 2024, December 31, 2023 and June 30, 2023, the relevant information of accounts receivable factored but unsettled were as follows:

June 30, 2024			
Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
<u>\$ 77,987,868</u>	<u>\$ 77,987,868</u>	<u>\$ 77,987,868</u>	<u>\$ -</u>
December 31, 2023			
Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
<u>\$ 35,009,400</u>	<u>\$ 35,009,400</u>	<u>\$ 35,009,400</u>	<u>\$ -</u>

June 30, 2023			
Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
\$ 37,368,000	\$ 37,368,000	\$ 37,368,000	\$ -

As of June 30, 2024, December 31, 2023 and June 30, 2023, the Group has no retention for the factoring of accounts receivable.

D. As of June 30, 2024, December 31, 2023 and June 30, 2023, the Group has not signed promissory notes as guarantee for accounts receivable in commercial dispute.

E. For the three months and six months ended June 30, 2024 and 2023, the information on the financing charges incurred from accounts receivable factoring is provided in Note 6(37).

F. The Group does not hold any collateral as security.

G. Information relating to credit risk is provided in Note 12(2).

(7) Other receivables

	June 30, 2024	December 31, 2023	June 30, 2023
Tax refund receivable	\$ 31,715,920	\$ 32,749,069	\$ 29,118,294
Interest receivable	7,007,682	14,662,572	16,944,074
Government grants receivable	1,555,750	2,213,771	4,688,790
Others	12,093,862	11,701,273	11,535,098
	<u>\$ 52,373,214</u>	<u>\$ 61,326,685</u>	<u>\$ 62,286,256</u>

The Group's other receivables are due from entities with good credit quality and government agencies. There is no significant credit risk as default is unlikely to occur.

(8) Inventories

	June 30, 2024	December 31, 2023	June 30, 2023
Raw materials	\$ 265,441,829	\$ 256,888,169	\$ 303,191,531
Work in process	159,336,913	116,479,800	123,738,862
Finished goods	367,375,042	349,122,983	331,846,455
Inventory in transit	30,745,130	\$ 30,596,988	17,735,336
	<u>822,898,914</u>	<u>753,087,940</u>	<u>776,512,184</u>
Less: Allowance for inventory obsolescence and market price decline	(14,440,117)	(22,322,539)	(17,667,281)
	<u>\$ 808,458,797</u>	<u>\$ 730,765,401</u>	<u>\$ 758,844,903</u>

Expenses and losses incurred on inventories for the three months and six months ended June 30, 2024 and 2023 were as follows:

	Three months ended June 30,	
	2024	2023
Cost of inventories sold	\$ 1,452,080,214	\$ 1,224,588,608
Loss on inventory obsolescence and market price decline		
(Gain from price recovery)	1,445,183	(1,963,811)
Revenue from sale of scraps	(2,586,346)	(1,599,176)
Others	105,221	(54,610)
	<u>\$ 1,451,044,272</u>	<u>\$ 1,220,971,011</u>
	Six months ended June 30,	
	2024	2023
Cost of inventories sold	\$ 2,703,511,703	\$ 2,607,196,732
Gain from price recovery	(7,880,610)	(8,824,847)
Revenue from sale of scraps	(4,422,623)	(3,341,595)
Others	165,209	43,600
	<u>\$ 2,691,373,679</u>	<u>\$ 2,595,073,890</u>

As the Group sold some inventory with net realisable value lower than its cost, the allowance for inventory obsolescence and market price decline was reversed for the three months ended June 30, 2023 and six months ended June 30, 2024 and 2023.

(9) Investments accounted for using equity method

	2024	2023
At January 1	\$ 198,480,355	\$ 239,489,049
Addition of investments accounted for using equity method	10,438,252	8,702,330
Disposal of investments accounted for using equity method	(65,284)	(4,764,855)
Changes in control of subsidiaries	-	(1,433,975)
Proceeds from capital reduction of investments accounted for using equity method	(4,887,597)	(14,606,745)
Earnings distribution of investments accounted for using equity method	(2,766,410)	(3,803,418)
Share of profit or loss of investments accounted for using equity method	(9,278,139)	(17,683,389)
Changes in retained earnings	1,128,795	(659,038)
Changes in capital surplus	599,762	688,092
Changes in other equity items	(1,838,070)	(3,957,324)
Impairment loss	-	(482,537)
Others	4,837,099	989,738
At June 30	<u>\$ 196,648,763</u>	<u>\$ 202,477,928</u>

	June 30, 2024	June 30, 2023
Associates	\$ 176,277,225	\$ 190,880,735
Joint ventures	20,371,538	11,597,193
	<u>\$ 196,648,763</u>	<u>\$ 202,477,928</u>

- A. Some of the above investments accounted for using the equity method were based on the financial statements of the investee companies for the same periods which were not reviewed by independent auditors. The related investments balances for the abovementioned unaudited or unreviewed investee companies amounted to \$81,761,367 and \$80,275,104, constituting 2.06% and 2.13% of the consolidated total assets as of June 30, 2024 and 2023, respectively. The share of profit (loss) of associates and joint ventures accounted for using the equity method amounted to (\$1,658,896), (\$59,086), (\$13,920,472) and (\$5,351,195), constituting 3.17%, 0.58%, 10.72% and 35.08% of the consolidated total comprehensive income for the three months and six months ended June 30, 2024 and 2023, respectively.
- B. In April 2024, the Group acquired 50% equity interest in ZF Foxconn Chassis Modules, for a purchase consideration of \$9,441,598 thousand (EUR 272,014 thousand). The Group has appointed valuers to determine the allocation of the purchase price in accordance with IFRSs provisionally.
- C. On May 17, 2023, the Group sold 6% of shares held in XSEMI Corporation. In June 2023, the Group lost majority of the seats in the company's Board of Directors. As a result, the Group lost its control over XSEMI Corporation. Refer to Note 4(3) B (a). for details.
- D. The Group sold shares of Fitipower Integrated Technology Inc. ("Fitipower Integrated") resulting to a reduction in its equity interest to less than 20% in 2023. On June 15, 2023, the Group lost its significant influence over Fitipower Integrated, with the resignation of the director's position in Fitipower Integrated. The Group remeasured the remaining investment in Fitipower Integrated at its fair value and transferred it to financial assets at fair value through other comprehensive income. Any difference between fair value and carrying amount is recognised in gain on disposal of investment amounting to \$3,672,435 (shown as 'other gains and losses').
- E. A subsidiary of the Group, Foxconn Industrial Internet Co., Ltd., entered into the 'Partnership Agreement of Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)' on March 25, 2022. As a limited partner, Foxconn Industrial Internet Co., Ltd. subscribed the shares of fund of Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership) amounting to RMB 9,800,000 thousand. As of June 30, 2024, the Group had recovered RMB 6,467,000 thousand from its investment.
- F. The above additions and disposals of investments accounted for under equity method included the amount transferred in from other accounts or recognised as disposal transferred out.
- G. The abovementioned changes in other equity items refer to recognition of currency translation differences of associates and unrealised gains (losses) on valuation of financial

assets. Others arise from the translation of the financial statements of the foreign operations' associates into the Group's presentation currency.

#### H. Associates

(a) The basic information of the associates that are material to the Group is as follows:

Company name	Principal place of business	Shareholding ratio			Nature of relationship	Method of measurement
		June 30, 2024	December 31, 2023	June 30, 2023		
Sharp Corporation	Japan	34%	34%	34%	Strategic Investment	Equity method
Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)	China	-	-	-	Strategic Investment	Equity method
Foxconn Technology Co., Ltd.	Taiwan	29%	29%	29%	Supplier	Equity method
Zhen Ding Technology Holding Limited	Cayman	32%	32%	32%	Supplier	Equity method

(b) The summarised financial information of the associates that are material to the Group is as follows:

#### Balance sheet

	Sharp Corporation		
	June 30, 2024	December 31, 2023	June 30, 2023
Current assets	\$ 210,390,245	\$ 224,416,904	\$ 222,937,585
Non-current assets	121,516,384	155,232,840	154,255,190
Current liabilities	(179,440,388)	(197,380,283)	(190,545,040)
Non-current liabilities	(115,783,061)	(124,031,843)	(128,040,025)
Total net assets	36,683,180	58,237,618	58,607,710
Effect of accounting principles	338,692	(849,654)	(3,474,368)
Fair value adjustment of trademarks, other intangible net assets and tangible net assets	78,115,177	84,354,530	83,732,902
Total net assets after adjustment	<u>\$ 115,137,049</u>	<u>\$ 141,742,494</u>	<u>\$ 138,866,244</u>
Share in associate's net assets	\$ 38,238,680	\$ 47,347,630	\$ 46,365,240
Goodwill	8,419,543	9,086,653	8,980,644
Others	(850,611)	(867,171)	(885,611)
Carrying amount of the associate	<u>\$ 45,807,612</u>	<u>\$ 55,567,112</u>	<u>\$ 54,460,273</u>



Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)			
	June 30, 2024	December 31, 2023	June 30, 2023
Current assets	\$ 38,978	\$ 4,516,081	\$ 24,972,054
Non-current assets	12,385,864	12,266,470	-
Current liabilities	(9,317)	-	-
Total net assets	<u>\$ 12,415,525</u>	<u>\$ 16,782,551</u>	<u>\$ 24,972,054</u>
Share in associate's net assets	\$ 12,414,284	\$ 16,780,872	\$ 24,969,557
Others	1,790	(1,027,418)	(3,954)
Carrying amount of the associate	<u>\$ 12,416,074</u>	<u>\$ 15,753,454</u>	<u>\$ 24,965,603</u>
Foxconn Technology Co., Ltd.			
	June 30, 2024	December 31, 2023	June 30, 2023
Current assets	\$ 96,717,195	\$ 74,742,426	\$ 80,853,260
Non-current assets	46,356,932	59,350,970	52,532,975
Current liabilities	(34,421,879)	(27,946,085)	(32,346,813)
Non-current liabilities	(1,009,907)	(987,133)	(1,095,724)
Total net assets	<u>\$ 107,642,341</u>	<u>\$ 105,160,178</u>	<u>\$ 99,943,698</u>
Share in associate's net assets	\$ 31,801,614	\$ 31,033,190	\$ 29,474,604
Goodwill	338,190	338,190	338,190
Others	(3,273)	39,857	30,172
Carrying amount of the associate	<u>\$ 32,136,531</u>	<u>\$ 31,411,237</u>	<u>\$ 29,842,966</u>
Zhen Ding Technology Holding Limited			
	June 30, 2024	December 31, 2023	June 30, 2023
Current assets	\$ 114,043,647	\$ 114,045,673	\$ 98,943,213
Non-current assets	132,519,441	128,729,992	124,889,913
Current liabilities	(64,720,422)	(78,939,342)	(76,065,694)
Non-current liabilities	(42,600,474)	(29,510,475)	(22,152,822)
Total net assets	<u>\$ 139,242,192</u>	<u>\$ 134,325,848</u>	<u>\$ 125,614,610</u>
Share in associate's net assets	\$ 32,139,534	\$ 30,871,811	\$ 28,874,815
Others	-	5,027	-
Carrying amount of the associate	<u>\$ 32,139,534</u>	<u>\$ 30,876,838</u>	<u>\$ 28,874,815</u>

## Statement of comprehensive income

	Sharp Corporation	
	Three months ended June 30,	
	2024	2023
Revenue	\$ 110,380,291	\$ 121,001,659
Profit for the period from continuing operations	122,197	2,461,087
Other comprehensive income, net of tax	5,238,649	9,942,187
Total comprehensive income for the period	5,360,846	12,403,274
Effect of accounting principles	234,711	(74,559)
Total comprehensive income after adjustment	\$ 5,595,557	\$ 12,328,715
Dividends received from associates	\$ -	\$ -
	Sharp Corporation	
	Six months ended June 30,	
	2024	2023
Revenue	\$ 228,507,236	\$ 254,638,501
Loss for the period from continuing operations	(32,136,848)	(56,254,351)
Other comprehensive income, net of tax	13,986,894	10,493,434
Total comprehensive loss for the period	(18,149,954)	(45,760,917)
Effect of accounting principles	579,972	137,501
Total comprehensive loss after adjustment	\$ (17,569,982)	\$ (45,623,416)
Dividends received from associates	\$ -	\$ -
	Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)	
	Three months ended June 30,	Six months ended June 30,
	2024	
Revenue	\$ -	\$ -
Profit for the period from continuing operations	200	11,012
Other comprehensive income, net of tax	-	-
Total comprehensive income for the period	\$ 200	\$ 11,012
Dividends received from associates	\$ -	\$ -
	Foxconn Technology Co., Ltd.	
	Three months ended June 30,	
	2024	2023
Revenue	\$ 13,497,811	\$ 16,798,647
Profit for the period from continuing operations	844,962	1,522,762
Other comprehensive income (loss), net of tax	1,614,031	(4,173,357)
Total comprehensive income (loss) for the period	\$ 2,458,993	\$ (2,650,595)
Dividends received from associates	\$ -	\$ -

	Foxconn Technology Co., Ltd.	
	Six months ended June 30,	
	2024	2023
Revenue	\$ 22,357,485	\$ 40,085,691
Profit for the period from continuing operations	1,668,490	2,264,841
Other comprehensive income (loss), net of tax	2,931,894	(3,129,008)
Total comprehensive income (loss) for the period	\$ 4,600,384	\$ (864,167)
Dividends received from associates	\$ -	\$ -

	Zhen Ding Technology Holding Limited	
	Three months ended June 30,	
	2024	2023
Revenue	\$ 32,411,274	\$ 23,537,090
Profit for the period from continuing operations	667,329	150,348
Other comprehensive income (loss), net of tax	1,416,930	(3,014,305)
Total comprehensive income (loss) for the period	\$ 2,084,259	\$ (2,863,957)
Dividends received from associates	\$ -	\$ -

	Zhen Ding Technology Holding Limited	
	Six months ended June 30,	
	2024	2023
Revenue	\$ 64,921,589	\$ 55,082,243
Profit for the period from continuing operations	2,103,379	1,013,440
Other comprehensive income (loss), net of tax	6,390,309	(2,467,658)
Total comprehensive income (loss) for the period	\$ 8,493,688	\$ (1,454,218)
Dividends received from associates	\$ -	\$ -

(c) The carrying amount of the Group's interests in all individually immaterial associates and the Group's share of the operating results are summarised below:

As of June 30, 2024, December 31, 2023 and June 30, 2023, the carrying amount of the Group's individually immaterial associates amounted to \$53,777,474, \$53,934,626 and \$52,737,078, respectively.

	Three months ended June 30,	
	2024	2023
Profit for the period from continuing operations	\$ 1,334,559	\$ 290,693
Other comprehensive income (loss), net of tax	745,172	(1,758,747)
Total comprehensive income (loss) for the period	\$ 2,079,731	\$ (1,468,054)

	Six months ended June 30,	
	2024	2023
Profit for the period from continuing operations	\$ 2,410,901	\$ 227,865
Other comprehensive income (loss), net of tax	1,318,768	(1,245,037)
Total comprehensive income (loss) for the period	<u>\$ 3,729,669</u>	<u>\$ (1,017,172)</u>

(d) The fair value of the Group's material associates which have quoted market price was as follows:

	June 30, 2024	December 31, 2023	June 30, 2023
Sharp Corporation	\$ 41,563,990	\$ 48,386,431	\$ 38,293,246
Foxconn Technology Co., Ltd.	29,726,422	21,971,704	23,180,773
Zhen Ding Technology Holding Limited	39,564,274	33,453,961	32,079,141
	<u>\$ 110,854,686</u>	<u>\$ 103,812,096</u>	<u>\$ 93,553,160</u>

(e) The carrying amount of the Group's interests in all individually immaterial joint ventures and the Group's share of the operating results are summarised below:

As of June 30, 2024, December 31, 2023 and June 30, 2023, the carrying amount of the Group's individually immaterial joint ventures amounted to \$20,371,538, \$10,937,088 and \$11,597,193, respectively.

	Three months ended June 30,	
	2023	2022
Loss for the period from continuing operations	\$ (573,597)	\$ (258,360)
Other comprehensive loss, net of tax	(51,888)	(148,027)
Total comprehensive loss for the period	<u>\$ (625,485)</u>	<u>\$ (406,387)</u>

	Six months ended June 30,	
	2023	2022
Loss for the period from continuing operations	\$ (496,169)	\$ (326,598)
Other comprehensive loss, net of tax	(89,160)	(96,249)
Total comprehensive loss for the period	<u>\$ (585,329)</u>	<u>\$ (422,847)</u>

(f) The Group is the single largest shareholder of the following companies, and has no control, but only has a significant influence on the company as described below.

- i. The Group is the single largest shareholder of Sharp Corporation with a 34% equity interest. Given that the Group does not hold the voting rights of more than half of its shareholders attendance rate, which indicates that the Group has no current ability to direct the relevant activities of Sharp Corporation, the Group has no control, but only has significant influence, over the investee.
- ii. The Group is the single largest shareholder of Foxconn Technology Co., Ltd. with a 29% equity interest. Given that the Group does not hold the voting rights of more

than half of its shareholders attendance rate, which indicates that the Group has no current ability to direct the relevant activities of Foxconn Technology Co., Ltd., the Group has no control, but only has significant influence, over the investee.

- iii. The Group is the single largest shareholder of Zhen Ding Technology Holding Limited with a 32% equity interest. Given that the Group does not hold the voting rights of more than half of its shareholders attendance rate, which indicates that the Group has no current ability to direct the relevant activities of Zhen Ding Technology Holding Limited, the Group has no control, but only has significant influence, over the investee.
- iv. The Group is the single largest shareholder of Xingwei (Guangchou) Industrial Investment Partnership (Limited Partnership) with a 99% equity interest. Given that the Group only serves as the limited partner of the fund, it did not obtain more than half of the seats in the investment committee of the fund and the matters deliberated by the investment committee shall be agreed and passed by all members to be valid, the Group has no control, but only has significant influence, over the investee.

(10) Property, plant and equipment

2024							
	Land	Buildings	Machinery and equipment	Computer and communication equipment	Others	Equipment under installation and construction in progress	Total
<u>At January 1</u>							
Cost	\$ 11,294,628	\$ 259,518,032	\$ 357,643,277	\$ 16,627,267	\$ 217,436,341	\$ 54,332,428	\$ 916,851,973
Accumulated depreciation and impairment	-	(132,375,666)	(231,993,662)	(12,237,692)	(146,277,560)	-	(522,884,580)
	<u>\$ 11,294,628</u>	<u>\$ 127,142,366</u>	<u>\$ 125,649,615</u>	<u>\$ 4,389,575</u>	<u>\$ 71,158,781</u>	<u>\$ 54,332,428</u>	<u>\$ 393,967,393</u>
Opening net book amount as at January 1	\$ 11,294,628	\$ 127,142,366	\$ 125,649,615	\$ 4,389,575	\$ 71,158,781	\$ 54,332,428	\$ 393,967,393
Additions	797,527	5,131,427	6,972,312	867,021	12,023,067	29,491,735	55,283,089
Transfers	-	3,002,824	7,389,997	254,733	2,343,503	(13,007,976)	(16,919)
Disposals	(162,979)	(119,847)	(1,822,517)	(43,996)	(570,848)	(305,409)	(3,025,596)
Depreciation charge	-	(5,817,609)	(14,115,028)	(1,148,906)	(12,491,431)	-	(33,572,974)
Net exchange differences	438,051	3,766,719	3,517,050	97,123	1,675,056	2,100,964	11,594,963
Closing net book amount as at June 30	<u>\$ 12,367,227</u>	<u>\$ 133,105,880</u>	<u>\$ 127,591,429</u>	<u>\$ 4,415,550</u>	<u>\$ 74,138,128</u>	<u>\$ 72,611,742</u>	<u>\$ 424,229,956</u>
<u>At June 30</u>							
Cost	\$ 12,367,227	\$ 274,689,676	\$ 373,820,577	\$ 17,081,938	\$ 235,716,603	\$ 72,611,742	\$ 986,287,763
Accumulated depreciation and impairment	-	(141,583,796)	(246,229,148)	(12,666,388)	(161,578,475)	-	(562,057,807)
	<u>\$ 12,367,227</u>	<u>\$ 133,105,880</u>	<u>\$ 127,591,429</u>	<u>\$ 4,415,550</u>	<u>\$ 74,138,128</u>	<u>\$ 72,611,742</u>	<u>\$ 424,229,956</u>

2023							
	Land	Buildings	Machinery and equipment	Computer and communication equipment	Others	Equipment under installation and construction in progress	Total
<u>At January 1</u>							
Cost	\$ 11,885,041	\$ 241,452,158	\$ 328,460,664	\$ 49,289,278	\$ 204,071,287	\$ 51,523,087	\$ 886,681,515
Accumulated depreciation and impairment	-	(120,250,925)	(223,577,469)	(39,299,213)	(141,149,224)	-	(524,276,831)
	<u>\$ 11,885,041</u>	<u>\$ 121,201,233</u>	<u>\$ 104,883,195</u>	<u>\$ 9,990,065</u>	<u>\$ 62,922,063</u>	<u>\$ 51,523,087</u>	<u>\$ 362,404,684</u>
Opening net book amount as at January 1	\$ 11,885,041	\$ 121,201,233	\$ 104,883,195	\$ 9,990,065	\$ 62,922,063	\$ 51,523,087	\$ 362,404,684
Additions	-	1,617,764	7,965,533	1,114,454	8,459,607	21,079,725	40,237,083
Transfers	595,725	5,328,931	9,528,514	526,749	1,987,863	(18,747,723)	(779,941)
Disposals	-	(232,678)	(1,155,520)	(54,616)	(988,708)	(789,051)	(3,220,573)
Depreciation charge	-	(6,373,991)	(14,024,563)	(1,623,944)	(10,638,682)	-	(32,661,180)
Net exchange differences	198,261	(1,649,547)	(1,047,031)	58,126	(746,753)	955,564	(2,231,380)
Closing net book amount as at June 30	<u>\$ 12,679,027</u>	<u>\$ 119,891,712</u>	<u>\$ 106,150,128</u>	<u>\$ 10,010,834</u>	<u>\$ 60,995,390</u>	<u>\$ 54,021,602</u>	<u>\$ 363,748,693</u>
<u>At June 30</u>							
Cost	\$ 12,679,027	\$ 243,219,742	\$ 329,614,694	\$ 50,075,671	\$ 201,476,630	\$ 54,021,602	\$ 891,087,366
Accumulated depreciation and impairment	-	(123,328,030)	(223,464,566)	(40,064,837)	(140,481,240)	-	(527,338,673)
	<u>\$ 12,679,027</u>	<u>\$ 119,891,712</u>	<u>\$ 106,150,128</u>	<u>\$ 10,010,834</u>	<u>\$ 60,995,390</u>	<u>\$ 54,021,602</u>	<u>\$ 363,748,693</u>

A. Details for the ongoing recognition of sale-and-leaseback transactions with leasing companies for some of the above machinery and equipment are provided in Note 6(21)

B.

B. Details of property, plant and equipment pledged as collateral are provided in Note 8.

(11) Leasing arrangements - lessee

A. The Group leases various assets including land, land use right, buildings and other equipment. The periods of lease contracts are as follows:

Land and land use right: 2~50 years

Buildings: 1~20 years

Other equipment: 1~7 years

Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. It does not enjoy the right to extend the lease term. The lease agreements do not impose covenants, but leased assets may not be used as security for borrowing purposes.

B. Short-term leases with a lease term of 12 months, include dormitories, business vehicles and office.

C. The carrying amount of right-of-use assets and the depreciation charge are as follows:

	June 30, 2024	December 31, 2023	June 30, 2023
	Carrying amount	Carrying amount	Carrying amount
Land and land use right	\$ 24,642,357	\$ 22,509,847	\$ 19,296,617
Buildings	25,133,668	18,054,689	20,775,349
Other equipment	661,047	763,388	937,960
	<u>\$ 50,437,072</u>	<u>\$ 41,327,924</u>	<u>\$ 41,009,926</u>

	Three months ended June 30,	
	2024	2023
	Depreciation charge	Depreciation charge
Land and land use right	\$ 452,491	\$ 156,240
Buildings	1,745,383	2,051,882
Other equipment	74,296	146,928
	<u>\$ 2,272,170</u>	<u>\$ 2,355,050</u>

	Six months ended June 30,	
	2024	2023
	Depreciation charge	Depreciation charge
Land and land use right	\$ 600,541	\$ 298,131
Buildings	3,455,111	4,104,269
Other equipment	155,568	286,843
	<u>\$ 4,211,220</u>	<u>\$ 4,689,243</u>

D. For the three months and six months ended June 30, 2024 and 2023, the additions to right-of-use assets were \$3,689,544, \$2,605,241, \$8,340,516 and \$6,483,083, respectively.



E. The information on income and expense accounts relating to lease contracts is as follows:

	Three months ended June 30,	
	2024	2023
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 278,231	\$ 242,603
Expense on short-term lease contracts	\$ 992,962	\$ 874,386
Gain from lease modification	\$ 103,544	\$ 257,679
Gain on disposal of right-of-use assets	\$ -	\$ -
	<u>Six months ended June 30,</u>	
	2024	2023
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 488,001	\$ 492,980
Expense on short-term lease contracts	\$ 1,998,253	\$ 1,756,986
Gain from lease modification	\$ 104,721	\$ 258,040
Gain on disposal of right-of-use assets	\$ 15,978	\$ -

F. For the three months and six months ended June 30, 2024 and 2023, the Group's total cash outflow for leases were \$1,694,140, \$3,868,847, \$7,708,158 and \$8,613,908, respectively.

(12) Leasing arrangements - lessor

A. The Group mainly leases machinery and equipment. Rental contracts are typically made for 5 years.

B. The maturity analysis of the undiscounted lease payments in the finance lease is as follows:

	June 30, 2024	December 31, 2023	June 30, 2023
No later than one year	\$ 199,174	\$ 503,810	\$ 500,875
Later than one year but not later than five years	-	146,103	369,194
	<u>\$ 199,174</u>	<u>\$ 649,913</u>	<u>\$ 870,069</u>

C. Reconciliation of the undiscounted lease payments and the net investment in the finance lease is provided as follows:

	June 30, 2024	
	Current	Non-current
Undiscounted lease payments	\$ 199,174	\$ -
Unearned finance income	(728)	-
Net investment in lease	<u>\$ 198,446</u>	<u>\$ -</u>
	<u>December 31, 2023</u>	
	Current	Non-current
Undiscounted lease payments	\$ 503,810	\$ 146,103
Unearned finance income	(3,660)	(930)
Net investment in lease	<u>\$ 500,150</u>	<u>\$ 145,173</u>
	<u>June 30, 2023</u>	
	Current	Non-current
Undiscounted lease payments	\$ 500,875	\$ 369,194
Unearned finance income	(10,204)	(3,047)
Net investment in lease	<u>\$ 490,671</u>	<u>\$ 366,147</u>

The net investment in the financial lease is shown as "other receivables" and "other non-current assets", respectively.

(13) Investment property

	Land and buildings	
	2024	2023
<u>At January 1</u>		
Cost	\$ 17,217,578	\$ 17,503,412
Accumulated depreciation and impairment	(7,507,282)	(7,065,327)
	<u>\$ 9,710,296</u>	<u>\$ 10,438,085</u>
Opening net book amount as at January 1	\$ 9,710,296	\$ 10,438,085
Transfer in	5,714	292,828
Transfer out	(3,954)	(4,049)
Disposals	(31,772)	(40,667)
Depreciation charge	(433,768)	(434,395)
Net exchange differences	231,929	(234,827)
Closing net book amount as at June 30	<u>\$ 9,478,445</u>	<u>\$ 10,016,975</u>
<u>At June 30</u>		
Cost	\$ 17,619,247	\$ 18,005,181
Accumulated depreciation and impairment	(8,140,802)	(7,988,206)
	<u>\$ 9,478,445</u>	<u>\$ 10,016,975</u>

A. Rental income from the lease of the investment property and direct operating expenses arising from the investment property are shown below:

	Three months ended June 30,	
	2024	2023
Rental income from the lease of the investment property	<u>\$ 256,590</u>	<u>\$ 347,590</u>
Direct operating expenses arising from the investment property that generated rental income for the period	<u>\$ 217,501</u>	<u>\$ 214,304</u>
	Six months ended June 30,	
	2024	2023
Rental income from the lease of the investment property	<u>\$ 506,785</u>	<u>\$ 612,962</u>
Direct operating expenses arising from the investment property that generated rental income for the period	<u>\$ 433,768</u>	<u>\$ 434,395</u>

B. The fair value of the investment property held by the Group as at June 30, 2024, December 31, 2023 and June 30, 2023 were \$25,768,411, \$25,196,665 and \$28,209,122, respectively. Some properties were valued by independent appraisers. The valuation is based on latest market price of similar investment property in the same area and condition which is categorised within Level 3 in the fair value hierarchy.

(14) Intangible assets

	2024						
	Goodwill	Patents	Trademarks	Developed technology	Customer relationships	Software	Total
<u>At January 1</u>							
Cost	\$ 23,718,992	\$ 4,508,214	\$ 7,340,395	\$ 13,839,820	\$ 2,612,652	\$ 6,897,520	\$ 58,917,593
Accumulated amortisation and impairment	(3,320,618)	(3,880,896)	(1,506,932)	(5,278,629)	(861,775)	(4,467,601)	(19,316,451)
	<u>\$ 20,398,374</u>	<u>\$ 627,318</u>	<u>\$ 5,833,463</u>	<u>\$ 8,561,191</u>	<u>\$ 1,750,877</u>	<u>\$ 2,429,919</u>	<u>\$ 39,601,142</u>
Opening net book amount as at January 1	\$ 20,398,374	\$ 627,318	\$ 5,833,463	\$ 8,561,191	\$ 1,750,877	\$ 2,429,919	\$ 39,601,142
Transfers	-	-	-	-	-	465	465
Additions	-	-	23	105,499	-	1,248,018	1,353,540
Disposals	-	-	-	-	-	(12,942)	(12,942)
Amortization charge	-	(63,241)	(206,548)	(581,164)	(114,567)	(569,656)	(1,535,176)
Net exchange differences	1,006,524	25,858	325,276	16,521	87,947	56,337	1,518,463
Closing net book amount as at June 30	<u>\$ 21,404,898</u>	<u>\$ 589,935</u>	<u>\$ 5,952,214</u>	<u>\$ 8,102,047</u>	<u>\$ 1,724,257</u>	<u>\$ 3,152,141</u>	<u>\$ 40,925,492</u>
<u>At June 30</u>							
Cost	\$ 24,869,082	\$ 1,292,133	\$ 7,752,665	\$ 14,180,407	\$ 2,750,419	\$ 7,915,801	\$ 58,760,507
Accumulated amortisation and impairment	(3,464,184)	(702,198)	(1,800,451)	(6,078,360)	(1,026,162)	(4,763,660)	(17,835,015)
	<u>\$ 21,404,898</u>	<u>\$ 589,935</u>	<u>\$ 5,952,214</u>	<u>\$ 8,102,047</u>	<u>\$ 1,724,257</u>	<u>\$ 3,152,141</u>	<u>\$ 40,925,492</u>

	2023							
	Goodwill	Concession	Patents	Trademarks	Developed technology	Customer relationships	Software	Total
At January 1								
Cost	\$ 21,590,328	\$ 10,617,875	\$ 4,831,836	\$ 9,564,095	\$ 12,259,966	\$ 1,515,078	\$ 9,927,635	\$ 70,306,813
Accumulated amortisation and impairment	(3,320,618)	(4,000,516)	(3,800,192)	(1,378,121)	(4,052,130)	(698,201)	(6,396,996)	(23,646,774)
	<u>\$ 18,269,710</u>	<u>\$ 6,617,359</u>	<u>\$ 1,031,644</u>	<u>\$ 8,185,974</u>	<u>\$ 8,207,836</u>	<u>\$ 816,877</u>	<u>\$ 3,530,639</u>	<u>\$ 46,660,039</u>
Opening net book amount as at January 1	\$ 18,269,710	\$ 6,617,359	\$ 1,031,644	\$ 8,185,974	\$ 8,207,836	\$ 816,877	\$ 3,530,639	\$ 46,660,039
Transfers	-	-	-	-	-	-	76,938	76,938
Additions	-	-	3,133	-	385,750	-	739,492	1,128,375
Disposals	-	-	(374,567)	-	-	-	(21,834)	(396,401)
Amortization charge	-	(348,705)	(70,987)	(248,300)	(638,802)	(63,163)	(609,708)	(1,979,665)
Changes in control of subsidiaries	(30,312)	-	-	-	-	-	-	(30,312)
Net exchange differences	57,572	-	(873)	80,123	11,528	10,218	62,883	221,451
Closing net book amount as at June 30	<u>\$ 18,296,970</u>	<u>\$ 6,268,654</u>	<u>\$ 588,350</u>	<u>\$ 8,017,797</u>	<u>\$ 7,966,312</u>	<u>\$ 763,932</u>	<u>\$ 3,778,410</u>	<u>\$ 45,680,425</u>
At June 30								
Cost	\$ 21,653,067	\$ 10,617,876	\$ 4,504,086	\$ 9,662,261	\$ 12,712,118	\$ 1,536,292	\$ 10,787,490	\$ 71,473,190
Accumulated amortisation and impairment	(3,356,097)	(4,349,222)	(3,915,736)	(1,644,464)	(4,745,806)	(772,360)	(7,009,080)	(25,792,765)
	<u>\$ 18,296,970</u>	<u>\$ 6,268,654</u>	<u>\$ 588,350</u>	<u>\$ 8,017,797</u>	<u>\$ 7,966,312</u>	<u>\$ 763,932</u>	<u>\$ 3,778,410</u>	<u>\$ 45,680,425</u>

A. Impairment assessment for goodwill of Belkin International Inc.

As of June 30, 2024, the Group's goodwill from the acquisition of Belkin International Inc. (referred herein as "Belkin") decreased to \$12,346,222 (USD \$380,470 thousand) as a result of the disposal of Linksys, a subsidiary of Belkin, in 2021. Impairment assessment of goodwill is allocated to Belkin's CGU. The recoverable amount of the CGU relating to the goodwill arising from acquisition of Belkin was determined based on value-in-use calculation. The calculation uses projected cash flows based on financial budgets for the next five-year period.

Management determined expected revenue growth rate based on past performance and their expectations of market development. The long-term weighted average growth rates used are consistent with the projection included in industry reports. Pre-tax discount rate used reflects the risk premium of the segment and operating region.

The assumptions used in the main assessment as of December 31, 2023 are as follows:

Five-year compound revenue growth rate	9.3 %
Long-term growth rate	2 %
Pre-tax discount rate	20.1 %

Based on the above assessment, there is no impairment loss on goodwill as of June 30, 2024.

B. Impairment assessment for goodwill of FIT Voltaira Group GmbH

As of June 30, 2024, the Group acquired FIT Voltaira Group GmbH (referred herein as "Voltaira") which generated goodwill of \$2,404,047 (USD \$74,085 thousand). Impairment assessment of goodwill is allocated to Voltaira's CGU. The recoverable amount of the CGU relating to the goodwill arising from acquisition of Voltaira was determined based on value-in-use calculation. The calculation uses projected cash flows based on financial budgets for the next five-year period.

Management determined expected revenue growth rate based on past performance and their expectations of market development. The long-term weighted average growth rates used are consistent with the projection included in industry reports. Pre-tax discount rate used reflects the risk premium of the segment and operating region.

The assumptions used in the main assessment as of December 31, 2023 are as follows:

Five-year compound revenue growth rate	17.4 %
Long-term growth rate	2 %
Pre-tax discount rate	15.7 %

Based on the above assessment, there is no impairment loss on goodwill as of June 30, 2024.

C. The details of amortisation are as follows:

	Three months ended June 30,	
	2024	2023
Operating costs and operating expenses	\$ 742,747	\$ 973,309

	Six months ended June 30,		
	2024	2023	
Operating costs and operating expenses	\$ 1,535,176	\$ 1,979,665	
(15) <u>Other non-current assets</u>			
	June 30, 2024	December 31, 2023	June 30, 2023
Prepayments for equipment	\$ 4,323,085	\$ 4,671,786	\$ 4,699,781
Long-term other accounts receivable	5,502,659	-	-
Refundable deposits	2,830,314	2,660,487	2,371,224
Net investment in lease	-	145,173	366,147
Long-term prepayments			
- Utility duct access	-	-	456,598
- 3.5 GHz frequency band through MOCN	-	-	10,752,914
Assets recognised for incremental costs of obtaining contract with customers	-	-	2,169,009
Prepaid investments	-	460,650	-
Others	8,766,570	7,650,808	10,027,951
	\$ 21,422,628	\$ 15,588,904	\$ 30,843,624

A. 3.5GHz frequency band through Multi Operator Core Network (MOCN)

A subsidiary of the Group, Asia Pacific Telecom Co., Ltd. (APT), entered into a cooperation agreement on 3.5GHz frequency band through MOCN with Far EasTone Telecommunications Co., Ltd. (FET). The period of the agreement is from September 4, 2020 to December 31, 2040. This cooperation agreement was approved with conditions by the National Communications Commission (NCC) Committee and the Fair Trade Commission. Both signing parties agreed that the Group will share two-ninths of the network deployment cost of FET's 3.5GHz frequency band in order to obtain use right capacity, of which the cost of spectrum sharing amounted to \$9,473,000.

B. Incremental costs of obtaining a contract

A subsidiary of the Group, APT, recognises the incremental costs (mainly comprised of sales commissions) of obtaining a contract with a customer as an asset if the Group expects to recover those costs. The recognised asset is amortised on a systematic basis that is consistent with the transfers to the customer of the goods or services to which the asset relates. The Group recognised amortised costs of \$455,797 and \$951,468 in profit or loss for the three months and six months ended June 30, 2023, respectively.

C. On December 15, 2023, the Group lost control over APT and therefore the Group derecognised long-term prepayments and incremental costs of obtaining a contract.

D. Details of net investment in lease is provided in Note 6(12).

E. Details of long-term other accounts receivables is provided in Note 7.

(16) Short-term loans

Type of loans	June 30, 2024	Interest rate range	Collateral
Bank loans			
Credit loans	\$ 470,794,787	0.55%~8.07%	None
Type of loans	December 31, 2023	Interest rate range	Collateral
Bank loans			
Credit loans	\$ 501,772,585	0%~7.80%	None
Type of loans	June 30, 2023	Interest rate range	Collateral
Bank loans			
Credit loans	\$ 489,184,615	0.52%~8.60%	None

The Group has signed an agreement to offset financial assets and liabilities with financial institutions. The agreement meets the offsetting criteria of IAS 32, whereby the financial assets and liabilities are offset and reported in the net amount in the balance sheet. Details of the offset as of June 30, 2024, December 31, 2023 and June 30, 2023 are as follows:

June 30, 2024			
Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	\$ 84,265,145	\$ 84,265,145	\$ -
December 31, 2023			
Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	\$ 295,065,031	\$ 295,065,031	\$ -
June 30, 2023			
Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	\$ 734,521,239	\$ 734,521,239	\$ -

(17) Short-term notes and bills payable

	June 30, 2024	December 31, 2023	June 30, 2023
Commercial paper	\$ 40,630,198	\$ 61,489,911	\$ 64,309,636
Less: Unamortised discount	(105,539)	(161,380)	(182,548)
	\$ 40,524,659	\$ 61,328,531	\$ 64,127,088
Interest rates per annum	1.558%~2.298%	1.40%~2.188%	1.428%~2.228%

(18) Other payables

	June 30, 2024	December 31, 2023	June 30, 2023
Dividend payable	\$ 83,115,167	\$ -	\$ 80,721,555
Awards and salaries payable	46,169,445	54,154,980	43,604,242
Payables for equipment	25,163,437	32,071,277	20,980,908
Employees' bonuses payable	21,533,520	20,326,524	21,580,696
Consumption goods expense payable (including indirect materials)	11,588,164	11,921,708	8,539,731
Accrued interest payable	7,886,297	14,070,304	17,971,567
Royalty fees payable	1,455,136	2,107,682	3,482,823
Tax payable	5,211,948	6,205,428	7,087,351
Others	90,467,573	86,506,839	79,023,727
	<u>\$ 292,590,687</u>	<u>\$ 227,364,742</u>	<u>\$ 282,992,600</u>

(19) Other current liabilities

	June 30, 2024	December 31, 2023	June 30, 2023
Receipts in advance of payments for materials and equipment on behalf of others	\$ 45,075,835	\$ 39,870,976	\$ 35,742,546
Deposits received	29,070,886	30,483,513	35,951,219
Contract liabilities	29,645,580	26,380,201	22,917,762
Others	3,394,035	4,196,467	5,281,270
	<u>\$ 107,186,336</u>	<u>\$ 100,931,157</u>	<u>\$ 99,892,797</u>

(20) Bonds payable

	June 30, 2024	December 31, 2023	June 30, 2023
Convertible bonds payable	\$ 19,183,116	\$ 19,183,116	\$ 19,183,116
Corporate bonds payable	197,600,000	187,300,000	164,450,000
Foreign unsecured corporate bonds	72,217,475	89,911,202	91,154,565
	<u>289,000,591</u>	<u>296,394,318</u>	<u>274,787,681</u>
Less: Current portion or exercise of put options (shown as "Long-term liabilities, current portion")	<u>(42,736,091)</u>	<u>(65,875,218)</u>	<u>(37,898,000)</u>
	<u>\$ 246,264,500</u>	<u>\$ 230,519,100</u>	<u>\$ 236,889,681</u>

A. First unsecured convertible bond issue of 2018

ShunSin Technology Holdings Limited, a subsidiary of the Group, issued the first unsecured convertible bonds totaling \$1,500 million with the approval of the competent authority on January 10, 2018. The bonds carry zero coupon rate over five years. The



circulation period is from February 12, 2018 to February 12, 2023. The convertible bonds are fully paid off on February 12, 2023.

B. First overseas unsecured convertible bond issue of 2021

- (a) The Company issued the first overseas unsecured convertible bonds totaling USD 700 million with the approval of the competent authority on May 26, 2021. The bonds carry zero coupon rate over five years. The circulation period is from August 5, 2021 to August 5, 2026. The Company will fully redeem the bonds at the price of the bonds' face value plus -0.41% of the face value at the maturity date.
- (b) The conversion price is adjusted in line with the model specified in the conversion rules. As of June 30, 2024, no bonds were converted into common stock at the conversion price of NT\$143.83 in dollars (using the exchange rate of 1 USD: 27.978 TWD) which was adjusted by the Company on July 9, 2024 based on the conversion rules of the first overseas convertible bond issue of 2021.
- (c) In accordance with the conversion rules, if the convertible bond is purchased (including purchased from the secondary market), early redeemed, or repaid at maturity by the Company, or if the convertible bond is converted into common stocks or redeemed by the bondholder, the bond is to be retired and will not be reissued.
- (d) In accordance with the conversion rules, the rights and obligations of common stocks converted are the same as the outstanding ones previously subscribed.
- (e) The conversion options for the first overseas convertible bond issue of 2021 are separated from the liabilities and recorded as 'capital surplus - share options' amounting to \$336,012.
- (f) In accordance with the conversion rules, bondholders have the right to request the Company to redeem any bonds at the price of the bonds' par value upon three years from the issue date. As the bondholders of the convertible corporate bonds will be able to exercise the put options in the third quarter of 2024, the convertible corporate bonds were transferred to 'long-term liabilities, current portion'. After the put options exceed their exercise period, the unexercised put options will be transferred back to 'bonds payable' if they meet the definition of non-current liabilities.

C. For details of principal, interest rate, maturity and other information of corporate bonds payable and foreign unsecured corporate bonds, refer to Table 11.

(21) Long-term loans

Institution	Loan period	Interest rate	Collateral	June 30, 2024
Long-term loans				
Syndicated loan from a consortium of 17 banks, including Taipei Fubon Bank	2024.03.19~2027.03.19	6.0623%	None	\$ 19,470,000
Syndicated loan from a consortium of 2 banks, including Mizuho Corporate Bank Ltd.	2020.11.21~2025.11.28	4.2740%	None	347,100
First Commercial Bank	2011.11.30~2030.11.30	2.2040%	Yes	1,422,857
First Commercial Bank	2013.09.06~2033.09.06	2.4154%	Yes	838,452
Agricultural Bank of China Limited	2018.01.05~2027.05.22	4.9000%	None	688,608
Syndicated loan from a consortium of 12 banks, including CTBC Bank Co., Ltd.	2020.10.29~2024.12.26	2.3467%	None	397,380
E.SUN Commercial Bank, Ltd.	2021.12.20~2024.09.20	6.4900%	None	25,636
Mitsubishi UFJ Financial Group Bank	2021.12.20~2024.12.20	6.4300%	None	843,700
Bank of China	2022.01.24~2032.01.24	3.5000%~4.6000%	None	2,927,418
Bank of Communications	2024.05.23~2028.04.25	4.3000%	Yes	166,819
Industrial and Commercial Bank of China Limited, Singapore Branch	2023.04.12~2025.11.07	6.4692%	None	16,225,000
Oldenburgische Landesbank	2020.11.02~2024.12.31	7.4000%	None	15,186
Banco Santander, S.A.	2021.09.20~2024.09.19	1.2600%	None	1,379
Fullyfun Investment Limited	2023.06.24~2024.12.24	0.0000%	None	6,562
Banc of America Leasing & Capital, LLC	2022.12.27~2030.12.27	4.8490%	None	4,248,307
				<hr/> 47,624,404
Less: Current portion				
(shown as “Long-term liabilities, current portion”)				(1,718,520)
Administration fee of syndicated loans				(34,613)
				<hr/> <hr/> \$ 45,871,271

Institution	Loan period	Interest rate	Collateral	December 31, 2023
Long-term loans				
Syndicated loan from a consortium of 18 banks, including Mizuho Corporate Bank Ltd.	2019.03.19~2024.03.19	6.2700%~6.2760%	None	\$ 17,658,250
Syndicated loan from a consortium of 2 banks, including Mizuho Corporate Bank Ltd.	2020.11.21~2025.11.28	4.3230%	None	1,019,400
First Commercial Bank	2011.11.30~2030.11.30	2.0719%	Yes	1,662,857
First Commercial Bank	2013.09.06~2033.09.06	2.2833%	Yes	882,581
Agricultural Bank of China Limited	2018.01.05~2027.05.22	4.9000%	None	1,193,588
Syndicated loan from a consortium of 12 banks, including CTBC Bank Co., Ltd.	2020.10.29~2024.12.26	2.2133%	None	496,725
E.SUN Commercial Bank, Ltd.	2021.12.20~2024.09.20	6.5800%	None	171,931
Mitsubishi UFJ Financial Group Bank	2021.12.20~2024.12.20	6.5500%	None	859,880
Bank of China	2022.01.24~2032.01.24	3.5000%~3.6000%	None	2,310,753
Bank of China	2022.05.25~2025.03.17	6.5500%	None	15,355,000
Industrial and Commercial Bank of China Limited, Singapore Branch	2023.04.12~2025.11.07	6.4500%	None	15,355,000
Oldenburgische Landesbank	2020.11.02~2024.12.31	7.5000%	None	29,733
Banco Santander, S.A.	2021.09.20~2024.09.19	1.2600%	None	1,504
Fullyfun Investment Limited	2023.06.24~2024.12.24	0.0000%	None	6,344
Banc of America Leasing & Capital, LLC	2022.12.27~2030.12.27	4.8329%	None	4,120,562
				<u>61,124,108</u>
Less: Current portion				
(shown as “Long-term liabilities, current portion”)				(20,016,991)
Administration fee of syndicated loans				(1,177)
				<u>\$ 41,105,940</u>

Institution	Loan period	Interest rate	Collateral	June 30, 2023
Long-term loans				
Syndicated loan from a consortium of 18 banks, including Mizuho Corporate Bank Ltd.	2019.03.19~2024.03.19	6.0042%~6.0542%	None	\$ 17,905,500
Syndicated loan from a consortium of 3 banks, including Mizuho Corporate Bank Ltd.	2020.11.21~2025.11.28	3.8980%	None	676,200
First Commercial Bank	2011.11.30~2030.11.30	2.0719%	Yes	1,662,857
First Commercial Bank	2013.09.06~2033.09.06	2.2833%	Yes	926,710
The Shanghai Commercial & Savings Bank, Ltd.	2013.06.17~2028.04.15	2.2500%	Yes	2,946
The Shanghai Commercial & Savings Bank, Ltd.	2021.06.25~2025.06.24	2.2450%	None	299,167
Agricultural Bank of China Limited	2018.01.05~2027.05.22	4.9000%	None	2,159,511
Syndicated loan from a consortium of 12 banks, including CTBC Bank Co., Ltd.	2020.10.29~2024.12.26	2.2119%	None	596,070
E.SUN Commercial Bank, Ltd.	2021.12.20~2024.12.20	6.5300%	None	311,400
Industrial and Commercial Bank of China, Singapore Branch	2021.02.04~2023.11.24	6.5000%	None	18,684,000
Syndicated loan from a consortium of 12 banks, including Taishin International Bank Co., Ltd.	2021.12.27~2026.12.27	2.9525%~3.0583%	None	2,911,750
Syndicated loan from a consortium of 12 banks, including Taishin International Bank Co., Ltd.	2021.12.27~2026.12.27	3.0583%	Yes	1,425,000
Syndicated loan from a consortium of 12 banks, including Taishin International Bank Co., Ltd.	2023.03.27~2026.12.27	3.0583%	None	1,363,250
Mitsubishi UFJ Financial Group Bank	2021.12.20~2024.12.20	6.4700%	None	871,920
Bank of China	2022.01.24~2032.01.24	3.6000%	None	1,825,790
Bank of China	2022.05.25~2025.03.17	6.3000%	None	15,570,000
Industrial and Commercial Bank of China, Singapore Branch	2023.04.12~2025.11.07	6.1258%	None	15,570,000
Banc of America Leasing & Capital, LLC	2022.12.27~2030.12.27	5.3720%	None	4,432,152
				<u>87,194,223</u>
Less: Current portion				
(shown as “Long-term liabilities, current portion”)				(38,821,985)
Administration fee of syndicated loans				(34,432)
				<u><u>\$ 48,337,806</u></u>

- A. According to the syndicated loan agreement signed with 17 banks, including Taipei Fubon Bank, the syndicated loan agreement signed with 2 banks, including Mizuho Corporate Bank Ltd., the syndicated loan agreement signed with 18 banks, including Mizuho Corporate Bank Ltd., the syndicated loan agreement signed with 12 banks, including CTBC Bank Co., Ltd., the syndicated loan agreement signed with 12 banks, including Taishin International Bank, and in accordance with the loan agreement signed with First Commercial Bank, Bank of China and Industrial and Commercial Bank of China, the Group shall maintain certain financial ratios (including current ratio, net debt-to-tangible assets ratio, net tangible assets, interest coverage ratio, proprietary funds ratio and ratio of self-owned capital), to be tested semi-annually and annually on consolidated basis. The Group was able to meet the required financial covenants under the syndicated loan agreements.
- B. As of June 30, 2024, December 31, 2023 and June 30, 2023, the Group's long term loan with Banc of America Leasing & Capital, LLC ("Boa Leasing") was due to the sale of machinery and equipment to Boa Leasing and the subsequent lease back of the machinery and equipment from Boa Leasing, which was not a sale of assets under IFRS 15. Therefore, the Group continues to recognise the amount of \$3,924,314, \$4,697,696 and \$5,111,211, respectively, for the consideration received as long-term loans.
- C. Details of assets pledged as collateral for long-term loans are provided in Note 8.

(22) Pensions

A. Defined benefit plans

- (a) The Company has a defined benefit pension plan in accordance with the Labor Standards Law of Taiwan, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Law. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Company contributes monthly an amount equal to 2% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Company would assess the balance in the aforementioned labor pension reserve account by December 31, every year. If the account balance is insufficient to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company will make contributions for the deficit by next March.
- (b) For the aforementioned pension plan, the Company recognised pension costs of \$3,799, \$4,641, \$7,598 and \$9,282 for the three months and six months ended June 30, 2024 and 2023, respectively.

- (c) Expected contributions to the defined benefit pension plans of the Company for the year ending December 31, 2025 amount to \$11,479.

**B. Defined contribution plans**

- (a) Effective July 1, 2005, the Company and its domestic subsidiaries have established a defined contribution pension plan (the “New Plan”) under the Labor Pension Act (the “Act”), covering all regular employees with R.O.C. nationality. Under the New Plan, the Company and its domestic subsidiaries contribute monthly an amount based on 6% of the employees’ monthly salaries and wages to the employees’ individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment.
- (b) The Group’s Mainland China subsidiaries have a defined contribution plan. Monthly contributions to an independent fund administered by the government in accordance with the pension regulations in the People’s Republic of China (PRC) are based on certain percentage of employees’ monthly salaries and wages. The contribution percentage was 16%. Other than the monthly contributions, the Group has no further obligations.
- (c) The pension costs under the defined contribution pension plans of the Group for the three months and the six months ended June 30, 2024 and 2023 were \$4,369,490, \$4,960,861, \$8,822,197 and \$9,226,958, respectively.

**(23) Share-based payment**

As of June 30, 2024, December 31, 2023 and June 30, 2023, the share-based payment transactions of the subsidiaries of the Company, Foxconn Industrial Internet Co., Ltd., Foxconn Interconnect Technology Limited, FIH Mobile Limited, Foxtron Vehicle Technologies Co., Ltd., ShunYun Technology (Zhongshan) Limited and ShunSin Technology Holdings Limited are set forth below:

Type of arrangement	Grant date	Quantity granted	Vesting conditions
Restricted share plan	December 2017	259,240,433	Note 1
Restricted share plan	April 2019	149,183,352	Note 1
Restricted share plan	September 2019	10,348,325	Note 1
Restricted share plan	April 2020	17,111,069	Note 1
Restricted share plan	February 2023	147,752,200	Note 1
Restricted share plan	October 2023	6,804,732	Note 1
Employee stock options	April 2019	25,947,021	Note 2
Employee stock options	September 2019	473,000	Note 2
Employee stock options	December 2019	6,013,755	Note 2
Treasury stock award program	Note 6 (23) 3	-	Note 3
Share award program	March 2023	2,869,153	Note 4
Share award program	September 2023	1,366,993	Note 4
Share award program	November 2023	1,979,598	Note 4
Share award program	March 2024	4,405,978	Note 4

Type of arrangement	Grant date	Quantity granted	Vesting conditions
Stock options plan	January 2023	46,728,000	Note 5
Restricted share plan	September 2022	44,450,000	Note 6
Restricted share plan	November 2022	37,550,000	Note 6
Treasury stock award program	Note 6 (23) 7	-	Note 7

Note 1: The employees can only exercise the rights after fulfilling the stipulated term of service under the limited partnership agreement. The difference between the fair value of the equity instrument and the consideration paid by the employee to acquire the instrument is amortised over a service period of 3 to 5 years starting from the grant date.

Note 2: From the date of grant that exercises issue annually in five years, each issue exercises 20% equally.

Note 3: It pertains to the acquisition of the Company's shares from the open market for transfer to employees, and are vested immediately.

Note 4: The period of allotment without compensation shall be approximately one month from date of grant.

Note 5: Employees may execute employee stock options in installments of 72.15% and 27.85% from the grant date of employee stock options and the service date of September 30, 2025, respectively.

Note 6: One year after listing in Mainland China is the first unlock date. The exercisable ratio at the first unlock date, one year after the first unlock date and two years after the first unlock date is 40%, 70% and 100%, respectively.

Note 7: It pertains to the acquisition of the Company's shares from the open market for transfer to employees, and are vested immediately.

A. Restricted share plan-Foxconn Industrial Internet Co., Ltd.

The fair value of shares granted was RMB 5,312,274 thousand. For the three months and six months ended June 30, 2024 and 2023, expenses incurred on restricted share plan were \$635,879 (RMB 142,582 thousand), \$1,026,000 (RMB 232,935 thousand), \$1,279,127 (RMB 289,920 thousand) and \$1,103,611 (RMB 250,411 thousand), respectively.

B. Employee stock options-Foxconn Industrial Internet Co., Ltd.

The increment of fair value related to the Options determined using the Black-Scholes model was RMB 217,098 thousand.

For the three months and six months ended June 30, 2024 and 2023, expenses incurred on employee stock options were \$8,545 (RMB 1,928 thousand), \$14,674 (RMB 3,353 thousand), \$12,217 (RMB 2,769 thousand) and \$28,343 (RMB 6,431 thousand), respectively.

C. Share incentive plan - Foxconn Interconnect Technology Limited

The share incentive plan is to purchase treasury shares from the market in 2017 and hold them in the form of trust until employees reach the conditions of grant set by the plan. For the three months and six months ended June 30, 2024 and 2023, expenses incurred on the share incentive plan were \$0 (USD 0 ), \$39,318 (USD 1,287 ), \$0 (USD 0 thousand) and \$39,318 (USD 1,287 thousand), respectively.

D. Share incentive plan - FIH Mobile Limited

The subsidiary granted common shares to certain persons and restricted them for approximately one month. These shares were repurchased from the market and deposited in the trust. For the three months and six months ended June 30, 2024 and 2023, expenses incurred on share incentive plan were \$4,564 (USD 142 thousand), \$0 (USD 0), \$7,401 (USD 232 thousand) and \$37,365 (USD 1,230 thousand), respectively.

E. Employee stock options-Foxtron Vehicle Technologies Co., Ltd.

In 2023, the subsidiary granted 46,728,000 shares to certain persons at a performance price of NT\$10 per share. The fair value per unit of the subscription option for the above share-based payment transactions was estimated at NT\$ 0.9832~2.7880 using the Black-Scholes option valuation model. For the three months and six months ended June 30, 2024 and 2023, expenses incurred on employee stock options were \$3,123, \$2,650, \$6,245 and \$37,971, respectively.

F. Restricted stocks to employees - ShunYun Technology (Zhongshan) Limited

The above plan pertained to the issuance of new shares in 2022 which all were subscribed by employees, and the expected duration of the plan is 6 years. For the three months and six months ended June 30, 2024, expenses incurred on restricted share plan were \$14,535 and \$42,653, respectively.

G. Treasury stock transferred to employee stock options - ShunSin Technology Holdings Limited

The fair value of stock options of the above share-based payment was measured using the Black-Scholes option-pricing model amounting to NT\$0 per share. For the three months and six months ended June 30, 2024, no expense was incurred on the treasury stock award program.

(24) Other non-current liabilities

	June 30, 2024	December 31, 2023	June 30, 2023
Deferred government grants	\$ 5,531,245	\$ 4,938,896	\$ 5,280,041
Reserve for retirement pension	964,671	955,441	961,883
Advance rent receipts	1,416,948	1,428,015	1,461,340
Others	5,775,258	5,790,448	5,095,730
	<u>\$ 13,688,122</u>	<u>\$ 13,112,800</u>	<u>\$ 12,798,994</u>



(25) Provisions

	Warranty
At January 1, 2024	\$ 3,645,592
Provisions during the period	1,367,154
Used during the period	(95,586)
Unused amounts reversed	(642,149)
Exchange differences	144,933
At June 30, 2024	<u>\$ 4,419,944</u>

	Warranty	Decommissioning liabilities	Others	Total
At January 1, 2023	\$ 3,868,901	\$ 459,026	\$ 22,479	\$ 4,350,406
Provisions during the period	2,420,883	7,017	459	2,428,359
Used during the period	(273,548)	-	-	(273,548)
Unused amounts reversed	(822,856)	-	-	(822,856)
Exchange differences	84,407	-	-	84,407
At June 30, 2023	<u>\$ 5,277,787</u>	<u>\$ 466,043</u>	<u>\$ 22,938</u>	<u>\$ 5,766,768</u>

Analysis of total provisions:

	June 30, 2024	December 31, 2023	June 30, 2023
Current	\$ 2,143,791	\$ 1,557,895	\$ 3,195,424
Non-current	<u>\$ 2,276,153</u>	<u>\$ 2,087,697</u>	<u>\$ 2,571,344</u>

A. The Group provides warranties on 3C products sold. Provision for warranty is estimated based on historical warranty data of 3C products.

B. In accordance with the applicable agreements or the law/regulation requirements, the Group bears dismantling, removing the asset and restoring the site obligations for certain base stations. Provision was recognised at the present value of costs which was estimated to be incurred for dismantling, removing the asset and restoring the site.

(26) Share capital—common stock

A. As of June 30, 2024, the Company's authorised capital was \$180,000,000, consisting of 18,000,000 thousand shares of ordinary stock, and the paid-in capital was \$138,629,906, consisting of 13,862,991 thousand shares with a par value of \$10 (in dollars) per share. All proceeds from shares issued have been collected.

B. Pursuant to the resolution adopted at the stockholders' meeting held on June 1, 1999, and after obtaining approval from the SFC, the Company issued 50 million ordinary shares so as to issue 25 million units of global depository receipts (GDRs) in Europe, Asia and the USA. The issuance amounted to USD 347,250 thousand, and the main terms and conditions of the GDRs are as follows:

(a) Voting

Holders of GDRs have no right to directly exercise voting rights or attend the Company's stockholders' meeting, except when a motion is on the election of directors or supervisors.

A holder or holders together holding at least 51% of the GDRs outstanding at the relevant record date of the stockholders' meeting can instruct the Depositary to vote in the same direction in respect of one or more resolutions to be proposed at the meeting.

(b) Sale and withdrawal of GDRs

Under the current R.O.C. law, shares represented by the GDRs may be withdrawn by holders of GDRs commencing three months after the initial issue of GDRs. A holder of a GDR may, provided that the Company has delivered to the custodian physical share certificates in respect of the Deposited Shares, request the Depositary to sell or cause to be sold on behalf of such holder the shares represented by such GDRs.

(c) Dividends

GDR holders are entitled to receive dividends to the same extent as the holders of common stock.

(d) As of June 30, 2024, 49,067 thousand units of GDRs were outstanding, which represents 98,135 thousand shares of common stock.

C. Treasury stocks

The Company's subsidiary, Hon Jin International Investment Co., Ltd., acquired ordinary shares issued by the Company in 1998. As of June 30, 2024, December 31, 2023 and June 30, 2023, the subsidiary owned a total of 1,483,078 shares. The original cost of treasury stocks was \$18,901, and the cost after capital reduction was \$15,194.

(27) Capital surplus

Pursuant to the R.O.C. Company Act, capital reserve arising from paid-in capital in excess of par value on issuance of common stocks and donations can be used to cover accumulated deficit or to issue new stocks or cash to shareholders in proportion to their share ownership, provided that the Company has no accumulated deficit. Further, the R.O.C. Securities and Exchange Act requires that the amount of capital reserve to be capitalised mentioned above should not exceed 10% of the paid-in capital each year.

Capital reserve should not be used to cover accumulated deficit unless the legal reserve is insufficient.

2024					
	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates	Share option	Total
At January 1	\$89,600,284	\$ 103,977,271	\$ 4,739,331	\$ 336,012	\$ 198,652,898
Adjustments arising from changes in percentage of ownership in subsidiaries	-	(10,102,597)	-	-	(10,102,597)
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	599,762	-	599,762
Disposal of investments accounted for using equity method	-	-	68,861	-	68,861
At June 30	<u>\$89,600,284</u>	<u>\$ 93,874,674</u>	<u>\$ 5,407,954</u>	<u>\$ 336,012</u>	<u>\$ 189,218,924</u>
2023					
	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates	Share option	Total
At January 1	\$89,600,284	\$ 98,291,471	\$ 5,566,393	\$ 336,012	\$ 193,794,160
Adjustments arising from changes in percentage of ownership in subsidiaries	-	1,160,557	-	-	1,160,557
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	688,092	-	688,092
Disposal of investments accounted for using equity method	-	-	(1,488,440)	-	(1,488,440)
At June 30	<u>\$89,600,284</u>	<u>\$ 99,452,028</u>	<u>\$ 4,766,045</u>	<u>\$ 336,012</u>	<u>\$ 194,154,369</u>

Regarding the recognition of the capital surplus from changes in ownership interests in subsidiaries, refer to Note 6(30) for details; for the recognition of the capital surplus from changes in equity interests in associates, refer to Note 6(9) for details.

(28) Retained earnings

- A. The annual net income of the Company shall be appropriated in accordance with the priorities listed as follows:
- (a) Recovery of losses;
  - (b) Appropriation of 10% for legal reserve.
  - (c) Appropriation or reversal of special reserve pursuant to applicable law or regulation.
- As to the earnings available for appropriation to shareholders including accumulated unappropriated earnings and earnings available for appropriation this year, the board of directors is authorised to draft an appropriation plan in accordance with the dividend policy in Section D of the Articles of Incorporation.
- The board of directors is authorised to distribute dividends and bonuses in whole or in part, which may be paid in cash after a resolution has been adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors.
- The Company is currently at a developing stage. The Company's dividend distribution policy is subject to the Company's current and future investment environment, fund requirements, competition from local and abroad, and capital budgets, as well as taking into consideration the interests of shareholders and the long-term financial planning. Shareholder dividends are appropriated based on accumulated unappropriated earnings, which shall not be less than 15% of distributable earnings for the year and cash dividends shall not be less 10% of total dividends.
- B. Except for covering accumulated deficit or issuing new stocks or cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of legal reserve for the issuance of stocks or cash to shareholders in proportion to their share ownership is permitted, provided that the balance of the reserve exceeds 25% of the Company's paid-in capital.
- C. In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings.
- D. The appropriations of 2023 and 2022 earnings had been resolved at the shareholders' meeting on May 31, 2024 and 2023, respectively. Details are summarised as follows:

	2023		2022	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Legal reserve	\$ 14,224,704		\$ 14,311,374	
Stock dividends	31,067,746		(7,351,685)	
Cash dividends	74,860,149	\$ 5.4	73,473,850	\$ 5.3
	<u>\$ 120,152,599</u>		<u>\$ 80,433,539</u>	

The information on the above distribution of earnings which was approved by the shareholders will be posted on the "Market Observation Post System" of the TSEC.

(29) Other equity items

	2024			
	Financial assets at fair value through other comprehensive income	Currency translation adjustments		Total
At January 1	\$ 8,320,289	\$ (121,542,242)		\$ (113,221,953)
Revaluation:				
- Group	3,458,758	-		3,458,758
- Associates	(1,127,372)	-		(1,127,372)
Revaluation – tax	(501,652)	-		(501,652)
Revaluation transferred to retained earnings	(298,023)	-		(298,023)
Currency translation:				
- Group	-	58,299,945		58,299,945
- Associates	-	(710,698)		(710,698)
At June 30	<u>\$ 9,852,000</u>	<u>\$ (63,952,995)</u>		<u>\$ (54,100,995)</u>

	2023			
	Financial assets at fair value through other comprehensive income	Currency translation adjustments	Hedging instruments	Total
At January 1	\$ 14,526,382	\$ (96,680,590)	\$ -	\$ (82,154,208)
Revaluation:				
- Group	(2,273,962)	-	-	(2,273,962)
- Associates	266,225	-	-	266,225
Revaluation – tax	(326,424)	-	-	(326,424)
Revaluation transferred to retained earnings	(1,021,628)	-	-	(1,021,628)
Currency translation:				
- Group	-	(23,000,393)	-	(23,000,393)
- Associates	-	(4,223,549)	-	(4,223,549)
Cash flow hedges:				
- Fair value losses during the period	-	-	(524,980)	(524,980)
- Tax on fair value losses	-	-	55,310	55,310
- Transfers to other equity items	-	-	168,862	168,862
Disposal of investments accounted for using equity method	28,941	2,935	-	31,876
At June 30	<u>\$ 11,199,534</u>	<u>\$ (123,901,597)</u>	<u>\$ (300,808)</u>	<u>\$ (113,002,871)</u>

(30) Non-controlling interests

	Six months ended June 30,	
	2024	2023
At January 1	\$ 193,134,544	\$ 199,986,123
Share attributable to non-controlling interests:		
Profit for the period	6,763,447	3,217,197
Currency translation difference	6,558,360	(2,990,563)
Unrealised gain (loss) on investments in equity instruments measured at fair value through other comprehensive income	28,220	(868,311)
Loss on hedging instrument	-	(72,005)
Earnings distribution to non-controlling interests	(8,255,018)	(7,247,705)
Changes in non-controlling interests	(2,976,319)	(431,783)
At June 30	<u>\$ 195,253,234</u>	<u>\$ 191,592,953</u>

A. Some subsidiaries of the Group have repurchased and retired treasury shares, issued employee share-based payment and new shares, and the Group lost control over subsidiaries during the six months ended June 30, 2024 and 2023. The Group has not purchased additional shares in proportion to its ownership and thus, the non-controlling interest of the Group increased by \$464,611, decreased by \$977,996, increased by \$412,332 and decreased by \$431,783 and equity attributable to owners of the parent increased by \$703,579, \$691,864, \$1,121,339 and \$1,160,557 for the three months and six months ended June 30, 2024 and 2023, respectively.

B. In 2024, the Group obtained the non-controlling interest in Jusda Supply Chain Management International Co., Ltd., which resulted in a decrease in non-controlling interest and equity attributable to owners of the parent by \$3,388,651 and \$11,223,936, respectively.

(31) Operating revenue

A. Disaggregation of revenue from contracts with customers

The Group derives revenue from the transfer of goods and services over time and at a point in time in the following major product lines and geographical regions:

Revenue from external customer contracts	Three months ended June 30,	
	2024	2023
U.S.A	\$ 524,580,930	\$ 454,227,082
Ireland	226,425,470	179,997,351
Singapore	460,004,814	301,163,279
China	73,427,222	83,581,043
Japan	34,161,087	66,657,089
India	30,335,689	47,029,957
Taiwan	26,890,833	25,667,110
Mexico	1,358,260	260,612
Vietnam	1,017,884	280,549
Others	172,348,706	145,684,123
	<u>\$ 1,550,550,895</u>	<u>\$ 1,304,548,195</u>

Revenue from external customer contracts	Six months ended June 30,	
	2024	2023
U.S.A	\$ 981,213,017	\$ 942,410,721
Ireland	423,276,738	691,125,410
Singapore	844,122,792	417,274,810
China	133,377,586	147,709,602
Japan	56,875,024	137,038,046
India	68,981,681	81,714,657
Taiwan	43,570,666	55,713,419
Mexico	2,416,062	2,423,570
Vietnam	1,750,940	595,265
Others	318,958,036	290,980,029
	<u>\$ 2,874,542,542</u>	<u>\$ 2,766,985,529</u>

B. Information on product types

	Three months ended June 30,	
	2024 (in millions)	2023 (in millions)
Smart Consumer Electronics	\$ 624,156	\$ 633,192
Cloud and Networking Products	498,355	331,430
Computing Products	330,130	263,092
Components and Others	97,910	76,834
	<u>\$ 1,550,551</u>	<u>\$ 1,304,548</u>

	Six months ended June 30,	
	2024 (in millions)	2023 (in millions)
Smart Consumer Electronics	\$ 1,260,754	\$ 1,449,695
Cloud and Networking Products	863,714	656,415
Computing Products	571,255	512,425
Components and Others	178,820	148,451
	<u>\$ 2,874,543</u>	<u>\$ 2,766,986</u>

The product categories are classified based on the types of products from which each operating segment derives its external revenue. The descriptions of product types are as follows:

Item	Definition
Smart Consumer Electronics	Smartphones, TVs, Game Consoles, etc.
Cloud and Networking Products	Servers, communication network, etc.
Computing Products	Computers, tablets, etc.
Components and Others	Connectors, mechanical parts, services, etc.

#### C. Contract liabilities

The Group has recognised the following revenue-related contract liabilities (shown as “other current liabilities”):

	June 30, 2024	December 31, 2023	June 30, 2023	January 1, 2024
Contract liabilities	<u>\$ 29,645,580</u>	<u>\$ 26,380,201</u>	<u>\$ 22,917,762</u>	<u>\$ 27,945,203</u>

Contract liabilities at the beginning of the period amounting to \$2,664,987, \$2,802,609, \$10,528,641 and \$11,838,526 were recognised as revenues for the three months and six months ended June 30, 2024 and 2023, respectively.

#### D. Assets recognised from costs to obtaining a contract

Under IFRS 15, the incremental costs related to obtaining a telecommunication contract was recognised as an asset as the Group expects to recover these costs. For the details on incremental costs recognised during the three months and six months ended June 30, 2024 and 2023, refer to Note 6(15).

#### (32) Interest income

	Three months ended June 30,	
	2024	2023
Interest income from bank deposits	\$ 10,641,117	\$ 22,086,912
Interest income from financial assets at amortised cost	1,157,720	484,948
	<u>\$ 11,798,837</u>	<u>\$ 22,571,860</u>



	Six months ended June 30,	
	2024	2023
Interest income from bank deposits	\$ 23,735,044	\$ 38,314,441
Interest income from financial assets at amortised cost	3,500,777	787,121
	<u>\$ 27,235,821</u>	<u>\$ 39,101,562</u>

(33) Other income

	Three months ended June 30,	
	2024	2023
Rental income	\$ 877,063	\$ 521,668
Dividend income	1,186,458	1,383,459
Government grants	32,238	13,950
Other non-operating income	878,139	1,023,090
	<u>\$ 2,973,898</u>	<u>\$ 2,942,167</u>

	Six months ended June 30,	
	2024	2023
Rental income	\$ 1,167,113	\$ 1,137,963
Dividend income	1,496,700	1,739,634
Government grants	93,598	27,341
Other non-operating income	1,431,354	1,425,836
	<u>\$ 4,188,765</u>	<u>\$ 4,330,774</u>

(34) Other gains and losses

	Three months ended June 30,	
	2024	2023
Loss on financial assets or liabilities at fair value through profit or loss, net	\$ (741,006)	\$ (9,617,700)
Gain on disposal of property, plant and equipment, net	30,638	3,042,004
Gain on disposal of investments	61,900	4,637,833
Gain on disposal of intangible assets	97	-
Net currency exchange (loss) gain	(2,255,503)	9,481,493
Impairment loss	-	(482,537)
Other losses	(181,496)	(259,001)
	<u>\$ (3,085,370)</u>	<u>\$ 6,802,092</u>

	Six months ended June 30,	
	2024	2023
Gain (loss) on financial assets or liabilities at fair value through profit or loss, net	\$ 412,303	\$ (12,615,679)
Gain on disposal of property, plant and equipment, net	176,202	3,024,738
Gain on disposal of investments	61,496	5,037,747
Gain (loss) on disposal of intangible assets	195	(275,799)
Net currency exchange (loss) gain	(2,961,035)	7,973,129
Impairment loss	-	(482,537)
Other losses	(382,584)	(193,339)
	<u>\$ (2,693,423)</u>	<u>\$ 2,468,260</u>

(35) Expenses by nature

Additional disclosures related to cost of sales and operating expenses are as follows:

	Three months ended June 30,	
	2024	2023
Repairing services and product warranty costs	\$ 7,084,549	\$ 6,870,717
Employee benefit expense	80,433,584	76,553,825
Depreciation	18,527,075	19,531,887
Amortisation	742,747	1,429,106
	<u>\$ 106,787,955</u>	<u>\$ 104,385,535</u>

	Six months ended June 30,	
	2024	2023
Repairing services and product warranty costs	\$ 14,479,945	\$ 14,179,365
Employee benefit expense	152,692,211	153,312,741
Depreciation	37,784,194	37,350,423
Amortisation	1,535,176	2,931,133
	<u>\$ 206,491,526</u>	<u>\$ 207,773,662</u>

(36) Employee benefit expense

	Three months ended June 30,	
	2024	2023
Wages and salaries	\$ 67,703,588	\$ 64,103,926
Share-based payment	666,646	1,082,642
Labor and health insurance fees	3,436,370	3,137,519
Pension costs	4,373,289	4,965,502
Other personnel expenses	4,253,691	3,264,236
	<u>\$ 80,433,584</u>	<u>\$ 76,553,825</u>

	Six months ended June 30,	
	2024	2023
Wages and salaries	\$ 127,189,054	\$ 128,833,796
Share-based payment	1,347,643	1,246,608
Labor and health insurance fees	7,354,045	6,363,619
Pension costs	8,829,795	9,236,240
Other personnel expenses	7,971,674	7,632,478
	<u>\$ 152,692,211</u>	<u>\$ 153,312,741</u>

A. In accordance with the Articles of Incorporation of the Company, a ratio of distributable profit of the current year, after covering accumulated losses, shall be distributed as employees' compensation. The ratio shall be between 5% and 7% for employees' compensation.

B. For the three months and six months ended June 30, 2024 and 2023, employees' compensation was accrued at \$1,964,481, \$2,035,951, \$3,205,083 and \$2,878,409, respectively. The aforementioned amounts were recognised in salary expenses. Among them, the expenses recognised for the six months ended June 30, 2024 and 2023 were estimated and accrued based on 5% of profit of current year distributable.

For 2023 and 2022, the employees' compensation resolved by the Board of Directors amounted to \$8,265,938 and \$8,166,241 on March 14, 2024 and March 15, 2023, respectively. The amounts were the same with the amounts recognised in the financial statements for the years ended December 31, 2023 and 2022, and will be distributed in the form of cash.

Information about the appropriation of employees' compensation (bonus) and directors' and supervisors' remuneration by the Company as proposed by the Board of Directors will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(37) Financial costs

	Three months ended June 30,	
	2024	2023
Interest expense:		
Bank borrowings	\$ 7,608,668	\$ 15,316,868
Corporate bonds	1,072,253	1,088,684
Interest expense from lease liability	278,231	242,603
Financing expense from accounts receivable factoring	303,892	156,920
	<u>\$ 9,263,044</u>	<u>\$ 16,805,075</u>

	Six months ended June 30,	
	2024	2023
Interest expense:		
Bank borrowings	\$ 16,617,044	\$ 28,588,957
Corporate bonds	2,282,232	2,095,841
Interest expense from lease liability	488,001	492,980
Financing expense from accounts receivable factoring	512,207	379,320
	<u>\$ 19,899,484</u>	<u>\$ 31,557,098</u>

(38) Income tax

A. Income tax expense

(a) Components of income tax expense:

	Three months ended June 30,	
	2024	2023
Current tax:		
Current tax on profits for the period	\$ 6,952,260	\$ 8,357,480
Tax on undistributed surplus earnings	1,110,234	3,134,010
Adjustments in respect of prior period	777,361	126,377
Total current tax	<u>8,839,855</u>	<u>11,617,867</u>
Deferred tax:		
Origination and reversal of temporary differences	615,014	644,287
Income tax expense	<u>\$ 9,454,869</u>	<u>\$ 12,262,154</u>

	Six months ended June 30,	
	2024	2023
Current tax:		
Current tax on profits for the period	\$ 14,622,177	\$ 14,566,164
Tax on undistributed surplus earnings	1,110,234	3,134,010
Adjustments in respect of prior period	762,005	(193,322)
Total current tax	<u>16,494,416</u>	<u>17,506,852</u>
Deferred tax:		
Origination and reversal of temporary differences	596,549	1,559,238
Income tax expense	<u>\$ 17,090,965</u>	<u>\$ 19,066,090</u>

(b) The income taxes (charge)/credit relating to components of other comprehensive income are as follows:

	Three months ended June 30,	
	2024	2023
Measured at fair value through other comprehensive income from changes in fair value	\$ (349,178)	\$ 100,668
Cash flow hedges	-	(15,370)
	<u>\$ (349,178)</u>	<u>\$ 85,298</u>
	Six months ended June 30,	
	2024	2023
Measured at fair value through other comprehensive income from changes in fair value	\$ 501,652	\$ 326,424
Cash flow hedges	-	(30,345)
	<u>\$ 501,652</u>	<u>\$ 296,079</u>

B. The Company's income tax returns through 2022 have been assessed and approved by the Tax Authority.

C. The Group has applied the exception to recognising and disclosing information about deferred tax assets and liabilities related to Pillar Two income taxes.

D. Details of exposure to Pillar Two income taxes arising from the Pillar Two legislation are provided in Note 6(37) in the consolidated financial statements for the year ended December 31, 2023. Related legislations were effective in certain regions. However, it had no significant effect to the financial statements for the first half year of 2024 and current tax expense. The Group will continually examine its effects to the Group's future financial performance.

(39) Earnings per share

	Three months ended June 30, 2024		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	<u>\$ 35,045,393</u>	<u>13,861,508</u>	<u>\$ 2.53</u>
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	\$ 35,045,393	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	14,977	
Convertible bonds-overseas	-	136,165	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 35,045,393</u>	<u>14,012,650</u>	<u>\$ 2.50</u>

Three months ended June 30, 2023			
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	\$ 33,000,547	13,861,508	\$ 2.38
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	\$ 33,000,547	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	25,473	
Convertible bonds-overseas	-	132,389	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 33,000,547	14,019,370	\$ 2.35
Six months ended June 30, 2024			
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	\$ 57,054,123	13,861,508	\$ 4.12
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	\$ 57,054,123	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	70,529	
Convertible bonds-overseas	-	136,165	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 57,054,123	14,068,202	\$ 4.06

	Six months ended June 30, 2023		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	\$ 45,825,242	13,861,508	\$ 3.31
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	\$ 45,825,242	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	58,046	
Convertible bonds-overseas	-	132,389	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 45,825,242	14,051,943	\$ 3.26

(40) Supplemental cash flow information

A. Investing activities with partial cash payments

	Six months ended June 30,	
	2024	2023
Purchase of property, plant and equipment	\$ 55,283,089	\$ 40,237,083
Add: Opening balance of payable on equipment	32,071,277	28,837,155
Less: Ending balance of payable on equipment	(25,163,437)	(20,980,908)
Net exchange differences	901,162	(515,873)
Cash paid during the period	\$ 63,092,091	\$ 47,577,457
Disposal of property, plant and equipment	\$ 3,201,798	\$ 6,245,311
Add: Opening balance of receivable on equipment	2,471,515	417,347
Less: Ending balance of receivable on equipment	(2,600,123)	(533,489)
Net exchange differences	144,504	(5,355)
Cash received during the period	\$ 3,217,694	\$ 6,123,814

B. Financing activities with no cash flow effects

	Six months ended June 30,	
	2024	2023
Declared cash dividends	\$ 74,860,149	\$ 73,473,850
Declared cash dividends for non-controlling interests	8,255,018	7,247,705
	\$ 83,115,167	\$ 80,721,555

## C. Changes in liabilities from financing activities

2024						
	Short-term notes and bills payable	Short-term borrowings	Long-term borrowings	Bonds payable	Lease liabilities	Liabilities from financing activities-gross
At January 1	\$ 61,328,531	\$ 501,772,585	\$ 61,122,931	\$ 296,394,318	\$ 22,453,737	\$ 943,072,102
Changes in cash flow from financing activities	(20,859,713)	(43,105,218)	(16,387,120)	(12,597,000)	(3,514,182)	(96,463,233)
Impact of changes in foreign exchange rate	-	12,127,420	2,887,416	5,203,273	955,229	21,173,338
Changes in other non- cash items	55,841	-	(33,436)	-	10,297,456	10,319,861
At June 30	<u>\$ 40,524,659</u>	<u>\$ 470,794,787</u>	<u>\$ 47,589,791</u>	<u>\$ 289,000,591</u>	<u>\$ 30,192,240</u>	<u>\$ 878,102,068</u>
2023						
	Short-term notes and bills payable	Short-term borrowings	Long-term borrowings	Bonds payable	Lease liabilities	Liabilities from financing activities-gross
At January 1	\$ 31,491,497	\$ 582,610,083	\$ 75,420,951	\$ 258,689,082	\$ 25,794,679	\$ 974,006,292
Changes in cash flow from financing activities	32,754,233	(87,290,023)	10,753,185	14,900,000	(5,163,130)	(34,045,735)
Impact of changes in foreign exchange rate	-	(6,135,445)	977,936	1,204,975	(1,914,200)	(5,866,734)
Changes in other non- cash items	(118,642)	-	7,719	(6,376)	5,353,538	5,236,239
At June 30	<u>\$ 64,127,088</u>	<u>\$ 489,184,615</u>	<u>\$ 87,159,791</u>	<u>\$ 274,787,681</u>	<u>\$ 24,070,887</u>	<u>\$ 939,330,062</u>

D. In the second quarter of 2023, the Group lost control over XSEMI Corporation and transferred the company to investments accounted for under the equity method from a subsidiary. Related cash flow information is provided in Note 4(3).

## 7. RELATED PARTY TRANSACTIONS

### (1) Names of related parties and relationship

Names of related parties	Relationship with the Group
Sharp Corporation and subsidiaries	Associate
Foxconn Technology Co., Ltd. and subsidiaries	Associate
Pan-International Industrial Corp. and subsidiaries	Associate
Eson Precision Ind. Co., Ltd. and subsidiaries	Associate
General Interface Solution Holding Limited's subsidiaries	Associate
Zhen Ding Technology Holding Limited and subsidiaries	Associate
Ennoconn Corporation and subsidiaries	Associate
Foxsemicon Integrated Technology Inc. and subsidiaries	Associate
Foxstar Technology Co., Ltd.	Associate
Beijing HengYu New Energy Auto Rental Co., Ltd.	Associate
Hangzhou GengDe Electronics Co., Ltd.	Associate
Lingyange Semiconductor, Inc.	Associate
Trans-Iot Technology Co., Ltd.	Associate
HaiWei Technology (Shenzhen) Co., Ltd.	Associate



Names of related parties	Relationship with the Group
Zhoukou Gengde Electronics Co., Ltd.	Associate
Sichuang Cheng Gong Fu Chuang Technology Co., Ltd.	Associate
Maxnerva Technology Services Ltd. and subsidiaries	Associate
Henan Zhongchi Fulian Precision Technology Co., Ltd.	Associate
Taiwan Intelligent Fiber Optic Network Co., Ltd.	Associate
ShenZhen XiaoHe E-commerce Ltd.	Associate
Beijing Tsinghan Company Limited	Associate
VAS Creative Co., Ltd.	Associate
AMAX Engineering Corporation	Associate
FSK L&S (Shanghai) Co., Ltd.	Associate
Hebi Gengde Electronics Co., Ltd.	Associate
Zettmage Solutions, Inc.	Associate
Pollux Technologies, Inc.	Associate
Qingdao New Core Technology Co., Ltd.	Associate
Digiwin Software Co., Ltd.	Associate
Zhong Yang Technology Co., Ltd.	Associate
Linksys Pte. Ltd.	Associate
Linksys Cayman, LLC	Associate
Wuxi Sharp Optoelectronic Technology Co., Ltd.	Associate
FSK L&S Co., Ltd.	Associate
Shenzhen Zhong Jian South Environment Co., Ltd.	Associate
Shenzhen Mobile Drive Technology Co., Ltd.	Associate
Mobile Drive Technology Co., Ltd.	Associate
Linksys Trading (Shanghai) Co., Ltd.	Associate
Shenzhen H-tech Co., Ltd.	Associate
Sakai Display Products Corporation	Associate
EasyCarry Limited	Associate
Linksys Holdings, Inc.	Associate
Linksys USA, Inc.	Associate
HH-CTBC Capital Management Co., Ltd.	Associate
Shenzhen Xinrun Fulian Digital Technology Co., Ltd.	Associate
Vossic Technology Co., Ltd.	Associate
Digiwin Software (Beijing) Co., Ltd.	Associate
Dongguan JMO Optical Co., Ltd.	Associate
Linker Vision Co., Ltd.	Associate
Shengfeng (Guangzhou) Industrial Investment Partnership	Associate
Sakai SK Holdings Pte. Ltd.	Associate
Sakai GK Partners L.P.	Associate

Names of related parties	Relationship with the Group
LUSTER LightTech Co., Ltd.	Associate
Fitipower Integrated Technology Inc. and subsidiaries	Note 1
XSemi Corporation	Note 2
Foxconn Global Network Corporation	Note 3
Hong Xuan Technology Co., Ltd.	Joint venture
Hunan Fuyuan Intelligent Technology Co., Ltd.	Joint venture
Qingdao Qingyun Hongzhi Industry Investment Development Co., Ltd.	Joint venture
NICE Licensing LLC.	Joint venture
SiliconAuto B.V.	Joint venture
Horizon Plus Company Limited	Joint venture
Cheng Uei Precision Industry Co., Ltd. and subsidiaries	Other related party
Innolux Corporation and subsidiaries	Other related party
iCare Diagnostics International Co., Ltd.	Other related party
MIH Consortium	Other related party
Giga Solar Materials Corporation's subsidiaries	Other related party
CyberTAN Technology Inc. and subsidiaries	Other related party
Yonglin Capital Holding Co., Ltd.	Other related party
YongLin Charity Foundation	Other related party

Note 1: The Group lost its significant influence over the associate in the second quarter of 2023. Thus, the associate was no longer a related party of the Group since the second quarter of 2023.

Note 2: The Group lost its control over the subsidiary but retained significant influence in the second quarter of 2023. Thus, the subsidiary was included as an associate of the Group since the second quarter of 2023.

Note 3: The Group lost its control over the subsidiary but retained significant influence in the fourth quarter of 2023. Thus, the subsidiary was included as an associate of the Group since the fourth quarter of 2023.

## (2) Significant transactions and balances with related parties

### A.Sales

	Three months ended June 30,	
	2024	2023
Sales of goods:		
Associates	\$ 19,029,095	\$ 18,378,409
Other related party	1,850,416	2,222,569
	<u>\$ 20,879,511</u>	<u>\$ 20,600,978</u>

	Six months ended June 30,	
	2024	2023
Sales of goods:		
Associates	\$ 30,958,752	\$ 45,284,471
Other related party	3,234,116	3,931,821
	<u>\$ 34,192,868</u>	<u>\$ 49,216,292</u>

The above amounts include administration and service revenue. Except for those circumstances wherein there are no similar transactions for reference and the prices and credit periods are negotiated by both parties, the other related party transactions are offered with prices very close to those offered to other customers and given a payment period of 45 to 90 days. For the transactions involving the sale of raw materials to the aforementioned related parties and subsequent repurchase of finished goods made from the same raw materials from the same party, the initial sale of raw materials is eliminated due to economic substance. The sales amount of materials and repurchase price of finished goods were offset against each other and shown at net amount in the financial statements.

#### B. Purchases

	Three months ended June 30,	
	2024	2023
Purchases of goods:		
Associates	\$ 9,991,254	\$ 6,717,961
Other related party	1,946,788	871,436
	<u>\$ 11,938,042</u>	<u>\$ 7,589,397</u>
	Six months ended June 30,	
	2024	2023
Purchases of goods:		
Associates	\$ 16,560,651	\$ 22,155,087
Other related party	2,767,872	1,744,397
	<u>\$ 19,328,523</u>	<u>\$ 23,899,484</u>

Except for those circumstances wherein there are no similar transactions for reference and the prices and payment terms are negotiated by both parties, the Group purchases from the supplier and aforementioned related parties at the prevailing market price. The payment terms given by other vendors and related parties are 45 to 90 days and 30 to 90 days, respectively.

### C. Receivables from related parties

	June 30, 2024	December 31, 2023	June 30, 2023
Accounts receivable:			
Associates	\$ 17,157,667	\$ 15,089,147	\$ 16,740,511
Other related party	1,679,240	1,646,496	2,534,858
Less: Allowance for doubtful accounts	(867,848)	(820,746)	(831,153)
	<u>17,969,059</u>	<u>15,914,897</u>	<u>18,444,216</u>
Other receivables - sale of property, plant and equipment:			
Associates	63,860	89,916	85,939
Other related party	1,104	-	-
Other receivables - purchase of materials on behalf of related parties:			
Associates	1,879,915	2,154,084	793,928
Other related party	2,679	3,147	2,643
Other receivables - proceeds from capital reduction			
Joint venture	-	-	873,623
Other receivables - dividends			
Associates	2,415,208	-	3,498,134
Other receivables - disposal of investment:			
Associates	343,265	324,859	-
Other receivables - other:			
Associates			
Sakai Display Products Corporation			
Current	2,026,510	-	-
Non-Current	5,502,659	-	-
Others	705,482	656,549	601,495
	<u>12,940,682</u>	<u>3,228,555</u>	<u>5,855,762</u>
	<u>\$ 30,909,741</u>	<u>\$ 19,143,452</u>	<u>\$ 24,299,978</u>

- (a) The amount is due 45 to 90 days after the transaction date.
- (b) The receivables are unsecured and non-interest bearing.
- (c) The Company's other receivables from SDP was reclassified from prepayment. It is expected to be collected in accordance with the agreement to be entered by both parties. The aforementioned other receivables are shown as "other receivables - related parties" and "other non-current assets", respectively, based on the repayment schedule. .
- (d) Information relating to credit risk is provided in Note 12(2).

#### D. Payables to related parties

	June 30, 2024	December 31, 2023	June 30, 2023
Accounts payable:			
Associates	\$ 9,547,611	\$ 12,885,781	\$ 11,836,045
Other related party	1,779,572	1,298,643	1,019,857
	<u>11,327,183</u>	<u>14,184,424</u>	<u>12,855,902</u>
Other payables - acquisition of property, plant and equipment:			
Associates	110,807	409,569	70,056
Other payables - procurement of raw materials on behalf of others:			
Associates	1,813,083	258,717	999,508
Other payables - other:			
Associates	-	1,464,816	-
	<u>1,923,890</u>	<u>2,133,102</u>	<u>1,069,564</u>
	<u>\$ 13,251,073</u>	<u>\$ 16,317,526</u>	<u>\$ 13,925,466</u>

The amount is due 30 to 90 days after the transaction date. The payables are non-interest bearing.

#### E. Lease transactions - lessee

(a) The Group leases buildings from associates. Rental contracts are typically made for periods of 1 to 7 years. Rents are paid monthly or quarterly.

(b) For the three months and six months ended June 30, 2024 and 2023, the Group acquired right-of-use assets of \$0, \$0, \$14,607 and \$0, respectively, from related parties.

##### (c) Lease liabilities

	June 30, 2024	December 31, 2023	June 30, 2023
Associates	\$ 168,500	\$ 223,299	\$ 284,306
Other related party	1,722	2,812	-
	<u>\$ 170,222</u>	<u>226,111</u>	<u>\$ 284,306</u>

(d) For the three months and six months ended June 30, 2024 and 2023, the interest expense incurred on lease liabilities were \$2,223, \$2,077, \$4,847 and \$7,494, respectively.

#### F. Property transactions:

##### (a) Acquisition of property, plant and equipment:

	Three months ended June 30,	
	2024	2023
Acquisition of property, plant and equipment:		
Associates	<u>\$ 103,156</u>	<u>\$ 117,148</u>

		Six months ended June 30,	
		2024	2023
Acquisition of property, plant and equipment:			
Associates		\$ 181,356	\$ 182,164

(b) Proceeds from sale of property, plant and equipment and gain (loss) on disposal:

		Three months ended June 30,			
		2024		2023	
		Proceeds from sale	Gain on disposal	Proceeds from sale	Gain on disposal
Associates		\$ 5,130	\$ 3,368	\$ 29,061	\$ 2,898
Other related party		1,098	58	-	-
		<u>\$ 6,228</u>	<u>\$ 3,426</u>	<u>\$ 29,061</u>	<u>\$ 2,898</u>

		Six months ended June 30,			
		2024		2023	
		Proceeds from sale	Gain on disposal	Proceeds from sale	Loss on disposal
Associates		\$ 5,997	\$ 3,625	\$ 33,477	\$ (4,074)
Other related party		1,098	58	-	-
		<u>\$ 7,095</u>	<u>\$ 3,683</u>	<u>\$ 33,477</u>	<u>\$ (4,074)</u>

(c) Proceeds from sale of financial assets and gain on disposal:

			Six months ended June 30,	
			2024	
	Accounts	No. of shares	Objects	Gain on disposal
Sharp Display Manufacturing Corporation	Investment accounted for using the equity method	14,415 thousand shares	Fit Electronics Device Pte. Ltd.	
				<u>\$ 448,894</u> <u>\$ 139,475</u>

(d) Acquisition of financial assets:

				Six months ended June 30, 2024
	Accounts	No. of shares	Objects	Consideration
Associates				
Shengfeng (Guangzhou) Industrial Investment Partnership	Investment accounted for using the equity method	-	Shares	\$ 220,871
Sakai SK Holdings Pte. Ltd.	"	1,785,510 thousand shares	Common shares	405,668
Sakai GK Partners L.P.	"	-	Shares	97,079
Qingdao New Core Technology Co., Ltd.	"	20,000 thousand shares	Common shares	177,800
				<u>\$ 901,418</u>
				Six months ended June 30, 2023
	Accounts	No. of shares	Objects	Consideration
Joint venture				
Siliconauto B.V.	Investment accounted for using the equity method	29,000 thousand shares	Common shares	\$ 2,035,461
Others	"	-	Shares	4,570
				<u>2,040,031</u>

(e) Acquisition of other assets:

		Six months ended June 30,	
		2024	2023
	Accounts	Consideration	Consideration
Associates	Intangible assets	\$ 9,406	\$ 32,550

G.Loans to related parties

(a) Receivables from related parties

	June 30, 2024	December 31, 2023	June 30, 2023
Associates	<u>\$ 156,464</u>	<u>\$ 152,310</u>	<u>\$ 150,726</u>

For collaterals, refer to Table 1.

(b) Interest income

		Three months ended June 30,	
		2024	2023
Associates		<u>\$ 1,565</u>	<u>\$ 1,535</u>

	Six months ended June 30,	
	2024	2023
Associates	\$ 3,098	\$ 3,077

For the three months and six months ended June 30, 2024 and 2023, the interest was recognised at the rate of 4%.

(3) Key management compensation

	Three months ended June 30,	
	2024	2023
Salaries and other short-term employee benefits	\$ 89,459	\$ 66,945
Post-employment benefits	630	508
Share-based payments	97,189	145,301
	<u>\$ 187,278</u>	<u>\$ 212,754</u>
	Six months ended June 30,	
	2024	2023
Salaries and other short-term employee benefits	\$ 304,950	\$ 246,849
Post-employment benefits	1,281	1,001
Share-based payments	160,157	175,695
	<u>\$ 466,388</u>	<u>\$ 423,545</u>

8. PLEDGED ASSETS

As of June 30, 2024, December 31, 2023 and June 30, 2023, the book values of the Group's pledged assets are as follows:

Assets	Nature	June 30, 2024	December 31, 2023	June 30, 2023
Time deposits and cash (shown as "current financial assets at amortised cost")	Customs deposits	\$ 146,854	\$ 146,792	\$ 86,341
Restricted deposits (shown as "current financial assets at amortised cost")	Reserve accounts for short-term loans and security for litigation	291,783	285,496	272,070
Time deposits and cash (shown as "non-current financial assets at amortised cost")	Security deposit for provisional attachment, bond deposit as security for court proceedings, security deposit for employment of foreign employees and customs deposits	21,349	48,792	52,852
Restricted deposits (shown as "non-current financial assets at amortised cost")	Security deposit for provisional attachment	36,731	34,200	173,134
Buildings and structures	Long-term loans	3,854,209	3,728,307	4,497,564
		<u>\$ 4,350,926</u>	<u>\$ 4,243,587</u>	<u>\$ 5,081,961</u>



## 9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNISED CONTRACT COMMITMENTS

### (1) Contingencies

On November 7, 2022, the Group reached an equity agreement with Lordstown Motors Corp. (Lordstown), a NASDAQ listed company in the United States, agreeing that the Group will subscribe Class A ordinary shares at USD 1.76 (in dollars) per share, totalling USD 70,000 thousand, and Series A preferred shares at USD 100 (in dollars) per share, totalling USD 100,000 thousand.

As of June 30, 2024, the Group had paid USD 22,734 thousand for ordinary shares and USD 30,000 thousand for preferred shares and the corresponding shares obtained were subsequently measured at fair value, and were classified as ‘non-current financial assets at fair value through other comprehensive income’ and ‘non-current financial assets at fair value through profit or loss’.

However, there was a dispute between the Group and Lordstown over the application of the provisions in the investment agreement, and the Group suspended the remaining investments. On June 27, 2023, Lordstown filed for bankruptcy in Delaware Bankruptcy Court in the United States and filed a complaint against the Group. As of the issuance date of the financial statements, the bankruptcy and the appeal procedures of Lordstown were both in progress. The Group had suspended the subsequent negotiation actions. As for the lawsuit filed by Lordstown, the Group is still unable to predict the result of the litigation and cannot reliably estimate the contingent liabilities.

### (2) Commitments

Capital expenditures contracted for at the balance sheet date but not yet incurred are as follows:

	June 30, 2024	December 31, 2023	June 30, 2023
Property, plant and equipment	\$ 16,270,975	\$ 21,791,502	\$ 4,571,912
Financial assets at fair value through profit or loss	5,292,526	4,184,451	6,812,857
Financial assets at fair value through other comprehensive income	1,580,133	2,908,261	2,730,355
Investments accounted for using equity method	4,469,843	11,476,524	12,635,831
Business combinations	-	-	6,382,314
	<u>\$ 27,613,477</u>	<u>\$ 40,360,738</u>	<u>\$ 33,133,269</u>

## 10. SIGNIFICANT DISASTER LOSS

None.

## 11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

None.

## 12. OTHERS

### (1) Capital management

The Group's objectives when managing capital are to safeguard the Group's ability to operate with the goal to provide returns for shareholders and to maintain an optimal capital structure to reduce the cost of capital. In order to maintain or adjust the capital structure, the Group may adjust the amount of dividends paid to shareholders, issue new shares or sell assets to reduce debt. The Group monitors capital on the basis of the gearing ratio. This ratio is calculated as net debt divided by total capital. Net debt is calculated as total borrowings (including 'current and non-current borrowings' as shown in the consolidated balance sheet) less cash and cash equivalents. Total capital is calculated as 'equity' as shown in the consolidated balance sheet less the total intangible assets.

During 2024, the Group's strategy, which was unchanged from 2023, was to maintain the gearing ratio at 70% or below.

### (2) Financial instruments

#### A. Financial instruments by category

Refer to the consolidated balance sheets and Note 6 for the amounts and details of the financial assets (financial assets at fair value through profit or loss, financial assets at fair value through other comprehensive income, financial assets at amortised cost, derivative financial assets for hedging, accounts receivable (including related parties) and other receivables) and financial liabilities (financial liabilities at fair value through profit or loss, , accounts payable (including related parties), other payables, short-term loans, long-term loans and corporate bonds payable).

#### B. Financial risk management policies

##### (a) Risk categories:

The Group employs a comprehensive risk management and control system to clearly identify, measure, and control the various kinds of financial risk it faces, including market risk (including foreign exchange risk, interest rate risk and price risk), credit risk, and liquidity risk.

##### (b) Management objectives:

- i. Except for market risk, which is controlled by outside factors, the remainder of the foregoing types of risks can be controlled internally or removed from business processes. Therefore, the goal in managing each of these risks is to reduce them to zero.
- ii. As for market risk, the goal is to optimize its overall position through strict analysis, suggestion, execution and audit processes, and proper consideration of a) long-term trends in the external economic/financial environment, b) internal operating conditions, and c) the actual effects of market fluctuations.

- iii. The Group's overall risk management policy focuses on the unpredictable item of financial markets and seeks to reduce the risk that potentially pose adverse effects on the Group's financial position and financial performance.
- iv. For the information on the derivative financial instruments that the Group enters into, refer to Notes 6(2) and (5).

(c) Management system:

- i. Risk management is executed by the Group's finance department by following policies approved by the Board. Through cooperation with the Group's operating units, finance department is responsible for identifying, evaluating and hedging financial risks.
- ii. The Board has a written policy covering overall risk management. It also has written policies covering specific issues, such as exchange rate risk, interest rate risk, credit risk, derivative and non-derivative financial instruments used, and the investment of excess working capital.

C. Significant financial risks and degrees of financial risks

(a) Market risk

i. Foreign exchange risk

(i) Nature:

The Group is a multinational group in the Electronics manufacturing services industry. Most of the exchange rate risk from operating activities come from:

- a. Foreign exchange risk arises from different exchange rates to functional currency as the invoice dates of accounts receivable and payable denominated in non-functional foreign currency are different. Due to the characteristics of the subcontracting industry, the Company's revenue and expenditures are mostly denominated in foreign currency. Thus, the remaining net foreign exchange risk is not material after offsetting assets and liabilities. Furthermore, although the variations in currencies of the Company's certain foreign investments in emerging countries (i.e. Brasil and Mexico, etc.) are considered huge, the percentage of the investments is not significant and thus the Company's foreign exchange risk can be maintained in the controllable range. (Note: The Group has several sites in various countries and thus is exposed to various foreign exchange risks. The main risk arises from USD and RMB.)
- b. Except for the above transactions (operating activities) recognised in the income statement, assets and liabilities recognised in the balance sheet and the net investment in foreign operations also result in the exchange rate risk.

(ii) Management:

- a. For such risks, the Group has set up policies requiring companies in the Group to manage its exchange rate risks.

- b. As to the exchange rate risk arising from the difference between various functional currencies and the reporting currency in the consolidated financial statements, it is managed by the Group's finance department.

(iii) The source:

a. USD and TWD:

Foreign exchange risk arises primarily from USD-denominated cash, cash equivalents, accounts receivable and other receivables, loans, accounts payable and other payables, which results in exchange loss or gain when they are converted into TWD.

b. USD and RMB:

Foreign exchange risk arises primarily from USD-denominated cash, cash equivalents, accounts receivable and other receivables, loans, accounts payable and other payables, which results in exchange loss or gain when they are converted into RMB.

c. USD and CZK:

Foreign exchange risk arises primarily from CZK-denominated cash, cash equivalents and accounts receivable, loans and accounts payable, which results in exchange loss or gain when they are converted into USD.

(iv) Extent

The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

(Foreign currency: Functional currency)	June 30, 2024				
	Foreign currency amount (in thousands)	Exchange rate	Book value (TWD)	Sensitivity analysis	
				Extent of variation	Effect on profit or loss
<u>Financial assets</u>					
<u>Monetary items</u>					
USD : TWD	\$ 29,774,739	32.45	\$ 966,190,265	5 %	\$ 48,309,513
USD : RMB	7,502,249	7.3003	243,447,993	5 %	12,172,400
USD : CZK	568,404	23.3638	18,444,708	5 %	922,235
<u>Net effect in consolidated entities with foreign currency</u>					
USD : TWD	\$ 57,503,615	32.45	\$ 1,865,992,304		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD : TWD	\$ 14,342,825	32.45	\$ 465,424,656	5 %	\$ 23,271,233
USD : RMB	7,326,286	7.3003	237,737,986	5 %	11,886,899
USD : CZK	272,132	23.3638	8,830,697	5 %	441,535

December 31, 2023						
(Foreign currency: Functional currency)	Foreign currency amount (in thousands)	Exchange rate	Book value (TWD)	Sensitivity analysis		
				Extent of variation	Effect on profit or loss	
<u>Financial assets</u>						
<u>Monetary items</u>						
USD : TWD	\$ 33,062,026	30.71	\$ 1,015,334,810	5 %	\$ 50,766,741	
USD : RMB	8,418,629	7.0973	258,536,112	5 %	12,926,806	
USD : CZK	517,337	22.372	15,887,413	5 %	794,371	
<u>Net effect in consolidated entities with foreign currency</u>						
USD : TWD	\$ 56,659,765	30.71	\$ 1,740,021,395			
<u>Financial liabilities</u>						
<u>Monetary items</u>						
USD : TWD	\$ 16,634,849	30.71	\$ 510,856,205	5 %	\$ 25,542,810	
USD : RMB	10,474,193	7.0973	321,662,471	5 %	16,083,124	
USD : CZK	239,890	22.372	7,367,012	5 %	368,351	
June 30, 2023						
(Foreign currency: Functional currency)	Foreign currency amount (in thousands)	Exchange rate	Book value (TWD)	Sensitivity analysis		
				Extent of variation	Effect on profit or loss	
<u>Financial assets</u>						
<u>Monetary items</u>						
USD : TWD	\$ 25,723,761	31.14	\$ 801,037,929	5 %	\$ 40,051,896	
USD : RMB	9,526,775	7.2723	296,663,785	5 %	14,833,189	
USD : CZK	486,274	21.8342	15,142,583	5 %	757,129	
<u>Net effect in consolidated entities with foreign currency</u>						
USD : TWD	\$ 52,980,900	31.14	\$ 1,649,825,217			
<u>Financial liabilities</u>						
<u>Monetary items</u>						
USD : TWD	\$ 13,250,938	31.14	\$ 412,634,214	5 %	\$ 20,631,711	
USD : RMB	16,551,068	7.2723	515,400,269	5 %	25,770,013	
USD : CZK	251,956	21.8342	7,845,900	5 %	392,295	

(v) Total exchange loss, including realised and unrealised arising from significant foreign exchange variation on the monetary items held by the Group for the three months and six months ended June 30, 2024 and 2023 amounted to (\$2,255,503), \$9,481,493, (\$2,961,035) and \$7,973,129, respectively.

ii. Equity securities

(i) Nature

The Group primarily invests in domestic and foreign publicly traded equity instruments, which are accounted for as financial assets at fair value through

profit or loss and financial assets at fair value through other comprehensive income. The price of those equity instruments will be affected by the uncertainty of the future value of the investment.

(ii) Extent

If such equity instruments' price rise or fall by 1%, with all other factors held constant, the impact on equity due to investments in equity instruments measured at fair value through other comprehensive income, and investments in equity at fair value through profit or loss are \$947,323 and \$821,981 for the six months ended June 30, 2024 and 2023, respectively.

iii. Cash flow and fair value interest rate risk

- (i) The Group's interest rate risk arises from long-term loans and short-term loans. Borrowings with floating rates expose the Group to cash flow interest rate risk, but part of the risks are offset by cash and cash equivalents with variable interest rates. Borrowings with fixed rates expose the Group to fair value interest rate risk. The Group's borrowings are mainly fixed and floating interest rates. During the six months ended June 30, 2024 and 2023, the Group's borrowings at variable rate were mainly denominated in USD and CZK.
- (ii) The Group manages its cash flow interest rate risk by using fixed-to-fixed interest rate swaps. Under these swaps, the Group agrees with other parties to exchange, at specified intervals (mainly quarterly), the difference between fixed contract rates and floating rate interest amounts calculated by reference to the agreed notional principal amounts.

(b) Credit risk

- i. Credit risk refers to the risk of financial loss to the Group arising from default by the clients or counterparties of financial instruments.

According to the Group's credit policy, each local entity in the Group is responsible for managing and analysing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. The Group assesses the credit quality of the customers by taking into account their financial position, past experience and other factors to conduct its internal risk management. Individual risk limits are set based on internal or external ratings in accordance with limits set by the board of directors. The utilisation of credit limits is regularly monitored. Major credit risk arises from cash and cash equivalents, derivative financial instruments and other financial instruments. The counterparties are banks with good credit quality and financial institutions with investment grade or above and government agencies, so there is no significant compliance concerns and credit risk.

- ii. The Group assumes that if the contract payments were past due over 90 days based on the terms, there has been a significant increase in credit risk on that instrument since initial recognition; if past due over 360 days, a default has occurred.

- iii. The following indicators are used to determine whether the credit impairment of debt instruments has occurred:
  - (i) It becomes probable that the issuer will enter bankruptcy or other financial reorganization due to their financial difficulties;
  - (ii) Default or delinquency in interest or principal repayments;
  - (iii) Adverse changes in national or regional economic conditions that are expected to cause a default.
- iv. The aging analysis of notes receivable and accounts receivable (including related parties) is as follows:

	June 30, 2024	December 31, 2023	June 30, 2023
Not past due	\$ 847,770,012	\$ 861,038,332	\$ 776,522,805
Up to 90 days	13,073,952	10,558,960	11,535,112
91 to 180 days	2,336,442	2,096,667	2,698,606
181 to 270 days	543,222	1,558,199	2,520,970
271 to 360 days	1,064,525	1,679,586	2,505,485
Over 361 days	14,812,617	12,039,923	8,798,574
	<u>\$ 879,600,770</u>	<u>\$ 888,971,667</u>	<u>\$ 804,581,552</u>

The above aging analysis is based on days overdue.

- v. The Group applies the following approaches to assess the expected credit losses (ECLs) of accounts receivable:
  - (i) Assess the ECLs on an individual basis if a significant default has occurred to certain customers.
  - (ii) Classify the other customers' accounts receivable based on the Group's credit rating standards and estimates the ECLs using loss rate methodology or provision matrix.
  - (iii) Adjust the loss rates constructed from historical and recent information by taking into account the business cycle indicators of the National Development Council and forecasts of the Basel Committee on Banking Supervision.
  - (iv) As of June 30, 2024, December 31, 2023 and June 30, 2023, the individual provision for impairment of accounts receivable using loss rate methodology or provision matrix is as follows:

June 30, 2024	Individual	Group 1	Group 2	Group 3	Group 4	Total
Expected loss rate	100%	0.05%	0.11%	0.05%~29.9%	0.71%~63.5%	
Total book value	\$ 15,613,819	\$ 424,107,293	\$ 394,631,805	\$ 17,502,267	\$ 27,745,586	\$ 879,600,770
Loss allowance	\$ 15,613,819	\$ 212,054	\$ 434,095	\$ 451,211	\$ 1,280,516	\$ 17,991,695

December 31, 2023	Individual	Group 1	Group 2	Group 3	Group 4	Total
Expected loss rate	100%	0.05%	0.11%	0.05%~49.3%	0.55%~52.0%	
Total book value	\$ 14,773,358	\$ 564,212,830	\$ 259,295,088	\$ 24,323,385	\$ 26,367,006	\$ 888,971,667
Loss allowance	\$ 14,773,358	\$ 282,106	\$ 285,225	\$ 347,172	\$ 1,013,643	\$ 16,701,504

June 30, 2023	Individual	Group 1	Group 2	Group 3	Group 4	Total
Expected loss rate	100%	0.0375%	0.0875%	0.05%~46.1%	0.7%~53.1%	
Total book value	\$ 8,635,595	\$ 489,268,286	\$ 251,276,547	\$ 31,784,744	\$ 23,616,380	\$ 804,581,552
Loss allowance	\$ 8,635,595	\$ 183,476	\$ 219,867	\$ 4,108,980	\$ 500,447	\$ 13,648,365



- Group 1: Standard Poor's, Fitch's, or Moody's rating of A-level, or rated as A-level in accordance with the Group's credit policies for those that have no external credit ratings.
- Group 2: Standard Poor's or Fitch's rating of BBB, Moody's rating of Baa, or rated as B or C in accordance with the Group's credit policies for those that have no external credit ratings.
- Group 3: Standard Poor's or Fitch's rating of BB + and below, or Moody's rating of Ba1 and below.
- Group 4: Rated as other than A, B, or C in accordance with the Group's credit policies for those that have no external credit ratings.
- vi. As of June 30, 2024, December 31, 2023 and June 30, 2023, the Group calculated the expected loss rate based on historical overdue repayment to assess other receivables - related parties impairment losses and no allowance for uncollectible accounts was recognised.
- vii. Movements in relation to the Group's loss allowance for accounts receivable (including related parties) is as follows:

	2024	2023
At January 1	\$ 16,701,504	\$ 12,102,496
Provision for impairment loss	815,657	1,516,999
Effect of foreign exchange	474,534	28,870
At June 30	<u>\$ 17,991,695</u>	<u>\$ 13,648,365</u>

(c) Liquidity risk

- i. Cash flow forecasting is performed by each operating entity of the Group and aggregated by Group treasury. The Group treasury monitors rolling forecasts of the Group's liquidity requirements to ensure it has sufficient cash to meet operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities at all times so that the Group does not breach borrowing limits or covenants (where applicable) on any of its borrowing facilities. Such forecasting takes into consideration the Group's debt financing plans, covenant compliance, compliance with internal balance sheet ratio targets and, if applicable, external regulatory or legal requirements, for example, currency restrictions.
- ii. The table below analyses the Group's non-derivative financial liabilities and net-settled or gross-settled derivative financial liabilities into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date for non-derivative financial liabilities and to the expected maturity date for derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows.

Non-derivative financial liabilities:

June 30, 2024	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	\$ 42,736,091	\$ 43,610,000	\$ 139,984,500	\$ 62,670,000	\$ 289,000,591
Long-term loans	1,718,520	16,900,359	21,310,201	7,695,324	47,624,404
Lease liabilities	6,437,369	5,727,730	10,483,170	8,559,358	31,207,627
	<u>\$ 50,891,980</u>	<u>\$ 66,238,089</u>	<u>\$ 171,777,871</u>	<u>\$ 78,924,682</u>	<u>\$ 367,832,622</u>
December 31, 2023	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	\$ 65,875,218	\$ 44,018,000	\$ 117,962,100	\$ 68,539,000	\$ 296,394,318
Long-term loans	20,018,168	32,057,659	2,178,362	6,869,919	61,124,108
Lease liabilities	5,742,360	4,074,455	7,712,286	7,007,536	24,536,637
	<u>\$ 91,635,746</u>	<u>\$ 80,150,114</u>	<u>\$ 127,852,748</u>	<u>\$ 82,416,455</u>	<u>\$ 382,055,063</u>
June 30, 2023	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	\$ 37,898,000	\$ 23,587,165	\$ 139,701,116	\$ 73,601,400	\$ 274,787,681
Long-term loans	38,826,759	18,587,840	22,692,253	7,087,371	87,194,223
Lease liabilities	7,446,814	4,531,020	8,147,300	6,112,662	26,237,796
	<u>\$ 84,171,573</u>	<u>\$ 46,706,025</u>	<u>\$ 170,540,669</u>	<u>\$ 86,801,433</u>	<u>\$ 388,219,700</u>

Aside from those mentioned above, other non-derivative financial liabilities are to be settled within one year.

Derivative financial liabilities:

<u>June 30, 2024</u>	<u>Less than 1 year</u>	<u>Between 1 to 2 years</u>	<u>Between 2 to 5 years</u>	<u>Over 5 years</u>	<u>Total</u>
Forward exchange contracts	\$ 2,365,658	\$ -	\$ -	\$ -	\$ 2,365,658
Cross currency swap contracts	312,912	-	-	-	312,912
	<u>\$ 2,678,570</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,678,570</u>
 <u>December 31, 2023</u>	 <u>Less than 1 year</u>	 <u>Between 1 to 2 years</u>	 <u>Between 2 to 5 years</u>	 <u>Over 5 years</u>	 <u>Total</u>
Forward exchange contracts	\$ 6,284,274	\$ -	\$ -	\$ -	\$ 6,284,274
Cross currency swap contracts	596,945	-	-	-	596,945
	<u>\$ 6,881,219</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,881,219</u>
 <u>June 30, 2023</u>	 <u>Less than 1 year</u>	 <u>Between 1 to 2 years</u>	 <u>Between 2 to 5 years</u>	 <u>Over 5 years</u>	 <u>Total</u>
Forward exchange contracts	\$ 5,013,340	\$ -	\$ -	\$ -	\$ 5,013,340
Cross currency swap contracts	181,345	-	-	-	181,345
	<u>\$ 5,194,685</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,194,685</u>

(3) Fair value information

- A. The different levels that the inputs to valuation techniques are used to measure fair value of financial and non-financial instruments have been defined as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. A market is regarded as active where a market in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis. The fair value of the Group's investment in listed stocks and open-end funds is included in Level 1.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. The fair value of the Group's investment in listed stocks during the lock-up period, convertible corporate bonds payable, most of the derivative instruments is included in Level 2.

Level 3: Unobservable inputs for the asset or liability. The fair value of the Group's equity investment and beneficiary certificates without active market is included in Level 3.

- B. Fair value information of investment property at cost is provided in Note 6(13).

- C. Financial instruments not measured at fair value:

- (a) Except for those listed in the table below, the carrying amounts of the Group's financial instruments not measured at fair value (including cash and cash equivalents, notes and accounts receivable, other receivables, financial assets at amortised cost (excluding bank debentures), short-term loans, notes and accounts payable, other payables and long-term loans approximate to their fair values:

June 30, 2024				
	Book Value	Fair Value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	\$ 289,000,591	\$ -	\$ 272,511,449	\$ -
December 31, 2023				
	Book Value	Fair Value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	\$ 296,394,318	\$ -	\$ 284,353,599	\$ -
June 30, 2023				
	Book Value	Fair Value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	\$ 274,787,681	\$ -	\$ 263,762,304	\$ -

(b) The methods and assumptions of fair value measurement are as follows:

Bonds payable: Regarding the bonds issued by the Group, the coupon rate approximates to the current market rate. Therefore, the fair value is estimated using the present value of the expected cash flows and market interest rate.

D. The related information on financial and non-financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets and liabilities at June 30, 2024, December 31, 2023 and June 30, 2023 is as follows:

(a) The related information on the nature of the assets and liabilities is as follows:

June 30, 2024	Level 1	Level 2	Level 3	Total
<u>Assets:</u>				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity instruments	\$ 579,536	\$ 1,202,740	\$ 759,886	\$ 2,542,162
Debt instruments	-	-	2,521,225	2,521,225
Beneficiary certificates	123,765	813,018	87,623,061	88,559,844
Derivatives	-	6,801,353	-	6,801,353
Financial assets at fair value through other comprehensive income				
Equity instruments	77,828,893	1,170,432	13,190,833	92,190,158
Accounts receivable expected factoring	-	103,165,385	-	103,165,385
Total	<u>\$ 78,532,194</u>	<u>\$ 113,152,928</u>	<u>\$ 104,095,005</u>	<u>\$ 295,780,127</u>
<u>Liabilities:</u>				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	<u>\$ -</u>	<u>\$ (2,678,570)</u>	<u>\$ -</u>	<u>\$ (2,678,570)</u>

December 31, 2023	Level 1	Level 2	Level 3	Total
Assets:				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity instruments	\$ 573,966	\$ 1,463,097	\$ 386,570	\$ 2,423,633
Debt instruments	-	897,062	-	897,062
Beneficiary certificates	120,263	705,990	83,640,109	84,466,362
Derivatives	-	6,333,680	-	6,333,680
Financial assets at fair value through other comprehensive income				
Equity instruments	74,783,811	797,912	10,912,112	86,493,835
Accounts receivable expected factoring	-	86,795,129	-	86,795,129
Total	<u>\$ 75,478,040</u>	<u>\$ 96,992,870</u>	<u>\$ 94,938,791</u>	<u>\$ 267,409,701</u>
Liabilities:				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	<u>\$ -</u>	<u>\$ (6,881,219)</u>	<u>\$ -</u>	<u>\$ (6,881,219)</u>
June 30, 2023	Level 1	Level 2	Level 3	Total
Assets:				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity instruments	\$ 706,686	\$ -	\$ 286,290	\$ 992,976
Debt instruments	-	314,389	-	314,389
Beneficiary certificates	368,155	620,915	86,322,822	87,311,892
Derivatives	-	6,170,200	-	6,170,200
Derivative financial assets for hedging	-	21,694	-	21,694
Financial assets at fair value through other comprehensive income				
Equity instruments	68,272,967	970,966	11,961,178	81,205,111
Accounts receivable expected factoring	-	88,034,040	-	88,034,040
Total	<u>\$ 69,347,808</u>	<u>\$ 96,132,204</u>	<u>\$ 98,570,290</u>	<u>\$ 264,050,302</u>

June 30, 2023	Level 1	Level 2	Level 3	Total
Liabilities:				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	\$ -	\$ (5,194,685)	\$ -	\$ (5,194,685)

(b) The methods and assumptions the Group used to measure fair value are as follows:

- i. The instruments the Group used market quoted prices as their fair values (that is, Level 1) are listed below by characteristics:

	Listed shares	Open-end fund
Market quoted price	Closing price	Net asset value

- ii. Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques or by reference to counterparty quotes. The fair value of financial instruments measured by using valuation techniques method can be referred to current fair value of instruments with similar terms and characteristics in substance, discounted cash flow method or other valuation methods, including calculated by applying model using market information available at the consolidated balance sheet date.
- iii. When assessing non-standard and low-complexity financial instruments, for example, debt instruments without active market, interest rate swap contracts, foreign exchange swap contracts and options, the Group adopts valuation technique that is widely used by market participants. The inputs used in the valuation method to measure these financial instruments are normally observable in the market.
- iv. The valuation of derivative financial instruments is based on valuation model widely accepted by market participants, such as present value techniques and option pricing models. Forward exchange contracts are usually valued based on the current forward exchange rate (Black-Scholes model).
- v. The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group's financial and non-financial instruments. Therefore, the estimated value derived using valuation model is adjusted accordingly with additional inputs, for example, model risk or liquidity risk, etc. In accordance with the Group's management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments at the consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.

- vi. The Group takes into account adjustments for credit risks to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty and the Group's credit quality.
- E. For the six months ended June 30, 2024 and 2023, there was no transfer between Level 1 and Level 2.
- F. The following chart is the movement of Level 3 for the six months ended June 30, 2024 and 2023:

	2024	2023
At January 1	\$ 94,938,791	\$ 103,637,137
Gains and losses recognised in profit or loss	515,921	(420,848)
Gains and losses recognised in other comprehensive income or loss	290,483	(2,106,628)
Acquired during the period	5,242,355	3,867,266
Sold during the period	(120,043)	(105,172)
Investment cost refund	(2,439,986)	(967,760)
Transfer in to (out of) Level 3	478,500	(6,219,077)
Effect of exchange rate changes	5,188,984	885,372
At June 30	<u>\$ 104,095,005</u>	<u>\$ 98,570,290</u>

- G. Investment segment is in charge of valuation procedures for fair value measurements being categorised within Level 3, which is to verify independent fair value of financial instruments. Such assessment is to ensure the valuation results are reasonable by applying independent information to make results close to current market conditions, confirming the resource of information is independent, reliable and in line with other resources and represented as the exercisable price, and frequently calibrating valuation model, performing back-testing, updating inputs used to the valuation model and making any other necessary adjustments to the fair value. Investment segment sets up valuation policies, valuation processes and rules for measuring fair value of financial instruments and ensures compliance with the related requirements in IFRSs.



H. The following is the qualitative information of significant unobservable inputs and sensitivity analysis of changes in significant unobservable inputs to valuation model used in Level 3 fair value measurement:

	Fair value at June 30, 2024	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 1,882,362</u>	Market comparable companies	Revenue multiple	0.20~16.69 (2.95)	The higher the revenue multiple, net value multiple, value to NIAT multiple, value to EBIT multiple and implied equity value multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Net value multiple	0.96~15.47 (4.46)	
			Discount for lack of marketability	17.00%~37.00% (24.52%)	
			Value to NIAT multiple	0.14~14.89 (4.72)	
			Value to EBIT multiple	85.40	
			Implied equity value multiple	18.34	
	<u>\$ 1,916,774</u>	Stock value in complex capital structure	Discount for lack of marketability	16.00%~42.00% (25.12%)	The higher the expected equity value volatility, revenue multiple, net value multiple and value to NIAT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	27.60%~81.91% (41.11%)	
			Revenue multiple	1.54~1.79 (1.72)	
			Net value multiple	0.86~18.91 (5.43)	
			Value to NIAT multiple	0.56~20.69 (7.78)	
	<u>\$ 3,177,732</u>	Net assets value	Discount for lack of marketability	14.00%~39.00% (20.48%)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 297,121</u>	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 6,676,730</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	<u>\$ 57,042,982</u>	Net assets value	Discount for lack of marketability	1.85%~8.48% (5.31%)	The higher the discount for lack of marketability, the lower the fair value.

	Fair value at June 30, 2024	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Venture capital shares and private equity fund investment	<u>\$ 29,399,246</u>	Stock value in complex capital structure	Discount for lack of marketability	4.62%	The higher the expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	20.95%	
	<u>\$ 1,180,833</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable
Non-derivative debt instrument:					
Unlisted shares - Preferred stock	<u>\$ 2,084,545</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable
	<u>\$ 436,680</u>	Stock value in complex capital structure	Discount for lack of marketability	26.00%	The higher the expected equity value volatility and net value multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	85.07%	
			Net value multiple	22.68	
	Fair value at December 31, 2023	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 1,978,585</u>	Market comparable companies	Revenue multiple	0.20~16.69 (2.47)	The higher the revenue multiple, net value multiple and value to NIAT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Net value multiple	0.27~10.72 (5.90)	
			Discount for lack of marketability	20.00%~38.00% (25.78%)	
			Value to NIAT multiple	0.26~10.15 (6.98)	
	<u>\$ 2,386,182</u>	Stock value in complex capital structure	Discount for lack of marketability	20.00%~38.00% (26.53%)	The higher the expected equity value volatility, revenue multiple, net value multiple and value to NIAT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	27.77%~80.12% (48.81%)	
			Revenue multiple	1.40~7.63 (6.71)	
			Net value multiple	0.55~19.09 (5.70)	
			Value to NIAT multiple	0.56~26.87 (10.63)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 1,247,793</u>	Net assets value	Discount for lack of marketability	13.00%~30.00% (18.88%)	

	Fair value at December 31, 2023	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Unlisted shares	<u>\$ 123,020</u>	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 5,563,102</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	<u>\$ 52,852,463</u>	Net assets value	Discount for lack of marketability	1.85%~8.48% (5.33%)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 29,909,421</u>	Stock value in complex capital structure	Discount for lack of marketability	1.33%	The higher the expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	21.98%	
	<u>\$ 878,225</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable
	Fair value at June 30, 2023	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 2,496,982</u>	Market comparable companies	Revenue multiple	0.20~16.69 (6.17)	The higher the revenue multiple, net value multiple and value to NIAT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Net value multiple	0.27~12.67 (5.67)	
			Discount for lack of marketability	17.00%~38.00% (25.72%)	
			Value to NIAT multiple	0.26~8.97 (6.34)	
	<u>\$ 2,766,405</u>	Stock value in complex capital structure	Discount for lack of marketability	20.00%~38.00% (25.85%)	The higher the expected equity value volatility, revenue multiple, net value multiple and value to NIAT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	30.88%~83.30% (56.23%)	
			Revenue multiple	1.40~9.54 (8.84)	
			Net value multiple	0.55~18.68 (6.89)	
			Value to NIAT multiple	0.56~26.87 (6.08)	
	<u>\$ 1,493,101</u>	Net assets value	Discount for lack of marketability	5.39%~29.00% (8.44%)	The higher the discount for lack of marketability, the lower the fair value.

	Fair value at June 30, 2023	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 178,204</u>	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 5,312,776</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	<u>\$ 54,233,444</u>	Net assets value	Discount for lack of marketability	1.85%~8.48% (5.33%)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 30,936,749</u>	Stock value in complex capital structure	Discount for lack of marketability	1.09%	The higher the expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	16.69%	
	<u>\$ 1,152,629</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable

- I. The Group has carefully assessed the valuation models and assumptions used to measure fair value. However, use of different valuation models or assumptions may result in different measurement. The following is the effect on profit or loss or on other comprehensive income from financial assets and liabilities categorised within Level 3 if the inputs used to valuation models have changed:

			June 30, 2024			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument and beneficiary certificates	Discount for lack of control and marketability	±1%	<u>\$ 905,890</u>	<u>\$ (905,890)</u>	<u>\$ 88,351</u>	<u>\$ (88,351)</u>
			December 31, 2023			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument and beneficiary certificates	Discount for lack of control and marketability	±1%	<u>\$ 859,154</u>	<u>\$ (859,154)</u>	<u>\$ 93,971</u>	<u>\$ (93,971)</u>
			June 30, 2023			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change

Financial assets							
Equity instrument and beneficiary certificates	Discount for lack of control and marketability	±1%	\$ 885,143	\$ (885,143)	\$ 97,455	\$ (97,455)	

### 13. SUPPLEMENTARY DISCLOSURES

#### (1) Significant transactions information

A.Loans to others: Refer to table 1.

B.Provision of endorsements and guarantees to others: Refer to table 2.

C.Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Refer to table 3.

D.Acquisition or sale of the same security with the accumulated cost reaching NT\$300 million or 20% of paid-in capital or more: Refer to table 4.

E. Acquisition of real estate reaching NT\$300 million or 20% of paid-in capital or more: Refer to table 5.

F. Disposal of real estate reaching NT\$300 million or 20% of paid-in capital or more: Not applicable.

G.Purchases or sales of goods from or to related parties reaching NT\$100 million or 20% of paid-in capital or more: Refer to table 6.

H.Receivables from related parties reaching NT\$100 million or 20% of paid-in capital or more: Refer to table 7.

I. Trading in derivative instruments undertaken during the reporting periods: Refer to Notes 6(2) and (5).

J. Significant inter-company transactions during the reporting periods: Refer to table 8.

#### (2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China): Refer to table 9.

#### (3) Information on investments in Mainland China

A.Basic information: Refer to table 10.

B.Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area: The Company appointed Foxconn (Far East) Limited's Mainland investee to render processing services and to trade. The transactions were eliminated in the consolidated financial statements. For significant transactions of processing services, trading, receivables and payables, endorsements and guarantees or collaterals provided, and financing, refer to Notes 13(1) A, B, G and H.

#### (4) Major shareholders

For the names, number and ratio of shares held by shareholders holding over 5% of the Company's shares: Refer to table 12.

### 14. SEGMENT INFORMATION

(1) General information

The Group has adopted eCMMS (E-enabled Components, Modules, Moves & Services) strategy, and provided a one-stop shop to its customers, which are primarily in the 3C industries, with a total solution for design, development, engineering, procurement, manufacturing, logistics and after-sales service.

The Group segregates group systems from both a customer service and product perspective. Each segment's performance is assessed based on the operating results of different group systems in the consolidated financial statements reported for review by the chief operating decision maker.

(2) Measurement of segment information

The chief operating decision maker assesses performance and allocates resources of the operating segments based on each operating segment's revenue and operating income after adjusting the internal costs and allocated expenses. Except for the recognition of internal costs which shall be in accordance with the Group's related internal calculation basis, the operating segments' accounting policies are the same as disclosed in Note 4.

In accordance with IFRS No. 8, "Operating Segments", the Group has determined the operating segments and reportable operating segments. Operating segments which have met certain quantitative threshold are disclosed individually or aggregately as reportable operating segments depending on whether the segments have similar economic characteristics and the aggregation meets the core principal of the standard; other segments which have not met the quantitative threshold are included in 'all other segments'. When deciding on an aggregate disclosure, the criteria for consideration include: (1) the nature of the products and services; (2) the nature of the production process; (3) the customer types or categories of the products or services; and (4) the methods used to distribute its products or provide its services. The Group has identified the Hon Hai parent group, FII subgroup and FIH subgroup as reportable segments.

(3) Segment information

A. The segment reports reported to the chief operating decision maker for making operating decisions for each segment is measured in a manner consistent with that in the statement of comprehensive income. Thus, the reconciliation is not required.

B. The segment information provided to the chief operating decision maker for the reportable segments is as follows:

Three months ended June 30, 2024  
(in millions)

	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	\$ 931,178	\$ 647,485	\$ 20,237	\$ 31,469	\$ (79,818)	\$ 1,550,551
Internal revenue	18,033	3,453	8,838	5,650	(35,974)	-
Operating revenue	\$ 949,211	\$ 650,938	\$ 29,075	\$ 37,119	\$ (115,792)	\$ 1,550,551
Depreciation and amortisation	\$ 8,665	\$ 7,738	\$ 1,039	\$ 2,979	\$ (1,151)	\$ 19,270
Segment operating income (loss)	\$ 22,418	\$ 20,373	\$ (640)	\$ 1,288	\$ 1,165	\$ 44,604

Three months ended June 30, 2023  
(in millions)

	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	\$ 867,687	\$ 436,492	\$ 39,278	\$ 27,040	\$ (65,949)	\$ 1,304,548
Internal revenue	14,956	3,414	7,678	5,321	(31,369)	-
Operating revenue	\$ 882,643	\$ 439,906	\$ 46,956	\$ 32,361	\$ (97,318)	\$ 1,304,548
Depreciation and amortisation	\$ 10,237	\$ 5,661	\$ 1,238	\$ 3,825	\$ -	\$ 20,961
Segment operating income (loss)	\$ 16,988	\$ 14,243	\$ (1,003)	\$ (147)	\$ 844	\$ 30,925

Six months ended June 30, 2024  
(in millions)

	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	\$ 1,771,245	\$ 1,164,210	\$ 45,289	\$ 56,758	\$ (162,959)	\$ 2,874,543
Internal revenue	32,698	6,320	15,178	11,743	(65,939)	-
Operating revenue	\$ 1,803,943	\$ 1,170,530	\$ 60,467	\$ 68,501	\$ (228,898)	\$ 2,874,543
Depreciation and amortisation	\$ 20,860	\$ 13,355	\$ 2,055	\$ 4,699	\$ (1,650)	\$ 39,319
Segment operating income (loss)	\$ 38,272	\$ 40,028	\$ (1,286)	\$ 2,110	\$ 2,231	\$ 81,355

Six months ended June 30, 2023  
(in millions)

	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	\$ 1,907,588	\$ 903,079	\$ 68,712	\$ 51,137	\$ (163,530)	\$ 2,766,986
Internal revenue	30,397	6,783	16,989	11,648	(65,817)	-
Operating revenue	<u>\$ 1,937,985</u>	<u>\$ 909,862</u>	<u>\$ 85,701</u>	<u>\$ 62,785</u>	<u>\$ (229,347)</u>	<u>\$ 2,766,986</u>
Depreciation and amortisation	<u>\$ 19,446</u>	<u>\$ 11,309</u>	<u>\$ 2,465</u>	<u>\$ 7,062</u>	<u>\$ -</u>	<u>\$ 40,282</u>
Segment operating income (loss)	<u>\$ 41,087</u>	<u>\$ 31,481</u>	<u>\$ (2,486)</u>	<u>\$ (673)</u>	<u>\$ 2,039</u>	<u>\$ 71,448</u>

The descriptions for the above group systems are as follows:

Hon Hai parent group: It includes the Company and subsidiaries except for the subsidiaries included in the following subgroups.

FII subgroup: It includes Foxconn Industrial Internet Co., Ltd. (a listed company in the Shanghai Stock Exchange) and its consolidated subsidiaries.

FIH subgroup: It includes FIH Mobile Limited (a listed company in the Hong Kong Exchange) and its consolidated subsidiaries.

Others: It includes other listed subsidiaries and its subsidiaries.



Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Loans to others  
June 30, 2024

Table 1

Expressed in thousands of TWD  
(Except as otherwise indicated)

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2024	Balance at June 30, 2024	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
0	Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd.	Other Receivables	Y	\$ 5,000,000	\$5,000,000	\$ -	N/A	2	\$ -	Business operation	\$ -	None	\$ -	\$152,641,683	\$610,566,732	Note 1
1	Fujin Precision Industrial (Jincheng) Co., Ltd.	Inner Mongolia Xin Jing Photovoltaic Power Generation Co., Ltd.	Other Receivables	Y	560,875	555,625	555,625	2.415	2	-	Business operation	-	None	-	66,228,863	132,457,726	Note 3
2	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Dongying PV Technology Co., Ltd.	Other Receivables	Y	264,733	262,255	262,255	2.415	2	-	Business operation	-	None	-	109,900,499	219,800,999	Note 3
3	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	FuYang Soleros Technology (Nanyang) Co., Ltd.	Other Receivables	Y	1,884,540	1,511,300	1,511,300	2.415	2	-	Business operation	-	None	-	343,103,775	686,207,550	Note 3
4	AFE, Inc.	iCana Inc.	Other Receivables	Y	143,220	142,780	142,780	5.99	2	-	Business operation	-	None	-	2,124,273	4,248,546	Note 3
5	Foxconn EV Technology Inc.	Foxconn EV System LLC	Other Receivables	Y	631,600	-	-	N/A	2	-	Business operation	-	None	-	12,523,597	25,047,193	Note 3
6	Hyield Venture Capital Co., Ltd.	Bon Shin International Investment Co., Ltd.	Other Receivables	Y	100,000	100,000	-	N/A	2	-	Business operation	-	None	-	3,122,893	12,491,572	Note 2
7	Bon Shin International Investment Co., Ltd.	iCana Ltd.	Other Receivables	Y	251,400	166,400	166,400	1.00	2	-	Business operation	-	None	-	2,850,664	11,402,658	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2024	Balance at June 30, 2024	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
7	Bon Shin International Investment Co., Ltd.	PowerX Semiconductor Corporation	Other Receivables	Y	\$ 400,000	\$ 400,000	\$ 400,000	2.15	2	\$ -	Business operation	\$ -	None	\$ -	\$ 2,850,664	\$ 11,402,658	Note 2
8	Fenix Industria de Electronicos Ltda.	Foxconn MOEBG Industria de Electronicos Ltda.	Other Receivables	Y	669,984	609,221	609,221	0.00	2	-	Business operation	-	None	-	2,387,936	4,775,873	Note 3
9	Foxconn (Far East) Limited	Foxteq Singapore Pte. Ltd.	Other Receivables	Y	486,750	486,750	486,750	0.00	2	-	Business operation	-	None	-	3,226,518,782	6,453,037,563	Note 3
10	Foxconn Brasil Industria e Comercio Ltda.	Foxconn MOEBG Industria de Electronicos Ltda.	Other Receivables	Y	3,700,864	3,365,218	2,785,008	0.00	2	-	Business operation	-	None	-	35,856,582	71,713,163	Note 3
11	Foxconn SA B.V.	Foxconn Rus, LLC	Other Receivables	Y	11,279	11,279	5,056	6.60	2	-	Business operation	-	None	-	570,377	1,140,753	Note 3
12	Foxconn Singapore Pte. Ltd.	PCE Paragon Solutions (Mexico) S.A. de C.V.	Other Receivables	Y	1,253,175	1,249,325	1,249,325	4.00	2	-	Business operation	-	None	-	150,240,802	300,481,604	Note 3
13	PCE Technology de Juarez S.A. de C.V.	PCE Paragon Solutions (Mexico) S.A. de C.V.	Other Receivables	Y	585,900	584,100	584,100	5.00	2	-	Business operation	-	None	-	30,320,011	60,640,021	Note 3
14	Smart Technologies Corporation	Smart Technologies ULC	Other Receivables	Y	821,888	819,363	819,363	4.94	2	-	Business operation	-	None	-	3,669,727	7,339,454	Note 3
15	Smart Technologies Inc.	Smart Technologies ULC	Other Receivables	Y	5,744,161	5,742,035	5,742,035	0.000~5.000	2	-	Business operation	-	None	-	18,831,186	31,385,310	Note 3
16	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Other Receivables	Y	3,140,900	3,111,500	3,111,500	2.415~2.485	2	-	Business operation	-	None	-	58,001,947	116,003,893	Note 3

Table 1 Page 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2024	Balance at June 30, 2024	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
17	Fuding Electronic Technology (Jiashan) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Other Receivables	Y	\$ 3,873,280	\$3,644,900	\$3,644,900	2.50	2	\$ -	Business operation	\$ -	None	\$ -	\$ 84,881,281	\$169,762,563	Note 3
17	Fuding Electronic Technology (Jiashan) Co., Ltd.	Beijing HengYu New Energy Auto Rental Co., Ltd.	Other Receivables	Y	157,942	156,464	156,464	4.00	2	-	Business operation	-	None	-	4,244,064	16,976,256	Note 3
18	Ur Materials Industry (Shenzhen) Co., Ltd.	Ur Material Technology (Guangzhou) Co., Ltd.	Other Receivables	Y	62,818	62,230	62,230	3.195	2	-	Business operation	-	None	-	3,273,672	6,547,343	Note 3
19	Bharat FIH Limited	Rising Stars Hi-Tech Private Limited	Other Receivables	Y	2,628,500	1,947,000	1,031,910	7.20	2	-	Business operation	-	None	-	24,117,265	48,234,530	Note 6
19	Bharat FIH Limited	WOWTEK Technology India Private Limited	Other Receivables	Y	390,600	389,400	194,700	7.20	2	-	Business operation	-	None	-	24,117,265	48,234,530	Note 6
20	FIH Mobile Limited	Chief Expertise Limited	Other Receivables	Y	3,572,675	3,561,699	3,561,699	0.00	2	-	Business operation	-	None	-	4,873,848	19,495,394	Note 6
20	FIH Mobile Limited	TNS Limited	Other Receivables	Y	3,097,701	3,088,185	3,088,185	0.00	2	-	Business operation	-	None	-	4,873,848	19,495,394	Note 6
20	FIH Mobile Limited	Wonderful Stars Pte. Ltd.	Other Receivables	Y	1,302,000	1,104,630	1,104,630	0.00	2	-	Business operation	-	None	-	4,873,848	19,495,394	Note 6
21	Honxun Electrical Industry (Hangzhou) Co., Ltd.	FIH (TianJin) Precision Industry Co., Ltd.	Other Receivables	Y	134,610	133,350	133,350	3.45	2	-	Business operation	-	None	-	23,530,327	47,060,654	Note 6
22	FIH Precision Component (Beijing) Co., Ltd.	TNS Mobile (Beijing) Co., Ltd.	Other Receivables	Y	1,121,750	1,111,250	1,111,250	2.555	2	-	Business operation	-	None	-	24,391,458	48,782,916	Note 6
22	FIH Precision Component (Beijing) Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Other Receivables	Y	7,627,900	7,556,500	7,556,500	2.415~2.555	2	-	Business operation	-	None	-	24,391,458	48,782,916	Note 6

Table 1 Page 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2024	Balance at June 30, 2024	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
23	FIH Precision Electronics (Langfang) Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Other Receivables	Y	\$ 1,346,100	\$1,333,500	\$1,333,500	2.555	2	\$ -	Business operation	\$ -	None	\$ -	\$ 21,600,061	\$ 43,200,123	Note 6
24	Guizhou Fuzhikang Precision Electronics Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Other Receivables	Y	1,346,100	1,333,500	1,333,500	2.555	2	-	Business operation	-	None	-	4,850,323	9,700,647	Note 6
25	Foxconn Interconnect Technology Singapore Pte. Ltd.	FIT Voltaira Group GmbH	Other Receivables	Y	325,500	324,500	324,500	5.70	2	-	Business operation	-	None	-	15,389,869	30,779,738	Note 4
25	Foxconn Interconnect Technology Singapore Pte. Ltd.	FIT Voltaira Morocco S.A.R.L.	Other Receivables	Y	325,500	324,500	324,500	5.70	2	-	Business operation	-	None	-	15,389,869	30,779,738	Note 4
25	Foxconn Interconnect Technology Singapore Pte. Ltd.	Sound Solutions (Hong Kong) Co., Limited	Other Receivables	Y	656,859	654,841	654,841	5.70	2	-	Business operation	-	None	-	15,389,869	30,779,738	Note 4
26	Foxconn OE Technologies Singapore Pte. Ltd.	Foxconn Interconnect Technology Singapore Pte. Ltd.	Other Receivables	Y	651,000	649,000	649,000	0.00	2	-	Business operation	-	None	-	710,506	1,421,012	Note 4
27	Fuding Precision Component (Shenzhen) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	1,532,311	1,517,968	1,517,968	3.105	2	-	Business operation	-	None	-	3,346,782	6,693,563	Note 4
28	Fuyu Electronical Technology (Huaian) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	493,570	488,950	488,950	3.45~3.55	2	-	Business operation	-	None	-	2,818,480	5,636,960	Note 4
29	ShunYun Technology Holdings Limited	ShunYun Technology Holdings (Hong Kong) Limited	Other Receivables	Y	146,276	232	-	N/A	2	-	Business operation	-	None	-	7,733,245	7,733,245	Note 5

Table 1 Page 4

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2024	Balance at June 30, 2024	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
30	Shenzhen Fertile Plan International Logistics Co., Ltd.	Guangxi Yuchi Zhilian Technology Co., Ltd.	Other Receivables	Y	\$ 493,570	\$ 488,950	\$ 488,950	3.60	2	\$ -	Business operation	\$ -	None	\$ -	\$ 9,505,392	\$ 19,010,783	Note 3
31	Jusda Supply Chain Management International Co., Ltd.	Guangxi Yuchi Zhilian Technology Co., Ltd.	Other Receivables	Y	635,635	635,635	635,635	2.80	2	-	Business operation	-	None	-	2,699,186	10,796,743	Note 7
31	Jusda Supply Chain Management International Co., Ltd.	Jusda Energy Technology (Shanghai) Co., Ltd.	Other Receivables	Y	66,120	28,893	28,893	3.90	2	-	Business operation	-	34 units of tank containers and one unit of crane held by Jusda Energy Technology (Shanghai) Co., Ltd.	102,000	2,699,186	10,796,743	Note 7
32	Foxconn Technology (India) Private Limited	Yuzhan Technology (India) Private Limited	Other Receivables	Y	234,360	233,640	233,640	8.00	2	-	Purchase equipment /Business operation	-	None	-	185,246,321	308,743,869	Note 8
33	IPL International Limited	Focus PC Enterprises Limited	Other Receivables	Y	23,388,148	12,382,920	12,382,920	0.00	2	-	Business operation	-	None	-	185,246,321	308,743,869	Note 8
33	IPL International Limited	Cloud Network Technology Kft.	Other Receivables	Y	23,007,050	23,007,050	22,358,050	5.3000~6.1298	2	-	Business operation	-	None	-	185,246,321	308,743,869	Note 8
33	IPL International Limited	Foxconn CZ S.R.O.	Other Receivables	Y	6,510,000	6,490,000	6,490,000	0.00	2	-	Business operation	-	None	-	185,246,321	308,743,869	Note 8

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2024	Balance at June 30, 2024	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
33	IPL International Limited	Ingrasys Technology Mexico S.A. de C.V.	Other Receivables	Y	\$ 2,506,350	\$2,498,650	\$2,498,650	0.00	2	\$ -	Purchase equipment	\$ -	None	\$ -	\$185,246,321	\$308,743,869	Note 8
34	Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (Tianjin) Co., Ltd.	Other Receivables	Y	6,730,500	6,667,500	6,667,500	2.415	2	-	Business operation	-	None	-	185,246,321	308,743,869	Note 8

Note 1: The ceiling on total loans granted by the Company to all parties is 40% of the net assets value of the Company; the ceiling on single loan granted by the Company to all parties is 10% of the net assets value of Company. The Company provides loans to Hyield Venture Capital Co., Ltd., Bon Shin International Investment Co., Ltd., Hon Chi International Investment Co., Ltd., Hon Yuan International Investment Co., Ltd., and Lin Yih International Investment Co., Ltd., with a shared limit no more than NT\$5 billion. Since there is no company that the Company has granted loans to, Hyield Venture Capital Co., Ltd. acts as the representative of the borrower to disclose. When the Company actually grants loans to, the actual amount of loans will be disclosed.

Note 2: The ceiling on total loans granted by a domestic subsidiary to all parties is 40% of the net assets value of lender; the ceiling on single loan granted by a domestic subsidiary to all parties is 10% of the net assets value of lender.

Note 3: The policy for loans granted mutually between overseas subsidiaries of which the Company directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by an overseas subsidiary to all overseas subsidiaries is 400% of the net assets value of lender; limit on loans granted by an overseas subsidiary to a single overseas subsidiary is 200% of the net assets value of lender. The ceiling on total loans granted by an overseas subsidiary to all parties is 40% of the net assets value of lender; the ceiling on single loan granted by an overseas subsidiary to all parties is 10% of the net assets value of lender. The policy for loans granted by Smart Technologies Corp. are as follows: ceiling on total loans to all parties is 400% of the Company's net assets; limit on loans to a single party is 200% of the Company's net assets. The policy for loans granted by Smart Technologies Inc. are as follows: ceiling on total loans to all parties is 1000% of the Company's net assets; limit on loans to a single party is 600% of the Company's net assets.

Note 4: The policy for loans granted by Foxconn Interconnect Technology Limited is as follows: ceiling on total loans to all parties is 40% of the net assets value of Foxconn Interconnect Technology Limited; limit on loans to a single party is 10% of the net assets value of Foxconn Interconnect Technology Limited. The policy for loans granted by overseas subsidiaries of which Foxconn Interconnect Technology Limited directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 40% of the net assets value of Foxconn Interconnect Technology Limited; limit on loans granted by an overseas subsidiary to a single party is 20% of the net assets value of Foxconn Interconnect Technology Limited.

Note 5: The policy for loans granted by Shunsin Technology Holdings Limited is as follows: ceiling on total loans to all parties is 40% of the net assets value of Shunsin Technology Holdings Limited; limit on loans to a single party is 10% of the net assets value of Shunsin Technology Holdings Limited. The policy for loans granted by overseas subsidiaries of which Shunsin Technology Holdings Limited directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 400% of the net assets value of lender; limit on loans granted by a subsidiary to a single party is 200% of the net assets value of lender. The policy for loans granted by overseas subsidiaries of which Shunsin Technology Holdings Limited directly or indirectly holds 100% of their voting shares to Shunsin Technology Holdings Limited is as follows: ceiling on total loans granted by overseas subsidiaries is 400% of the net assets value of lender. The policy for loans granted by the controlling shareholder directly holds 100% of Shunyun Technology Holdings Limited is as follows: ceiling on total loans granted by Shunyun Technology Holdings Limited is 400% of the net assets value of lender.

Note 6: The policy for loans granted by FIH Mobile Limited and its subsidiaries is as follows: ceiling on total loans to all parties is 40% of the net assets value of FIH Mobile Limited; limit on loans to a single party is 10% of the net assets value of FIH Mobile Limited. The policy for loans granted by overseas subsidiaries of which FIH Mobile Limited directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 400% of the net assets value of lender; limit on loans granted by a subsidiary to a single party is 200% of the net assets value of lender.

Note 7: The policy for loans granted by Jusda Supply Chain Management International Co., Ltd. is as follows: ceiling on total loans to all parties is 40% of the net assets value of lender; limit on loans to a single party is 10% of the net assets value of lender.

Note 8: The policy for loans granted by subsidiaries of which Foxconn Industrial Internet Co., Ltd. (FII) directly or indirectly holds 50% of their voting shares is as follows: ceiling on total loans granted by subsidiaries is 40% of the net assets value of FII; limit on loans granted by a subsidiary to a single party is 20% of the net assets value of FII. The policy for loans granted by overseas subsidiaries (outside Taiwan) of which Foxconn Industrial Internet Co., Ltd.(FII) directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 50% of the net assets value of FII; limit on loans granted by a subsidiary to a single party is 30% of the net assets value of FII. The policy for loans granted by subsidiaries of FII loan to FII is as follows: ceiling on total loans granted by overseas subsidiaries is 40% of the net assets value of lender; limit on loans granted by an overseas subsidiary to a single party is 40% of the net assets value of lender. The policy for loans granted by the subsidiaries of FII to subsidiaries of which FII directly or indirectly holds more than 50% of their voting shares or subsidiaries of which lender directly or indirectly holds more than 50% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 40% of the net assets value of lender; limit on loans granted by an overseas subsidiary to a single party is 20% of the net assets value of lender.

Note 9: The net assets referred to above are based on the latest reviewed financial statements.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Provision of endorsements and guarantees to others  
June 30, 2024

Table 2

Expressed in thousands of TWD  
(Except as otherwise indicated)

No.	Endorser/ guarantor	Party being endorsed/ guaranteed		Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of June 30, 2024	Outstanding endorsement/ guarantee amount at June 30, 2024	Actual amount drawn down	Amount of endorsements /guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements /guarantees by parent company to subsidiary	Provision of endorsements /guarantees by subsidiary to parent company	Provision of endorsements /guarantees to the party in Mainland China	Footnote
		Company name	Relationship with the endorser/ guarantor											
0	Hon Hai Precision Industry Co., Ltd.	AFE, Inc.	2	\$ 763,208,415	\$ 35,764,313	\$ 35,654,438	\$35,654,438	\$ -	2.34	\$ 1,526,416,829	Y	N	N	4、 11
0	Hon Hai Precision Industry Co., Ltd.	Foxconn EV System LLC	2	763,208,415	6,347,250	6,327,750	6,327,750	-	0.41	1,526,416,829	Y	N	N	4、 11
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	2	763,208,415	152,985,000	152,515,000	62,717,738	-	9.99	1,526,416,829	Y	N	N	4、 8、 11
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, spol. s r.o.	2	763,208,415	5,260,500	5,206,500	347,100	-	0.34	1,526,416,829	Y	N	N	4、 11
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	2	763,208,415	31,580,000	9,735,000	9,735,000	-	0.64	1,526,416,829	Y	N	N	4、 8、 11
0	Hon Hai Precision Industry Co., Ltd.	Fuyu properties (Shanghai) Co., Ltd.	2	763,208,415	2,540,265	2,520,069	2,520,069	-	0.17	1,526,416,829	Y	N	Y	4、 11
1	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Lankao YuFu Precision Technology Co., Ltd.	3	171,551,888	960,556	688,608	688,608	-	0.05	171,551,888	N	N	Y	5、 11
2	Jusda International Limited	Jusda Europe s.r.o.	2	12,363,512	365,616	361,863	361,863	-	0.02	12,363,512	N	N	N	7、 11



No.	Endorser/ guarantor	Party being endorsed/ guaranteed		Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of June 30, 2024	Outstanding endorsement/ guarantee amount at June 30, 2024	Actual amount drawn down	Amount of endorsements /guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements /guarantees by parent company to subsidiary	Provision of endorsements /guarantees by subsidiary to parent company	Provision of endorsements /guarantees to the party in Mainland China	Footnote
		Company name	Relationship with the endorser/ guarantor											
2	Jusda International Limited	Jusda Supply Chain Management Mexico S. De R.L. De C.V.	2	\$ 12,363,512	\$ 406,875	\$ 405,625	\$ 405,625	\$ -	0.03	\$ 12,363,512	N	N	N	7、 11
3	Smart Technologies Inc.	Smart Technologies ULC	2	305,283,366	1,464,750	1,460,250	-	-	0.10	763,208,415	N	N	N	5、 11
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Shenzhen Fu Rong Inclusive Finance Co., Ltd.	3	93,772,897	6,393,975	6,334,125	-	-	0.41	93,772,897	N	N	Y	5、 11
5	Foxconn Industrial Internet Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	2	308,743,869	117,180,000	81,125,000	16,225,000	-	5.31	617,487,737	N	N	N	6、 11
6	FIH Mobile Limited	FIH (Hong Kong) Limited	2	48,738,484	9,735,000	9,735,000	-	-	0.64	48,738,484	N	N	N	9、 11
7	FIH Mexico Industry S.A. de C.V.	FIH (Hong Kong) Limited	3	3,409,863	1,893,045	-	-	-	0.00	6,819,725	N	N	N	9、 11
8	S&B Industry Inc.	FIH (Hong Kong) Limited	3	2,644,097	813,750	-	-	-	0.00	5,288,195	N	N	N	9、 11
9	Great Promote Limited	FIH (Hong Kong) Limited	3	2,071,084	325,500	-	-	-	0.00	4,142,167	N	N	N	9、 11
10	Extra High Enterprises Limited	FIH (Hong Kong) Limited	3	980,442	423,150	-	-	-	0.00	1,960,884	N	N	N	9、 11
11	Foxconn (Far East) Limited	Foxconn Slovakia, spol. s r.o.	3	1,613,259,391	9,735,000	9,735,000	-	-	0.64	1,613,259,391	N	N	N	5、 10、 11

Table 2 Page 2

No.	Endorser/ guarantor	Party being endorsed/ guaranteed		Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of June 30, 2024	Outstanding endorsement/ guarantee amount at June 30, 2024	Actual amount drawn down	Amount of endorsements /guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements /guarantees by parent company to subsidiary	Provision of endorsements /guarantees by subsidiary to parent company	Provision of endorsements /guarantees to the party in Mainland China	Footnote
		Company name	Relationship with the endorser/ guarantor											
11	Foxconn (Far East) Limited	eCMMS Precision Singapore Pte. Ltd.	3	\$1,613,259,391	\$ 4,474,470	\$ -	\$ -	\$ -	0.00	\$ 1,613,259,391	N	N	N	5、10、11
11	Foxconn (Far East) Limited	Foxconn EV Technology Inc.	3	1,613,259,391	6,510,000	6,490,000	6,490,000	-	0.43	1,613,259,391	N	N	N	5、11
12	Hyield Venture Capital Co., Ltd.	Foxconn EV Singapore Holdings Pte. Ltd.	2	31,228,929	15,000,000	15,000,000	15,000,000	-	0.98	31,228,929	N	N	N	4、11

Note 1: Having business relationship.

Note 2: The endorser/guarantor parent company owns directly and indirectly more than 50% voting shares of the endorsed/guaranteed company.

Note 3: The endorser/guarantor parent company owns directly and indirectly more than 90% voting shares of the endorsed/guaranteed company.

Note 4: The total endorsements and guarantees of the Company to others should not be in excess of the Company's net assets, and for a single party should not be in excess of 50% of the Company's net assets. The total endorsements and guarantees of the Company and its subsidiaries to others as a whole should not be in excess of the Company's net assets, and for a single enterprise should not be in excess of 50% of the Company's net assets. The endorsements and guarantees of the Company's domestic subsidiaries should not be in excess of 100% of the endorser/guarantor's net assets for a single party, and the total amount of endorsements and guarantees should not be in excess of 100% of the endorser/guarantor's net assets.

Note 5: The total endorsements and guarantees of overseas subsidiaries of which the Company directly or indirectly holds 100% of their voting shares to others should not be in excess of 100% the endorser/guarantor's net assets, and for a single party should not be in excess of 100% of the endorser/guarantor's net assets. The total endorsements and guarantees of Smart Technologies Inc. to others should not be in excess 50% of the Company's net assets, and for a single party should not be in excess of 20% of the Company's net assets.

Note 6: The total endorsements and guarantees of Foxconn Industrial Internet Co., Ltd. (FII) and its subsidiaries to others should not be in excess of the endorser/guarantor's net assets, and for a single party should not be in excess 50% of the endorser/guarantor's net assets.

Note 7: The total endorsements and guarantees of Jusda Supply Chain Management International Co., Ltd. to others should not be in excess of its net assets, and for a single party should not be in excess of its net assets. The total endorsements and guarantees of Jusda Supply Chain Management International Co., Ltd. and its subsidiary to others should not be in excess of the endorser/guarantor's net assets, and for a single party should not be in excess of the endorser/guarantor's net assets.

Note 8: Foxconn (Far East) Limited, Competition Team Technologies Limited, Foxconn Singapore Pte Ltd., eCMMS Precision Singapore Pte. Ltd. and Falcon Precision Trading Pte. Ltd. share the limit of guarantees on medium-term note (MTN) issuance platform of US\$5 billion, of which Competition Team Technologies Limited has utilised US\$300 million, and the other three corporations including Foxconn Singapore Pte Ltd., eCMMS Precision Singapore Pte. Ltd. and Falcon Precision Trading Pte. Ltd. have not utilised the limit of guarantees. In order to avoid duplicate announcements, the remaining amount of US\$4.7 billion is hereby included in the calculation of Foxconn (Far East) Limited.

Note 9: FIH Mobile Limited and its 100% subsidiaries, FIH (Hong Kong) Limited, FIH Mexico Industry SA. de C.V., S&B Industry, Inc., Great Promote Limited, Eliteday Enterprises Limited, Extra High Enterprises Limited, FIH Co., Ltd. mutually endorse their bank debts and share the limit of US\$300 million. Among them, the ceiling on the total amount of endorsements/ guarantees provided by FIH Mobile Limited is 100% of its own net asset value, and the ceiling of a single party is 100% of its own net asset value. The ceiling on the total amount of endorsements/ guarantees provided by FIH Mexico Industry SA. de C.V., FIH (Hong Kong) Limited, S&B Industry, Inc., Great Promote Limited, Eliteday Enterprises Limited, Extra High Enterprises Limited, and FIH Co., Ltd. is 200% of its own net asset value, and the ceiling of a single party is 100% of its own net asset value. The above table separately discloses the portion of the endorsement/guarantees provided by FIH Mobile Limited and its subsidiaries in respect of bank debts that have drawn down and are attributable to the respective subsidiaries as a result of the shared limit. The remaining shared limit is included in FIH Mobile Limited's. The net asset value of the endorser/guarantor is used to calculate the limit. Since no company has incurred bank debts, FIH (Hong Kong) Limited acts as the representative of the guarantor. When a company actually incurs bank debts, the actual amount of debts will be disclosed.

The limit on endorsements/guarantees is calculated as follows:

Company name	Limit on endorsements/ guarantees provided for a single party	Ceiling on total amount of endorsements/guarantees provided
FIH Mobile Limited	48,738,484	48,738,484
FIH Mexico Industry S A.de C.V.	3,409,863	6,819,725
S&B Industry, Inc.	2,644,097	5,288,195
Great Promote Limited	2,071,084	4,142,167
Eliteday Enterprises Limited	343,447	686,895
Extra High Enterprises Limited	980,442	1,960,884
FIH Co., Ltd.	2,144,661	4,289,323
FIH ( Hong Kong ) Limited	-	-

Note 10: Foxconn (Far East) Limited endorse the bank debts for Foxconn Singapore Pte. Ltd., Foxconn Slovakia, Spol. s r.o., Competition Team Ireland Ltd., and eCMMS Precision Singapore Pte. Ltd. The ceiling on the total amount of endorsements/ guarantees is USD 300 million. Since no company has incurred bank debts so far, the unused remaining facilities were disclosed with Foxconn Slovakia, Spol.s r.o. as the guarantee. When a company actually incurs bank debts, the actual amount of debts incurred will be disclosed.

Note 11: The net assets referred to above are based on the latest reviewed financial statements.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Holding of marketable securities (not including subsidiaries, associates and joint ventures)  
June 30, 2024

Table 3

Expressed in thousands of TWD  
(Except as otherwise indicated)

				As of June 30, 2024				
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	(1)	127,212	\$ 1,825,510	1	\$ 1,825,510	
"	Shieh Yong Investment Co., Ltd.	None	(1)	31,602	287,945	-	287,945	
"	Usun Technology Co., Ltd.	None	(1)	5,180	243,978	8	243,978	
"	Amphastar Pharmaceuticals, Inc.	None	(1)	132	171,432	-	171,432	
"	Ceer National Automotive Company	None	(1)	38,730	2,805,879	-	2,805,879	
"	Sonatus Inc.	None	(1)	2,000	245,318	-	245,318	
"	Far EasTone Telecommunications Co., Ltd.	None	(1)	117,084	9,846,729	3	9,846,729	
"	Shin Kong Life Unsecured Cumulative Subordinated Corporate Bonds	None	(3)	-	1,600,000	-	1,600,000	
"	Others (Note 3)	None	(1)	-	50,220	-	50,220	
Bon Shin International Investment Co., Ltd. and subsidiaries	Simplo Technology Co., Ltd.	None	(1)	7,730	3,304,767	4	3,304,767	
"	Fitipower Integrated Technology Inc.	None	(1)	6,559	1,780,701	6	1,780,701	
"	G-TECH Optoelectronics Corporation	None	(1)	2,669	82,464	2	82,464	
"	Far EasTone Telecommunications Co., Ltd.	None	(1)	66	5,569	-	5,569	
"	HH-CTBC Partnership, L.P.	None	(2)	-	51,000	-	51,000	
"	Shin Kong Life Unsecured Cumulative Subordinated Corporate Bonds	None	(3)	-	270,000	-	270,000	
"	Others (Note 3)	None	(1)(2)	-	112,336	-	112,336	
Hon Yuan International Investment Co., Ltd.	Taisic Materials Corp.	None	(1)	5,000	175,627	-	175,627	
"	G-TECH Optoelectronics Corporation	None	(1)	8,684	268,342	7	268,342	
"	Cybertan Technology Inc.	Other related party	(1)	9,285	298,060	3	298,060	
"	Fitipower Integrated Technology Inc.	None	(1)	579	157,239	1	157,239	
"	Usun Technology Co., Ltd.	None	(1)	784	36,926	1	36,926	
"	Others (Note 3)	None	(1)	-	16	-	16	
Lin Yih International Investment Co., Ltd. and subsidiaries	HH-CTBC Partnership, L.P.	None	(2)	-	459,004	-	459,004	
"	Heng Fong Energy Co., Ltd.	None	(1)	20,500	216,602	-	216,602	
"	Others (Note 3)	None	(1)(2)	-	133,495	-	133,495	

		As of June 30, 2024						
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Hyield Venture Capital Co., Ltd. and subsidiaries	Innolux Corporation	Other related party	(1)	151,584	\$ 2,175,224	2	\$ 2,175,224	
"	Simplo Technology Co., Ltd.	None	(1)	8,215	3,511,768	4	3,511,768	
"	Taiwan Mobile Co., Ltd.	None	(1)	31,974	3,421,245	1	3,421,245	
"	Usun Technology Co., Ltd.	None	(1)	3,836	180,676	6	180,676	
"	Giga Solar Materials Corporation	None	(1)	9,265	1,115,272	10	1,115,272	
"	Yonglin Life Technology Fund I, L.P.	None	(2)	-	107,943	-	107,943	
"	G-TECH Optoelectronics Corporation	None	(1)	6,465	199,770	4	199,770	
"	Cybertan Technology Inc.	Other related party	(1)	10,035	322,135	3	322,135	
"	Fitipower Integrated Technology Inc.	None	(1)	8,352	2,267,568	7	2,267,568	
"	Far EasTone Telecommunications Co., Ltd.	None	(1)	28,121	2,364,982	1	2,364,982	
"	Biolmpact Equities Master Fund, LP	None	(2)	-	813,018	-	813,018	
"	Shin Kong Life Unsecured Cumulative Subordinated Corporate Bonds	None	(3)	-	270,000	-	270,000	
"	Others (Note 3)	None	(1)(2)	-	297,504	-	297,504	
Hon Chi Venture Capital Co., Ltd. and subsidiaries	G-TECH Optoelectronics Corporation	None	(1)	6,158	190,276	4	190,276	
"	Fitipower Integrated Technology Inc.	None	(1)	6,184	1,678,956	5	1,678,956	
"	Far EasTone Telecommunications Co., Ltd.	None	(1)	34	2,844	-	2,844	
"	Shin Kong Life Unsecured Cumulative Subordinated Corporate Bonds	None	(3)	-	280,000	-	280,000	
"	Others (Note 3)	None	(1)	-	16	-	16	
Foxconn (Far East) Limited and subsidiaries	CloudMinds Inc.	None	(1)	2,055	438,075	1	438,075	
"	Galaxy Digital Holdings Ltd.	None	(1)	4,537	1,720,064	1	1,720,064	
"	HMD Global Oy	None	(1)	813	830,720	12	830,720	
"	IDG China Capital Fund III, L.P.	None	(2)	-	4,432,358	-	4,432,358	
"	HOPU-ARM Innovation Fund, L.P.	None	(2)	-	806,851	-	806,851	
"	Dongguan U-Bond Material Technology Co., Ltd.	None	(1)	2,750	160,573	-	160,573	
"	Megvii Technology Limited	None	(1)	22,758	485,361	-	485,361	
"	SK Inc.	None	(1)	2,450	8,809,672	3	8,809,672	
"	Skycus China Fund, L.P.	None	(2)	-	1,998,919	-	1,998,919	
"	Softbank Vision Fund, L.P.	None	(2)	—	14,699,623	-	14,699,623	
"	VIZIO Holding Corp.	None	(1)	4,409	1,545,222	4	1,545,222	
"	Visionnaire Ventures Fund II, L.P.	None	(2)	-	757,416	-	757,416	
"	DiDi Global Inc.	None	(1)	12,543	1,326,844	-	1,326,844	
"	Henan Ancai Hi-Tech Co., Ltd.	None	(1)	147,013	2,476,655	13	2,476,655	
"	Shenzhen Yuto Packaging Technology Co., Ltd.	None	(1)	2,340	266,169	-	266,169	

Table 3 Page 2

		As of June 30, 2024						
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn (Far East) Limited and subsidiaries	Contemporary Ampere Technology Co., Limited	None	(1)	28,779	\$ 23,030,104	1	\$ 23,030,104	
"	China Unicom Smart Connection Technology Co., Ltd.	None	(1)	6,800	243,967	-	243,967	
"	Figure Technologies Inc.	None	(1)	2,403	139,754	-	139,754	
"	Plume Design, Inc.	None	(1)	6,006	506,640	1	506,640	
"	Nuwa Robotics Corp.	None	(1)	34,365	351,319	-	351,319	
"	Livingstone Fund, L.P.	None	(2)	-	336,613	-	336,613	
"	China Harmony New Energy Auto Holding Ltd.	None	(2)	128,734	256,661	8	256,661	
"	Pegasus Holdings Limited	None	(2)	4,275	138,724	-	138,724	
"	IDG Breyer Capital Fund, L.P.	None	(2)	-	19,243,891	-	19,243,891	
"	Smart Growth Fund	None	(2)	-	263,546	-	263,546	
"	Guangdong Hongfu Xinghe Company-Red Earth Fund	None	(2)	-	184,398	-	184,398	
"	Agile Robots Ag	None	(1)	339	2,120,627	2	2,120,627	
"	Lansus Technologies Inc.	None	(2)	-	177,028	-	177,028	
"	Provenance Blockchain Inc.	None	(1)	1,430,669	297,121	-	297,121	
"	Wisconn Valley Ventures, L.P.	None	(2)	-	347,549	-	347,549	
"	AI Fund, L.P.	None	(2)	-	255,659	-	255,659	
"	GTM Capital Healthcare Fund L.P.	None	(2)	-	467,570	-	467,570	
"	Southeast Digital Transformation Investment (Putian) Partnership	None	(1)	25,000	111,125	-	111,125	
"	Shanghai Sermatec Energy Technology Co., Ltd.	None	(1)	60,000	266,700	2	266,700	
"	Ramon Space Ltd.	None	(1)	58,479	259,563	8	259,563	
"	Usun Technology Co., Ltd.	None	(1)	177	8,311	-	8,311	
"	Translink Capital Partners IV, L.P.	None	(1)	-	101,893	-	101,893	
"	Beijing Xiaoqu Zhipin Technology Co., Ltd.	None	(1)	-	175,263	5	175,263	
"	Indigo Technologies Inc.	None	(2)	3,341	436,680	-	436,680	
"	Devialet SA	None	(1)	13	21,916	-	21,916	
"	Yibin Hexie Green Industry Development Equity Investment Partnership (Limited Partnership)	None	(2)	-	478,312	-	478,312	
"	Autotalks Ltd.	None	(2)	-	486,750	-	486,750	
"	Innovation New Material Technology Co., Ltd.	None	(2)	66,519	1,191,575	-	1,191,575	
"	Finance Trust Peng Yun Tian Hua Collection Fund Trust	None	(3)	-	2,222,500	-	2,222,500	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	292,050	-	292,050	
"	USD 3 Years Callable Notes	None	(3)	-	292,050	-	292,050	

Table 3 Page 3

				As of June 30, 2024				
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn (Far East) Limited and subsidiaries	Others (Note 3)	None	(1)(2)	-	\$ 1,671,667	-	\$ 1,671,667	
Foxconn Infinite Pte. Ltd. and subsidiaries	500 Startups III, L.P.	None	(2)	-	385,735	-	385,735	
"	S.A.S. Dragon Holdings Ltd.	None	(1)	124,000	2,034,433	19	2,034,433	
"	CloudMinds Inc.	None	(1)	20,619	515,405	-	515,405	
"	Sinovation Fund III, L.P.	None	(2)	-	2,097,386	-	2,097,386	
"	Innovation Works Development Fund, L.P.	None	(2)	-	222,131	-	222,131	
"	Nautilus Venture Partners Fund I, L.P.	None	(2)	-	978,919	-	978,919	
"	Playground Global, LLC	None	(2)	-	332,613	-	332,613	
"	Playground Ventures II, L.P.	None	(2)	-	6,581,773	-	6,581,773	
"	Playground Ventures, L.P.	None	(2)	-	2,735,549	-	2,735,549	
"	Riverwood Capital Partners, L.P.	None	(2)	-	144,337	-	144,337	
"	Silverlink Capital, L.P.	None	(2)	-	2,054,730	-	2,054,730	
"	Sinovation Fund IV, L.P.	None	(2)	-	1,700,732	-	1,700,732	
"	Softbank Vision Fund, L.P.	None	(2)	-	14,699,623	-	14,699,623	
"	TJ 2015. Fund, L.P.	None	(2)	-	671,203	-	671,203	
"	Translink Capital Partners II, L.P.	None	(2)	-	395,654	-	395,654	
"	Translink Capital Partners III, L.P.	None	(2)	-	613,842	-	613,842	
"	Translink Capital Partners IV, L.P.	None	(2)	-	197,528	-	197,528	
"	Celesta Capital II-A, L.P.	None	(2)	-	4,431,750	-	4,431,750	
"	Celesta Capital III, L.P.	None	(2)	-	1,657,319	-	1,657,319	
"	Devialet SA	None	(1)	41	227,382	-	227,382	
"	AI Fund, L.P.	None	(2)	-	470,024	-	470,024	
"	Sinovation Disrupt Fund, L.P.	None	(2)	-	477,549	-	477,549	
"	FG Venture, L.P.	None	(2)	-	116,426	-	116,426	
"	Walden Catalyst Ventures, L.P.	None	(2)	-	422,542	-	422,542	
"	Ejoule International Limited	None	(1)	23,256	113,626	-	113,626	
"	Playground Ventures III, L.P.	None	(2)	-	400,782	-	400,782	
"	Credo Technology Group Holding Ltd.	None	(1)	1,474	1,527,786	1	1,527,786	
"	Kneron Holding Corporation	None	(1)	1,875	154,170	-	154,170	
"	Sinovation Fund V, L.P.	None	(2)	-	191,213	-	191,213	
"	Marvell Technology, Inc.	None	(2)	57	128,376	-	128,376	
"	Walden Technology Ventures IV, L.P.	None	(2)	-	111,266	-	111,266	
"	Nuwa Robotics Corp.	None	(1)	350	24,457	-	24,457	
"	Others (Note 3)	None	(1)(2)	-	488,607	-	488,607	

Table 3 Page 4

				As of June 30, 2024				
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Margini Holdings Limited-B.V.I. subsidiaries	IDG Breyer Capital Fund GP Associates L.P.	None	(2)	-	\$ 423,440	-	\$ 423,440	
Foxconn EV Netherlands Holdings B.V. and subsidiaries	ZF Foxconn Chassis Modules	None	(2)	-	2,084,545	-	2,084,545	
Foxconn Singapore Pte. Ltd. and subsidiaries	Dagang Nexchange Berhad	None	(1)	120,000	371,488	-	371,488	
"	Others (Note 3)	None	(1)	-	79,268	-	79,268	

Note 1: Marketable securities in the table refer to stocks, bonds, beneficiary certificates and other related derivative securities within the scope of IFRS 9 'Financial instruments'.

Note 2: Code of general ledger accounts: (1) Financial asset measured at fair value through other comprehensive income (2) Financial assets at fair value through profit or loss (3) Financial asset measured at amortised cost

Note 3: Due to the amount is insignificant, combined disclosure is adopted.



Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Acquisition or sale of the same security with the accumulated cost reaching NT \$300 million or 20% of paid-in capital or more  
For the six months ended June 30, 2024

Table 4

Expressed in thousands of TWD  
(Except as otherwise indicated)

Investor	Marketable securities	General ledger account	Counterparty (Note 5)	Relationship with the investor (Note 5)	Transaction currency	Balance at January 1, 2024		Addition		Disposal				Balance at June 30, 2024		Footnote
						Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Selling price	Book value	Gain (loss) on disposal	Number of shares (in thousand shares)	Amount	
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Note 1	Hon Young Semiconductor Corporation	Note 6	TWD	515,800	\$ 5,158,000	77,700	\$ 777,000	-	\$ -	\$ -	\$ -	593,500	\$ 5,935,000	Note 7
"	Foxconn Singapore Pte. Ltd.	Note 1	Foxconn Singapore Pte. Ltd.	Note 6	USD	2,440,587	1,797,032	498,797	368,498	-	-	-	-	2,939,384	2,165,530	Note 7
"	Altus Technology Inc.	Note 1	Altus Technology Inc.	Note 6	TWD	445,811	5,244,555	146,000	1,460,000	-	-	-	-	591,811	6,704,555	Note 7
"	Bon Shin International Investment Co., Ltd.	Note 1	Bon Shin International Investment Co., Ltd.	Note 6	TWD	1,533,630	5,497,500	100,000	1,000,000	-	-	-	-	1,633,630	6,497,500	Note 7
"	Foxconn Ev Singapore Holdings Pte. Ltd.	Note 1	Foxconn Ev Singapore Holdings Pte. Ltd.	Note 6	USD	-	-	361,184	361,184	-	-	-	-	361,184	361,184	Note 7
"	Ceer National Automotive Company	Note 3	-	-	USD	23,370	27,416	15,360	40,960	-	-	-	-	38,730	86,468	
Hon Yuan International Investment Co., Ltd.	PowerX Semiconductor Corporation	Note 1	PowerX Semiconductor Corporation	Note 5	TWD	251,460	251,460	89,100	445,500	-	-	-	-	340,560	696,960	
Hyield, Hon Yuan, Bon Shin and Hon Chi	Fitipower Integrated Technology Inc.	Note 3	-	-	TWD	23,097	5,947,507	-	-	1,423	378,389	360,186	-	21,674	5,884,464	Note 8
Foxconn (Far East) Limited and subsidiaries	Indigo Technologies Inc.	Note 2	-	-	USD	835	50,000	2,506	15,000	-	-	-	-	3,341	13,457	
"	Citigroup Fixed Income Securities	Note 4	-	-	USD	-	100,000	-	-	-	103,000	100,000	3,000	-	-	
"	Sakai SK Holdings Pte. Ltd.	Note 1	Sakai SK Holdings Pte. Ltd.	None	JPY	842,574	842,574	1,785,510	1,785,510	-	-	-	-	2,628,084	2,628,084	

Investor	Marketable securities	General ledger account	Counterparty (Note 5)	Relationship with the investor (Note 5)	Transaction currency	Balance at January 1, 2024		Addition		Disposal				Balance at June 30, 2024		Footnote
						Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Selling price	Book value	Gain (loss) on disposal	Number of shares (in thousand shares)	Amount	
Foxconn (Far East) Limited and subsidiaries	Yibin Hexie Green Industry Development Equity Investment Partnership (Limited Partnership)	Note 2	—	—	RMB	-	\$ -	-	\$ 125,000	-	\$ -	\$ -	\$ -	-	\$ 107,607	
"	Finance Trust Peng Yun Tian Hua Collection Fund Trust	Note 4	—	—	RMB	-	575,000	-	-	-	79,437	75,000	4,437	-	500,000	
"	Finance Trust Peng Yun Tian Hua Collection Fund Trust	Note 4	—	—	RMB	-	225,000	-	-	-	238,311	225,000	13,311	-	-	
Foxconn EV Singapore Holdings Pte. Ltd. and subsidiaries	ZF Foxconn Chassis Modules	Note 1	ZF Foxconn Chassis Modules	None	EUR	-	-	25	272,014	-	-	-	-	25	272,014	
"	ZF Chassis Modules GmbH	Note 2	—	—	EUR	-	-	-	60,056	-	-	-	-	-	60,056	

Note 1: Code of general ledger account is "investments accounted for under equity method".

Note 2: Code of general ledger account is "financial assets at fair value through profit or loss".

Note 3: Code of general ledger account is "financial assets at fair value through other comprehensive income", its gain (loss) on disposal was from other comprehensive income directly transferred to retained earnings.

Note 4: Code of general ledger account is "financial assets at amortised cost".

Note 5: Fill in the columns the counterparty and relationship if securities are accounted for under the equity method; otherwise leaves the columns blank.

Note 6: The counterparty is a subsidiary of the Company.

Note 7: Aforementioned amounts were investment cost, for the information of their book value amount, please refer to table 9.

Note 8: The total amount of the Group's acquisition or sale of the same security has reached NT\$300 million or more.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Acquisition of real estate reaching NT\$300 million or 20% of paid-in capital or more  
For the six months ended June 30, 2024

Table 5

Expressed in thousands of TWD  
(Except as otherwise indicated)

Real estate acquired by	Real estate	Date of the event	Transaction currency	Transaction amount (in thousands)	Status of payment	Counterparty	Relationship	Information on prior transaction if the counterparty is a related party				Basis or reference used in setting the price	Purpose of acquisition and utilization	Other commitments
								Owner	Relationship with the issuer	Date of transfer	Amount			
FII AMC Mexico, S. de R.L. de C.V.	Land	2024/02/27	MXN	\$ 453,089	Paid in full.	Barba 5, Sociedad Cooperativa De Responsabilidad Limitada De Capital Variable EL Cajon De Barba, Sociedad Cooperativa De Responsabilidad Limitada De Capital Variable	None	Not applicable	Not applicable	Not applicable	Not applicable	Based on market price	Operational needs	None
Fulian Technology (Jiyuan) Co., Ltd.	Land and plant	2024/03/04	RMB	781,810	Paid in full.	Jiyuan Jikang Technology Co., Ltd.	None	Not applicable	Not applicable	Not applicable	Not applicable	Based on market price	Operational needs	None

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Purchases or sales of goods from or to related parties reaching NT\$100 million or 20% of paid-in capital or more  
For the six months ended June 30, 2024

Expressed in thousands of TWD  
(Except as otherwise indicated)

Table 6

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances			Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)			Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Sales	\$ 6,857,290	1	Payment term 45~90 days	Note 1	Note 1	\$ 65,391,843	23	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	Sales	1,176,958	-	Net 90 days	Note 1	Note 1	936,539	-	
Hon Hai Precision Industry Co., Ltd.	Competition Team Technology (Vietnam) Company Limited	Subsidiary	Sales	529,337	-	Payment term 60 days	Note 1	Note 1	235,952	-	Note 2
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	5,742,887	-	Net 120 days	Note 1	Note 1	3,380,880	1	Note 2
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	261,033	-	Net 90 days	Note 1	Note 1	161,179	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Sales	447,739	-	Net 90 days	Note 1	Note 1	236,946	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	3,098,997	-	Payment term 45 days	Note 1	Note 1	2,241,539	1	Note 2
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	240,138	-	Net 60 days	Note 1	Note 1	118,807	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	Sales	823,715	-	Net 90 days	Note 1	Note 1	556,714	-	
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics (SZ) Co., Ltd.	Affiliate	Sales	223,307	-	Payment term 45 days	Note 1	Note 1	87,594	-	
Hon Hai Precision Industry Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Sales	100,421	-	Payment term 60 days	Note 1	Note 1	51,501	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Sales	334,707	-	Payment term 60 days	Note 1	Note 1	195,200	-	
Hon Hai Precision Industry Co., Ltd.	Suntain Co., Ltd.	Other related party	Sales	108,075	-	Net 30 days	Note 1	Note 1	6,988	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	2,653,893	-	Payment term 45 days	Note 1	Note 1	1,307,786	-	Note 2

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	\$ 113,161,005	8	Payment term 30~90 days	Note 1	Note 1	\$ (94,252,151)	(13)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Purchases	420,745,305	31	Net 30 days	Note 1	Note 1	(212,148,264)	(28)	Note 2
Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	290,880,314	22	Net 60 days	Note 1	Note 1	(248,827,049)	(33)	Note 2
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	133,518,741	10	Net 30 days	Note 1	Note 1	(80,233,839)	(11)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Purchases	165,712,998	12	Net 60 days	Note 1	Note 1	(49,063,449)	(7)	
Hon Hai Precision Industry Co., Ltd.	Nanning Funing Precision Electronics Co., Ltd.	Affiliate	Purchases	403,823	-	Net 30 days	Note 1	Note 1	(280,660)	-	
Hon Hai Precision Industry Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Purchases	410,494	-	Payment term 90 days	Note 1	Note 1	(402,476)	-	
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Purchases	1,273,652	-	Net 30 days	Note 1	Note 1	(808,165)	-	
Hon Hai Precision Industry Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Purchases	33,001,710	2	Net 90 days	Note 1	Note 1	(24,082,595)	(3)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Purchases	155,155	-	Payment term 90 days	Note 1	Note 1	-	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	159,113	-	Payment term 60 days	Note 1	Note 1	(90,232)	-	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	762,751	-	Payment term 90 days	Note 1	Note 1	(651,567)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	139,718	-	Payment term 60 days	Note 1	Note 1	(51,780)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	Purchases	559,439	-	Net 30 days	Note 1	Note 1	(1,899,376)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Processing, repair and molding costs	676,204	4	-	Note 1	Note 1	(289,090)	(3)	
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Repair costs	5,561,652	33	-	Note 1	Note 1	(2,476,263)	(27)	
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Repair costs	9,955,854	60	-	Note 1	Note 1	(6,464,245)	(70)	

Table 6 Page 2

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Hon Hai Precision Industry Co., Ltd.	Sharp North Malaysia Sdn. Bhd.	Affiliate	Processing and molding costs	\$ 375,824	2	-	Note 1	Note 1	\$ (45,764)	-	
Shunsin Technology (Zhongshan) Limited	Shunsin Technology Holdings Limited	Subsidiary	Sales	316,828	41	Payment term 45 days	Note 1	Note 1	298,299	65	
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	395,593	71	Net 60 days	Note 1	Note 1	80,852	18	
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	2,271,541	2	Payment term 90 days	Note 1	Note 1	811,717	2	
Ingrasys Technology Inc.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	132,873	-	Payment term 90 days	Note 1	Note 1	21,013	-	
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	35,398,977	34	Payment term 90 days	Note 1	Note 1	20,572,946	40	
Ingrasys Technology Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	819,266	1	Payment term 30 days	Note 1	Note 1	130,390	-	
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	49,049,327	47	Payment term 60 days	Note 1	Note 1	29,359,790	57	
Ingrasys Technology Inc.	Cloud Network Technology Kft.	Subsidiary	Sales	394,968	-	Payment term 45 days	Note 1	Note 1	251,701	-	
Ingrasys Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	11,268,144	11	Payment term 30 days	Note 1	Note 1	34,688	-	
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	3,435,681	7	Net 90 days	Note 1	Note 1	2,524,083	14	
Jusda International Logistics (Taiwan) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	110,239	29	Payment term 60 days	Note 1	Note 1	46,223	31	
Socle Technology Corp.	Lingyange Semiconductor, Inc.	Affiliate	Sales	112,584	4	Advance payment	Note 1	Note 1	-	-	
Hon-Ling Technology Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	942,841	55	Net 30 days	Note 1	Note 1	301,886	41	
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	Sales	773,523	45	Net 30 days	Note 1	Note 1	428,268	59	
Shenzhen Futaihong Precision Industrial Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	Sales	1,412,366	5	Payment term 90 days	Note 1	Note 1	993,691	7	
Shenzhen Futaihong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	24,036,530	91	Net 120 days	Note 1	Note 1	11,630,259	83	

Table 6 Page 3

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Shenzhen Futaihong Precision Industrial Co., Ltd.	Garuda International Limited	Affiliate	Purchases	\$ 679,198	2	Payment term 90 days	Note 1	Note 1	\$ (585,256)	(2)	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	118,202	15	Payment term 60 days	Note 1	Note 1	14,319	3	
Futaijing Precision Electronics (Beijing) Co., Ltd.	Nextpert Inc.	Subsidiary	Sales	626,034	78	Net 161 days	Note 1	Note 1	506,919	92	
FIH Precision Electronics (Langfang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	107,400	7	Payment term 30 days	Note 1	Note 1	80,943	4	
FIH Precision Electronics (Langfang) Co., Ltd.	Fushan Technology (Vietnam) Limited Liability Company	Subsidiary	Sales	143,175	9	Net 60 days	Note 1	Note 1	150,715	8	
FIH (Hong Kong) Limited	FIH Mexico Industry S.A. de C.V.	Subsidiary	Sales	391,991	1	Payment term 60 days	Note 1	Note 1	256,579	1	
FIH (Hong Kong) Limited	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Sales	179,938	-	Net 120 days	Note 1	Note 1	489,159	2	
FIH (Hong Kong) Limited	Pan-International Industrial Corp.	Affiliate	Purchases	149,003	-	Payment term 90 days	Note 1	Note 1	(76,650)	-	
FIH (Hong Kong) Limited	Garuda International Limited	Affiliate	Purchases	162,917	-	Payment term 90 days	Note 1	Note 1	(132,256)	-	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Sales	226,051	1	Net 25 days	Note 1	Note 1	45,866	-	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Purchases	823,988	2	Net 30 days	Note 1	Note 1	(175,180)	-	
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	Sales	3,025,286	7	Payment term 60 days	Note 1	Note 1	1,399,839	6	
Futaijing Precision Electronics (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	1,745,011	91	Payment term 30 days	Note 1	Note 1	1,347,120	90	
Futaijing Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	109,752	6	Payment term 60 days	Note 1	Note 1	(8,436)	(1)	
Futaijing Precision Electronics (Yantai) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	239,730	13	Net 60 days	Note 1	Note 1	(109,324)	(10)	
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	8,056,967	98	Payment term 120 days	Note 1	Note 1	6,199,670	99	
Rising Stars Hi Tech Private Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	252,327	9	Payment term 60 days	Note 1	Note 1	31,513	1	
Precision Technology Investments Pte. Ltd.	Best Ever Industries Limited	Subsidiary	Sales	100,065	47	Payment term 90 days	Note 1	Note 1	33,060	15	

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							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Precision Technology Investments Pte. Ltd.	Simply Smart Limited	Subsidiary	Sales	\$ 104,332	49	Payment term 90 days	Note 1	Note 1	\$ 184,705	85	
Foxconn Technology Group Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	125,086	4	Net 90 days	Note 1	Note 1	62,702	3	
Foxconn Technology Group Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	170,584	5	Net 90 days	Note 1	Note 1	123,688	6	
Foxconn Technology Group Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	528,387	17	Net 30 days	Note 1	Note 1	358,165	18	
Foxconn Technology Group Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	113,001	4	Net 90 days	Note 1	Note 1	75,443	4	
Foxconn Technology Group Co., Ltd.	Ur Materials Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	139,231	4	Net 90 days	Note 1	Note 1	158,027	8	
Fuding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	5,124,639	83	Payment term 90 days	Note 1	Note 1	6,522,155	100	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	2,384,721	18	Payment term 90 days	Note 1	Note 1	2,668,848	28	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	Sales	104,773	1	Payment term 90 days	Note 1	Note 1	68,128	1	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	1,331,623	10	Payment term 30 days	Note 1	Note 1	978,641	10	
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	56,532,046	99	Payment term 45 days	Note 1	Note 1	15,912,240	97	
Triple Win Technology (Shenzhen) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	119,639	-	Payment term 90 days	Note 1	Note 1	(88,776)	(1)	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	2,731,152	27	Payment term 90 days	Note 1	Note 1	1,950,417	27	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	285,855	3	Net 90 days	Note 1	Note 1	147,126	2	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	1,497,390	15	Net 90 days	Note 1	Note 1	966,890	14	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	13,931,944	97	Payment term 90 days	Note 1	Note 1	3,755,150	100	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Garuda International Limited	Affiliate	Purchases	125,918	1	Payment term 90 days	Note 1	Note 1	(63,403)	-	
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	2,410,615	100	Payment term 90 days	Note 1	Note 1	3,701,716	100	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	\$ 8,817,749	83	Net 90 days	Note 1	Note 1	\$ 5,495,762	79	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	120,481	1	Net 60 days	Note 1	Note 1	(112,203)	(1)	
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,475,583	100	Payment term 90 days	Note 1	Note 1	798,318	100	
Foxteq Services India Private Limited	Enormous Technology Inc.	Subsidiary	Sales	460,314	20	Payment term 45 days	Note 1	Note 1	685,948	46	
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	888,835	79	Payment term 45 days	Note 1	Note 1	259,344	1	
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	139,560	12	Payment term 45 days	Note 1	Note 1	317,528	1	
Foxconn European Manufacturing Services S.R.O.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	125,494	-	Payment term 45 days	Note 1	Note 1	79,757	-	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	692,660	75	Net 30 days	Note 1	Note 1	441,007	74	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	974,017	42	Payment term 30 days	Note 1	Note 1	874,430	42	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	1,054,018	45	Net 90 days	Note 1	Note 1	924,281	45	
PCE Technology Inc.	Simply Smart Limited	Subsidiary	Sales	118,188	25	Payment term 30 days	Note 1	Note 1	42,869	23	
Foxconn Assembly LLC	Ingrasys Technology USA Inc.	Subsidiary	Sales	429,301	23	Payment term 45 days	Note 1	Note 1	127,087	22	
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	1,469,437	77	Payment term 45 days	Note 1	Note 1	440,607	78	
PCE Paragon Solutions (Mexico) S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	1,434,455	42	Payment term 30 days	Note 1	Note 1	169,193	35	
PCE Paragon Solutions (Mexico) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,940,864	58	Payment term 30 days	Note 1	Note 1	315,301	65	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	151,494	4	Payment term 30 days	Note 1	Note 1	186,800	5	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	429,596	10	Payment term 30 days	Note 1	Note 1	122,275	3	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	\$ 102,951	2	Payment term 30 days	Note 1	Note 1	\$ 118,237	3	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	Sales	614,818	14	Payment term 30 days	Note 1	Note 1	1,510,264	42	
Fuyu Electronical Technology (Huaian) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	7,267,766	98	Payment term 90 days	Note 1	Note 1	4,503,646	100	
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	Sales	636,332	99	Payment term 30 days	Note 1	Note 1	352,032	89	
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	14,012,633	100	Payment term 90 days	Note 1	Note 1	9,610,037	100	
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	1,775,078	100	Payment term 60 days	Note 1	Note 1	834,610	100	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	Sales	137,137	-	Payment term 90 days	Note 1	Note 1	18,686	-	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	257,306	1	Payment term 90 days	Note 1	Note 1	(53,066)	-	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	382,127	1	90 days after validation	Note 1	Note 1	(278,444)	(2)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	957,568	3	Net 90 days	Note 1	Note 1	878,634	3	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	148,348	-	Net 60 days	Note 1	Note 1	(61,403)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Innolux Corporation	Other related party	Purchases	532,907	2	Net 90 days	Note 1	Note 1	(445,700)	(2)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	PKM Corporation	Affiliate	Purchases	587,427	2	Payment term 30 days	Note 1	Note 1	(330,914)	(2)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	13,695,767	37	Payment term 30 days	Note 1	Note 1	7,938,302	30	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	161,590	-	90 days after validation	Note 1	Note 1	(141,124)	(1)	
Foxconn Technology CZ S.R.O.	Cloud Network Technology Kft.	Subsidiary	Sales	65,074	1	Payment term 45 days	Note 1	Note 1	10	-	
Global Services Solutions S.R.O.	Jusda Europe S.R.O.	Subsidiary	Sales	122,409	43	Payment term 45 days	Note 1	Note 1	2,321	4	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	\$ 748,559	5	Net 90 days	Note 1	Note 1	\$ 40,330	10	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	262,715	2	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Subsidiary	Sales	216,264	1	Net 90 days	Note 1	Note 1	-	-	
Foxconn Image & Printing Product Pte. Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	255,974	1	Payment term 60 days	Note 1	Note 1	199,558	-	
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	1,085,885	2	Payment term 60 days	Note 1	Note 1	300,049	1	
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	1,917,677	38	Payment term 60 days	Note 1	Note 1	551,068	32	
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,314,134	45	Payment term 60 days	Note 1	Note 1	720,207	42	
PCE Technology de Juarez S.A. de C.V.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	848,182	17	Payment term 60 days	Note 1	Note 1	385,682	22	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	Sales	287,869	-	Net 90 days	Note 1	Note 1	224,330	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	34,549,777	16	Net 30 days	Note 1	Note 1	30,008,220	33	
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	12,003,681	6	Net 60 days	Note 1	Note 1	490,785	1	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	321,764	-	Net 60 days	Note 1	Note 1	314,249	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Sales	165,273,542	76	Net 60 days	Note 1	Note 1	45,909,259	51	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	1,692,349	1	Payment term 90 days	Note 1	Note 1	949,000	1	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	871,013	11	Payment term 90 days	Note 1	Note 1	609,765	11	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	6,795,549	84	Net 60 days	Note 1	Note 1	4,910,864	86	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innolux Corporation	Other related party	Purchases	138,777	2	Net 90 days	Note 1	Note 1	(94,897)	(3)	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Futaijing Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	224,045	14	Payment term 90 days	Note 1	Note 1	195,707	15	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	\$ 694,848	44	Net 90 days	Note 1	Note 1	\$ 697,679	52	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	318,235	25	Net 30 days	Note 1	Note 1	(186,852)	(29)	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	109,919	7	Payment term 90 days	Note 1	Note 1	71,132	5	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	2,914,233	8	Net 90 days	Note 1	Note 1	1,694,347	8	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	407,828	1	Payment term 30 days	Note 1	Note 1	179,707	1	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Subsidiary	Sales	7,607	-	Payment term 90 days	Note 1	Note 1	2,630	-	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	23,196,203	63	Payment term 60 days	Note 1	Note 1	10,093,089	47	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	4,681,353	13	Payment term 90 days	Note 1	Note 1	4,752,902	22	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	Sales	152	-	Net 30 days	Note 1	Note 1	164	-	
Fulian Precision Electronics (Tianjin) Co., Ltd.	BaiChang Technology Service (Tianjin) Co., Ltd.	Subsidiary	Sales	144,645	-	Payment term 90 days	Note 1	Note 1	117,960	1	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	13,087	-	Net 30 days	Note 1	Note 1	-	-	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,180,634	6	Net 75 days	Note 1	Note 1	1,780,688	8	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	2,978,381	8	Payment term 60 days	Note 1	Note 1	2,934,263	14	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	51,514	-	Net 60 days	Note 1	Note 1	52,059	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	239,529,330	71	Net 60 days	Note 1	Note 1	192,393,032	83	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	87,812,888	26	Net 30 days	Note 1	Note 1	31,977,824	14	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	234,443	-	Net 60 days	Note 1	Note 1	227,624	-	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Percentage of total notes/ accounts receivable (payable)	Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance		
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	\$ 475,171	-	Payment term 90 days	Note 1	Note 1	\$ (328,557)	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	305,872	-	Net 90 days	Note 1	Note 1	(273,882)	-	
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	228,525	71	Payment term 90 days	Note 1	Note 1	181,308	71	
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,191,933	85	Payment term 90 days	Note 1	Note 1	1,062,861	100	
AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Ur Materials Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	182,227	35	Net 90 days	Note 1	Note 1	161,139	34	
Jusda Supply Chain Management International Co., Ltd.	Sharp Office Equipments (Changshu) Co., Ltd.	Affiliate	Sales	123,119	9	Net 30 days	Note 1	Note 1	52,523	5	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	18,505,802	97	Net 90 days	Note 1	Note 1	18,351,583	90	
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	16,142,620	100	Net 90 days	Note 1	Note 1	16,322,933	100	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	14,625,727	3	Payment term 90 days	Note 1	Note 1	29,511	-	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	227,322	-	Payment term 90 days	Note 1	Note 1	30,560	-	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	531,474,178	94	Payment term 90 days	Note 1	Note 1	202,364,172	87	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	2,692,374	-	Payment term 90 days	Note 1	Note 1	2,200,309	1	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	14,701,072	3	Payment term 90 days	Note 1	Note 1	18,207,323	8	
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	8,010,529	20	Net 30 days	Note 1	Note 1	8,065,426	26	
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	27,809,606	70	Net 30 days	Note 1	Note 1	21,883,377	69	
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	54,536,968	100	Payment term 90 days	Note 1	Note 1	34,312,058	100	
Competition Team Ireland Limited	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	133,810	2	Net 45 days	Note 1	Note 1	27,349	1	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	\$ 883,893	11	Net 10 days	Note 1	Note 1	\$ 538,162	17	
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	Sales	1,932,012	23	Net 60 days	Note 1	Note 1	944,197	29	
Competition Team Ireland Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	103,333	1	Payment term 30 days	Note 1	Note 1	18,080	1	
Mexus Solutions Inc.	Simply Smart Limited	Subsidiary	Sales	109,152	52	Payment term 30 days	Note 1	Note 1	31,470	66	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	146,241,194	95	Net 90 days	Note 1	Note 1	60,924,382	93	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	5,294,540	3	Net 90 days	Note 1	Note 1	4,283,309	7	
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	Sales	324,882	2	Payment term 30 days	Note 1	Note 1	-	-	
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	12,473,309	62	Payment term 60 days	Note 1	Note 1	501,445	10	
Simply Smart Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	109,234	1	Payment term 60 days	Note 1	Note 1	60,564	1	
Simply Smart Limited	Mega Well Limited	Subsidiary	Sales	185,785	1	Payment term 60 days	Note 1	Note 1	188,988	4	
Simply Smart Limited	Fusing International Inc.	Subsidiary	Sales	1,817,623	9	Payment term 60 days	Note 1	Note 1	1,551,010	30	
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	Sales	4,891,380	24	Payment term 60 days	Note 1	Note 1	2,629,256	51	
Simply Smart Limited	Foxconn Japan Co., Limited	Subsidiary	Sales	297,213	1	Payment term 90 days	Note 1	Note 1	150,426	3	
Scientific-Atlanta de Mexico S. de R. L. de C. V.	Competition Team Ireland Limited	Subsidiary	Sales	5,258	-	Payment term 30 days	Note 1	Note 1	803	-	
Scientific-Atlanta de Mexico S. de R. L. de C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,296,127	99	Payment term 30 days	Note 1	Note 1	771,551	100	
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	16,607,372	97	Net 90 days	Note 1	Note 1	16,793,797	98	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	175,980	1	60 days after validation	Note 1	Note 1	81,078	-	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	241,573	1	Net 30 days	Note 1	Note 1	200,280	1	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
HongFuJin Precision Electrons (HengYang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	\$ 101,595	46	Net 30 days	Note 1	Note 1	\$ 89,081	44	
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiary	Sales	344,492	1	Payment term 90 days	Note 1	Note 1	173,388	-	
Foxconn Interconnect Technology Limited	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	909,666	2	Payment term 90 days	Note 1	Note 1	430,647	-	
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	1,758,864	3	Payment term 90 days	Note 1	Note 1	872,872	-	
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	389,101	1	Payment term 90 days	Note 1	Note 1	148,251	-	
Foxconn Interconnect Technology Limited	Huaian Fultong Trading Co., Ltd.	Subsidiary	Sales	712,417	1	Payment term 90 days	Note 1	Note 1	362,737	-	
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	534,361	1	Payment term 90 days	Note 1	Note 1	225,019	-	
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,236,734	2	Payment term 90 days	Note 1	Note 1	797,987	-	
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	Sales	4,833,750	9	Payment term 90 days	Note 1	Note 1	3,215,690	-	
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	Sales	5,334,027	10	Payment term 90 days	Note 1	Note 1	1,721,551	-	
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	391,302	1	Payment term 90 days	Note 1	Note 1	144,257	-	
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	Sales	2,319,473	4	Payment term 90 days	Note 1	Note 1	2,316,418	-	
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	678,330	1	Payment term 90 days	Note 1	Note 1	236,527	-	
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	Sales	769,935	1	Payment term 90 days	Note 1	Note 1	533,238	-	
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	Sales	211,412	-	Payment term 90 days	Note 1	Note 1	134,264	-	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Purchases	631,442	1	Payment term 90 days	Note 1	Note 1	(447,838)	-	
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	Sales	699,527	1	Payment term 90 days	Note 1	Note 1	347,905	-	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	Sales	\$ 190,844	-	Payment term 90 days	Note 1	Note 1	\$ 152,875	-	
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	269,239	1	Payment term 90 days	Note 1	Note 1	155,398	-	
ScienBiziP Consulting Inc.	FG Innovation Company Limited	Subsidiary	Sales	121,387	45	Net 60 days	Note 1	Note 1	79,651	39	
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	5,489,395	100	Payment term 90 days	Note 1	Note 1	6,472,256	100	
FIT Electronics, Inc.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	536,740	10	Payment term 90 days	Note 1	Note 1	73,719	-	
Jusda International Limited	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	138,739	3	Net 180 days	Note 1	Note 1	57,958	2	
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	Sales	634,525	13	Net 180 days	Note 1	Note 1	581,353	19	
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	642,921	13	Net 60 days	Note 1	Note 1	446,018	14	
Jusda International Limited	IPL International Limited	Subsidiary	Sales	145,301	3	Net 60 days	Note 1	Note 1	37,081	1	
Jusda International Limited	Joyspeed Global Cargo China Limited	Subsidiary	Sales	138,479	3	Net 180 days	Note 1	Note 1	698,692	22	
Jusda International Limited	Innolux USA Inc.	Other related party	Sales	112,373	2	Net 30 days	Note 1	Note 1	25,180	1	
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	681,796	100	Payment term 90 days	Note 1	Note 1	275,335	100	
Chongqing Jingmei Precision Electronics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	2,559,515	96	Net 100 days	Note 1	Note 1	1,181,807	97	
Big Innovation Company Ltd.	Fortunebay Technology Pte. Ltd.	Subsidiary	Sales	173,038	84	Net 30 days	Note 1	Note 1	9,902	88	
Kunshan Fuchengke Precision Electronical Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	230,061	6	90 days after validation	Note 1	Note 1	(172,462)	(8)	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	Sales	10,663,365	22	Payment term 75 days	Note 1	Note 1	4,423,828	17	
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	7,914,716	16	Net 120 days	Note 1	Note 1	5,235,068	20	
eCMMS Precision Singapore Pte. Ltd.	Eson Precision Industry (Singapore) Pte. Ltd.	Affiliate	Purchases	318,126	1	Payment term 30 days	Note 1	Note 1	(127,930)	(1)	
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	Sales	564,165	1	Net 75 days	Note 1	Note 1	386,707	1	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	\$ 18,715,460	98	Payment term 90 days	Note 1	Note 1	\$ 8,940,732	100	
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	359,023	2	Payment term 90 days	Note 1	Note 1	166,713	-	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	25,814,963	27	Payment term 90 days	Note 1	Note 1	12,157,399	30	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	72,974	-	Net 45 days	Note 1	Note 1	6,694	-	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	6,535,858	7	Net 60 days	Note 1	Note 1	4,842,229	12	
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	3,487,923	4	Net 60 days	Note 1	Note 1	1,453,119	4	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	6,549,546	7	Net 45 days	Note 1	Note 1	5,324,974	13	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	472,913	1	Payment term 60 days	Note 1	Note 1	209,199	1	
Foxconn Industrial Internet Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	134,166	31	Net 90 days	Note 1	Note 1	61,387	30	
Foxconn Industrial Internet Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	107,908	25	Net 90 days	Note 1	Note 1	55,955	27	
Fulian Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,322,357	100	Net 60 days	Note 1	Note 1	1,087,348	100	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	103,545	-	Payment term 90 days	Note 1	Note 1	96,762	-	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	139,996	-	Net 90 days	Note 1	Note 1	151,751	1	
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	28,260,072	98	Net 90 days	Note 1	Note 1	28,585,552	98	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	109,532	-	Net 30 days	Note 1	Note 1	40,800	-	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	Sales	87,263	-	Payment term 30 days	Note 1	Note 1	70,401	-	
Ur Materials Industry (Shenzhen) Co., Ltd.	AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Subsidiary	Sales	134,250	9	Payment term 90 days	Note 1	Note 1	152,159	14	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	561,442	6	Payment term 90 days	Note 1	Note 1	760,815	9	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	\$ 243,860	3	Payment term 90 days	Note 1	Note 1	\$ 225,745	3	
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	Sales	8,374,697	88	Payment term 90 days	Note 1	Note 1	6,071,086	69	
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	138,302	31	Net 60 days	Note 1	Note 1	115,410	19	
Foxconn Precision International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	231,099	-	Net 30 days	Note 1	Note 1	71,747	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Subsidiary	Sales	1,013,490	1	Net 90 days	Note 1	Note 1	911,408	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	583,048	1	Payment term 90 days	Note 1	Note 1	420,874	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	469,132	-	30 days after validation	Note 1	Note 1	300,267	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	751,497	1	Payment term 90 days	Note 1	Note 1	828,966	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	683,485	1	Net 30 days	Note 1	Note 1	608,573	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	573,324	1	Net 30 days	Note 1	Note 1	264,404	-	
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	99,912,229	92	Payment term 30 days	Note 1	Note 1	121,396,657	94	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	276,173	-	Payment term 90 days	Note 1	Note 1	280,711	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	888,888	1	Net 90 days	Note 1	Note 1	721,693	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	1,110,707	1	Net 90 days	Note 1	Note 1	1,298,084	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Subsidiary	Sales	103,343	-	Net 30 days	Note 1	Note 1	117,923	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	Sales	122,852	-	Net 90 days	Note 1	Note 1	130,425	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Technology Ganzhou Co., Ltd.	Subsidiary	Sales	896,437	1	Net 30 days	Note 1	Note 1	882,578	1	

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							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	\$ 445,634	74	Payment term 90 days	Note 1	Note 1	\$ 277,533	69	
Jusda Europe S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	102,694	15	Payment term 45 days	Note 1	Note 1	34,725	15	
Jusda Europe S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	236,233	35	Payment term 45 days	Note 1	Note 1	74,271	32	
BaiChang Technology Service (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	336,801	98	Net 90 days	Note 1	Note 1	176,815	96	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Sales	1,945,859	26	Payment term 30 days	Note 1	Note 1	377,484	24	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Purchases	3,618,170	50	Payment term 30 days	Note 1	Note 1	(324,308)	(19)	
Sharp Jusda Logistics Corporation	Sharp Energy Solutions Corporation	Affiliate	Sales	104,334	1	Payment term 30 days	Note 1	Note 1	19,624	1	
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	Sales	656,257	9	Payment term 30 days	Note 1	Note 1	133,612	8	
Sharp Jusda Logistics Corporation	Sakai Display Products Corporation	Affiliate	Purchases	685,893	9	Payment term 90 days	Note 1	Note 1	-	-	
Henan Fuchi Technology Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,200,412	1	Payment term 90 days	Note 1	Note 1	471	-	
Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	185,092,510	98	Payment term 90 days	Note 1	Note 1	-	-	
Henan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	976,279	1	Payment term 90 days	Note 1	Note 1	29	-	
Henan Fuchi Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	854,576	-	Payment term 90 days	Note 1	Note 1	866,329	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	202,742	-	Payment term 90 days	Note 1	Note 1	106,704	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	103,129	-	Payment term 90 days	Note 1	Note 1	36,078	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	711,636	1	Payment term 90 days	Note 1	Note 1	463,377	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	Sales	29,544,493	45	Payment term 90 days	Note 1	Note 1	26,767,070	68	

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							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	Sales	\$ 33,736,755	51	Payment term 90 days	Note 1	Note 1	\$ 10,247,664	26	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	837,088	1	Payment term 90 days	Note 1	Note 1	449,692	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	146,991	-	Payment term 90 days	Note 1	Note 1	137,090	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Subsidiary	Sales	105,934	-	Payment term 90 days	Note 1	Note 1	524,749	1	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	36,849,893	4	Payment term 90 days	Note 1	Note 1	22,939,976	5	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	21,052,560	2	Net 60 days	Note 1	Note 1	17,204,562	3	
Cloud Network Technology Singapore Pte. Ltd.	Foxtron Vehicle Technologies Co., Ltd.	Subsidiary	Sales	116,168	-	Payment term 60 days	Note 1	Note 1	48,210	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	Sales	6,861,263	1	Net 180 days	Note 1	Note 1	14,941,669	3	
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	10,025,863	1	Net 90 days	Note 1	Note 1	4,016,063	1	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	181,440	-	Net 60 days	Note 1	Note 1	130,522	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	4,453,176	-	Net 60 days	Note 1	Note 1	7,020,765	1	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	2,183,775	-	Payment term 90 days	Note 1	Note 1	717,468	-	
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	3,187,222	-	Net 90 days	Note 1	Note 1	684,779	-	
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	Sales	1,247,319	-	Payment term 30 days	Note 1	Note 1	668,022	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	5,965,558	1	Net 90 days	Note 1	Note 1	2,728,067	1	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	Sales	778,135	-	Net 60 days	Note 1	Note 1	254,921	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	243,124,586	26	Payment term 30 days	Note 1	Note 1	93,728,124	19	

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							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	\$ 2,269,009	-	Net 60 days	Note 1	Note 1	\$ 1,013,453	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	1,109,403	-	Net 45 days	Note 1	Note 1	1,007,786	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	72,125,093	8	Net 180 days	Note 1	Note 1	49,860,607	10	
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	Sales	291,274	-	Payment term 30 days	Note 1	Note 1	60,110	-	
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	Sales	511,165	-	Payment term 60 days	Note 1	Note 1	943,043	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	49,325,256	5	Payment term 90 days	Note 1	Note 1	16,961,777	3	
Cloud Network Technology Singapore Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	161,971	-	Payment term 30 days	Note 1	Note 1	60,055	-	
Cloud Network Technology Singapore Pte. Ltd.	NSG Technology Inc.	Subsidiary	Sales	101,881	-	Net 30 days	Note 1	Note 1	51,600	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	16,178,436	2	Net 60 days	Note 1	Note 1	9,326,993	2	
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	2,218,238	-	Payment term 60 days	Note 1	Note 1	570,549	-	
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	6,274,306	17	Payment term 60 days	Note 1	Note 1	4,714,354	25	
Cloud Network Technology Kft.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	141,984	-	Payment term 60 days	Note 1	Note 1	287,353	2	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	1,486,735	13	Net 90 days	Note 1	Note 1	820,855	10	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	157,843	1	Net 90 days	Note 1	Note 1	137,208	2	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	483,871	4	Net 60 days	Note 1	Note 1	416,708	5	
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	8,786,978	75	Net 45 days	Note 1	Note 1	6,167,488	74	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	438,048	4	Net 90 days	Note 1	Note 1	509,237	6	
Cloud Network Technology USA Inc.	Ingrasys Technology Inc.	Subsidiary	Sales	1,061	-	Net 45 days	Note 1	Note 1	852	-	
Cloud Network Technology USA Inc.	Foxconn CZ S.R.O.	Subsidiary	Sales	111,598	-	Payment term 90 days	Note 1	Note 1	49,221	-	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Cloud Network Technology USA Inc.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	\$ 220,297	-	Net 45 days	Note 1	Note 1	\$ 226,358	1	
Cloud Network Technology USA Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	120,237	-	Net 45 days	Note 1	Note 1	66,146	-	
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	5,807,250	4	Net 60 days	Note 1	Note 1	2,515,698	8	
IPL International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	382,889	-	Net 30 days	Note 1	Note 1	140,736	-	
IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	306,673	-	Net 30 days	Note 1	Note 1	12,559	-	
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	3,799,244	2	Net 30 days	Note 1	Note 1	3,120,998	2	
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	241,599,451	98	Net 30 days	Note 1	Note 1	197,902,680	98	
Jusda Supply Chain Management Corporation	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	186,279	12	Payment term 180 days	Note 1	Note 1	225,247	32	
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	169,542	33	Payment term 90 days	Note 1	Note 1	49,644	-	
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	87,508,950	60	Payment term 90 days	Note 1	Note 1	30,471,044	52	
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	58,006,395	40	Net 60 days	Note 1	Note 1	28,488,587	48	
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	909,613	5	Net 45 days	Note 1	Note 1	277,909	6	
Fortunebay Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	266,787	2	Payment term 60 days	Note 1	Note 1	62,271	1	
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	300,099	2	Payment term 90 days	Note 1	Note 1	103,326	2	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	759,920	4	Net 45 days	Note 1	Note 1	175,812	4	
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	697,319	4	Net 45 days	Note 1	Note 1	83,929	2	
Fortunebay Technology Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	289,778	2	Net 45 days	Note 1	Note 1	44,641	1	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	1,752,856	10	Net 45 days	Note 1	Note 1	482,421	10	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	\$ 1,325,599	8	Net 45 days	Note 1	Note 1	\$ 471,268	10	
Fortunebay Technology Pte. Ltd.	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	Sales	102,122	1	Net 45 days	Note 1	Note 1	29,762	1	
Fortunebay Technology Pte. Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	1,497,370	9	Net 45 days	Note 1	Note 1	94,246	2	
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	1,898,689	11	Net 45 days	Note 1	Note 1	623,858	13	
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,131,505	19	Net 45 days	Note 1	Note 1	1,357,509	27	
Fortunebay Technology Pte. Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	365,451	2	Net 45 days	Note 1	Note 1	86,767	2	
Fortunebay Technology Pte. Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Subsidiary	Sales	275,725	2	Net 45 days	Note 1	Note 1	37,606	1	
Fortunebay Technology Pte. Ltd.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	180,320	1	Net 45 days	Note 1	Note 1	62,890	1	
Fortunebay Technology Pte. Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	413,091	2	Net 45 days	Note 1	Note 1	142,575	3	
Fortunebay Technology Pte. Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	837,131	5	Net 45 days	Note 1	Note 1	226,402	5	
Fortunebay Technology Pte. Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	268,943	2	Net 45 days	Note 1	Note 1	136,971	3	
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	3,198,692	90	Payment term 45 days	Note 1	Note 1	1,461,034	94	
Fulian Technology (Wuhan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	323,135	9	Payment term 30 days	Note 1	Note 1	89,839	6	
Fulian Technology (Hebi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	769,519	14	Payment term 90 days	Note 1	Note 1	820,317	16	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	401,185	7	Payment term 90 days	Note 1	Note 1	121,820	2	
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	2,447,155	44	Payment term 90 days	Note 1	Note 1	2,530,058	49	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	219,149	4	Payment term 90 days	Note 1	Note 1	176,716	3	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	358,436	6	Payment term 90 days	Note 1	Note 1	114,246	2	

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							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	\$ 474,052	8	Payment term 90 days	Note 1	Note 1	\$ 405,164	8	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	674,517	12	Payment term 90 days	Note 1	Note 1	639,340	12	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	174,551	3	Payment term 90 days	Note 1	Note 1	196,719	4	
Triple Win Technology (JinCheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	691,267	61	Payment term 90 days	Note 1	Note 1	50,020	30	
Triple Win Technology (JinCheng) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	317,996	28	Payment term 90 days	Note 1	Note 1	43,006	25	
Likom de Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	578,526	100	Payment term 30 days	Note 1	Note 1	80,993	100	
Bang Tai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	190,508	23	Payment term 60 days	Note 1	Note 1	131,686	45	
Kunshan Tengyang Intelligent Technology Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	127,566	75	Payment term 90 days	Note 1	Note 1	65,118	100	
Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Sales	146,278	81	Net 60 days	Note 1	Note 1	106,547	78	
Fulian Technology (Lankao) Co., Ltd.	IPL International Limited	Subsidiary	Sales	6,253,367	100	Net 45 days	Note 1	Note 1	1,270,143	99	
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	52,377,446	99	Payment term 60 days	Note 1	Note 1	30,768,848	99	
Fuyu Precision Component Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	272,862	1	Payment term 60 days	Note 1	Note 1	154,263	1	
ShunYun Technology (Ha Noi, Vietnam) Limited	ShunYun Technology Holdings Limited	Subsidiary	Sales	307,545	100	Payment term 120 days	Note 1	Note 1	219,072	100	
Sharp Jusda Logistics Corporation (US)	Sharp Electronics Corporation	Affiliate	Sales	289,574	72	Payment term 180 days	Note 1	Note 1	129,685	32	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	113,453	7	Net 60 days	Note 1	Note 1	129,128	10	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	616,267	35	Net 60 days	Note 1	Note 1	519,847	39	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	IPL International Limited	Subsidiary	Sales	651,682	38	Net 45 days	Note 1	Note 1	319,377	24	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
ShunSin Technology (Bac Giang, Vietnam) Limited	ShunYun Technology (Ha Noi, Vietnam) Limited	Subsidiary	Sales	\$ 473,504	100	Payment term 180 days	Note 1	Note 1	\$ 297,075	100	
ShunYun Technology Holdings Limited	ShunSin Technology (Bac Giang, Vietnam) Limited	Subsidiary	Sales	259,574	21	Payment term 60 days	Note 1	Note 1	214,475	23	
Fulian Cloud Computing (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	9,584,021	24	Payment term 90 days	Note 1	Note 1	4,064,002	24	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	132,479	12	Payment term 30 days	Note 1	Note 1	68,104	10	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	147,105	13	Net 90 days	Note 1	Note 1	75,417	11	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	329,382	29	Net 30 days	Note 1	Note 1	262,667	38	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	136,708	12	Net 30 days	Note 1	Note 1	93,223	14	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	140,651	12	Net 30 days	Note 1	Note 1	78,420	11	
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	133,304	-	Payment term 30 days	Note 1	Note 1	19,587,777	100	
Taiyuan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	47,581,848	100	Payment term 30 days	Note 1	Note 1	1,342	-	
Polight Technology (Foshan) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	259,015	64	Payment term 90 days	Note 1	Note 1	58,951	49	
Ingrasys Technology Mexico S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	506,915	85	Payment term 30 days	Note 1	Note 1	-	-	
Ingrasys Technology Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	92,135	15	Payment term 30 days	Note 1	Note 1	-	-	
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	14,470,464	100	Net 30 days	Note 1	Note 1	6,800,109	100	
Sound Solutions (Zhenjiang) International Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	694,409	97	Payment term 90 days	Note 1	Note 1	-	-	
Foxconn Technology Service and Logistics Limited	Foxconn CZ S.R.O.	Subsidiary	Sales	10,769,857	97	Payment term 45 days	Note 1	Note 1	3,357,084	99	
Foxconn Technology Service and Logistics Limited	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	309,366	3	Payment term 45 days	Note 1	Note 1	31,888	1	
Joyspeed Global Cargo China Limited	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	112,241	3	Payment term 120 days	Note 1	Note 1	64,063	3	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	Sales	\$ 249,805	6	Payment term 120 days	Note 1	Note 1	\$ 191,732	8	
Sound Solutions Austria GmbH	Sound Solutions (Zhenjiang) International Co., Ltd.	Subsidiary	Sales	249,850	100	Payment term 90 days	Note 1	Note 1	403,411	100	
Fulian Precision Technology Ganzhou Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	205,455	-	Payment term 90 days	Note 1	Note 1	233,901	1	
Fulian Precision Technology Ganzhou Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	200,296	-	Payment term 90 days	Note 1	Note 1	202,336	1	
Fulian Precision Technology Ganzhou Co., Ltd.	IPL International Limited	Subsidiary	Sales	59,902,433	99	Payment term 30 days	Note 1	Note 1	29,792,977	99	
Foxconn EV Property Development LLC	Foxconn EV System LLC	Subsidiary	Sales	110,005	100	Payment term 30 days	Note 1	Note 1	-	-	
Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	193,986	20	Net 90 days	Note 1	Note 1	79,638	9	
Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	659,392	68	Net 60 days	Note 1	Note 1	666,662	77	
SJN Logi Solutions Corporation	Sharp Jusda Logistics Corporation	Subsidiary	Sales	156,638	100	Payment term 30 days	Note 1	Note 1	28,993	100	
NSG Technology Inc.	Mega Well Limited	Subsidiary	Sales	86,141	4	Payment term 30 days	Note 1	Note 1	44,960	4	
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	1,970,627	89	Payment term 30 days	Note 1	Note 1	1,140,022	93	
Premier Image Technology (China) Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	306,516	39	Net 90 days	Note 1	Note 1	174,667	32	
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	3,030,349	15	Payment term 60 days	Note 1	Note 1	2,007,315	12	
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	17,144,779	85	Payment term 60 days	Note 1	Note 1	14,755,952	88	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	312,897	34	Payment term 30 days	Note 1	Note 1	140,562	20	
Foxconn MOEBG Industria de Eletronicos Ltda.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	1,229,585	15	Payment term 30 days	Note 1	Note 1	138,662	4	
Competition Team Technology (India) Private Limited	Foxconn Technology (India) Private Limited	Subsidiary	Sales	266,926	5	Payment term 100 days	Note 1	Note 1	293,789	11	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	Subsidiary	Sales	\$ 14,183,606	9	Net 60 days	Note 1	Note 1	\$ 9,321,482	23	
Foxconn Hon Hai Technology India Mega Development Private Limited	Avary Technology (India) Private Limited	Affiliate	Purchases	458,590	-	Net 90 days	Note 1	Note 1	(212,165)	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Foxlink India Electric Private Limited	Other related party	Purchases	863,522	1	Net 90 days	Note 1	Note 1	(418,722)	(1)	
Competition Team Technology (Vietnam) Company Limited	Competition Team Technology (India) Private Limited	Subsidiary	Sales	579,853	22	Payment term 60 days	Note 1	Note 1	178,588	16	
Fukang Technology Company Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	3,536,752	8	Net 90 days	Note 1	Note 1	2,913,377	8	
Fukang Technology Company Limited	Enormous Technology Inc.	Subsidiary	Sales	3,997,023	9	Payment term 90 days	Note 1	Note 1	4,065,937	11	
Fukang Technology Company Limited	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	5,270,169	11	Net 90 days	Note 1	Note 1	5,361,034	15	

Note 1: The prices and terms to related parties were not significantly different from transactions with third parties, except for particular transactions with no similar transactions to compare with. For these transactions, the prices and terms were determined in accordance with mutual agreements.

Note 2: The Group sold materials to the above related parties for processing and repurchased the finished goods. The sales amount of materials and repurchase price of finished goods were offset against each other and shown at net amount in the financial statements.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Receivables from related parties reaching NT\$100 million or 20% of paid-in capital or more  
June 30, 2024

Table 7

Expressed in thousands of TWD  
(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	\$ 19,042,045	2	\$ 2,155,848	Subsequent Collection	\$ 3,618,936	\$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	67,483,914		9,970,029	Subsequent Collection	14,104,872	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	142,094,666		849	Subsequent Collection	54,155,663	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	48,101,807		168	Subsequent Collection	18,018,844	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	164,198,432		10,030,245	Subsequent Collection	29,962,384	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	45,220,977		-	-	13,287,209	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	43,571,335		-	-	16,224,038	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	30,907,148	7	-	-	11,779,451	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	7,077,334	4	448,149	Subsequent Collection	2,651,156	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	8,365,316	2	234,258	Subsequent Collection	1,526,475	-
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	3,380,880	3	3,380,880	Subsequent Collection	2,159	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	\$ 936,539	3	\$ 387,048	Subsequent Collection	\$ 280,513	\$ -
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	161,179	3	-	-	61,585	81
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	236,946	3	-	-	69,351	118
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	2,241,539	3	1,463,786	Subsequent Collection	862,168	-
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	556,714	3	-	-	156,534	278
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	118,807	5	-	-	113,212	59
Hon Hai Precision Industry Co., Ltd.	Competition Team Technology (Vietnam) Company Limited	Subsidiary	235,952	9	-	-	141,365	-
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	757,019	3	-	-	136,401	379
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	195,200	4	134,063	Subsequent Collection	74,119	98
Hon Hai Precision Industry Co., Ltd.	Sakai Display Products Corporation	Affiliate	858,859	-	858,859	Subsequent Collection	-	858,859
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	1,307,786	9	-	-	1,301,655	654
Shunsin Technology (Zhongshan) Limited	Shunsin Technology Holdings Limited	Subsidiary	298,299	1	-	-	180,826	-
Ambit Microsystem (Shanghai) Co., Ltd.	Mega Well Limited	Subsidiary	103,428	-	32,163	Subsequent Collection	32,163	-
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	80,852	4	56,345	Subsequent Collection	56,345	-
Ambit Microsystem (Shanghai) Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	121,457	-	115,398	Subsequent Collection	115,398	-
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	811,717	3	43	Subsequent Collection	-	-
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	20,572,946	3	1,869,123	Subsequent Collection	1,370,046	-
Ingrasys Technology Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	130,390	8	-	-	-	-
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	29,359,790	6	14,130,392	Subsequent Collection	7,143,362	-
Ingrasys Technology Inc.	Cloud Network Technology Kft.	Subsidiary	251,701	5	138,620	Subsequent Collection	16,283	-
Ingrasys Technology Inc.	FII USA Inc.	Subsidiary	213,669	-	212,281	Subsequent Collection	-	-

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Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	\$ 2,524,083	1	\$ 1,260,078	Subsequent Collection	\$ -	\$ -
Hon-Ling Technology Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	301,886	2	-	-	152,625	-
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	428,268	1	-	-	-	-
Shenzhen Futaihong Precision Industrial Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	993,691	4	-	-	241,308	-
Shenzhen Futaihong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	11,630,259	3	-	-	-	-
Shenzhen Futaihong Precision Industrial Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	130,773	2	-	-	-	-
Futaijing Precision Electronics (Beijing) Co., Ltd.	Nextpert Inc.	Subsidiary	506,919	5	-	-	49,781	-
FIH Precision Electronics (Langfang) Co., Ltd.	Fushan Technology (Vietnam) Limited Liability Company	Subsidiary	150,715	2	-	-	-	-
FIH (Hong Kong) Limited	FIH Mexico Industry S.A. de C.V.	Subsidiary	256,579	4	-	-	74,848	-
FIH (Hong Kong) Limited	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	489,159	-	-	-	489,159	-
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	1,399,839	5	-	-	195,934	525
Futaijing Precision Electronics (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	1,347,120	3	-	-	-	-
Futaijing Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	178,966	4	-	-	-	-
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	6,199,670	2	-	-	6,774	-
Hengyang Futaihong Precision Industry Co., Ltd.	Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Subsidiary	105,508	3	-	-	-	-
Precision Technology Investments Pte. Ltd.	Simply Smart Limited	Subsidiary	184,705	-	-	-	184,705	-
Foxconn Technology Group Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	123,688	1	29,468	Subsequent Collection	33,847	-
Foxconn Technology Group Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	358,165	1	-	-	-	-
Foxconn Technology Group Co., Ltd.	Ur Materials Industry (Shenzhen) Co., Ltd.	Subsidiary	158,027	-	21,442	Subsequent Collection	21,506	-
Foxconn Technology Group Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	122,108	-	12,472	Subsequent Collection	14,488	-
Fuding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	6,522,155	1	5,202,393	Subsequent Collection	-	-
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	2,668,848	1	-	-	1,600,604	-

Table 7 Page 3

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	\$ 978,641	1	\$ -	-	\$ 47,709	\$ -
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	15,912,240	2	-	-	2,678,644	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	1,950,417	1	-	-	726,647	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	147,126	1	-	-	99,729	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	966,890	1	-	-	-	-
Foxconn (Kunshan) Computer Connector Co., Ltd.	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Subsidiary	136,789	7	39,537	Subsequent Collection	-	-
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	3,755,150	6	151,999	Subsequent Collection	-	-
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	3,701,716	1	2,813,682	Subsequent Collection	-	-
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	5,495,762	1	-	-	2,712,737	-
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	798,318	1	262,127	Subsequent Collection	236,517	-
Foxteq Services India Private Limited	Enormous Technology Inc.	Subsidiary	685,948	-	-	-	-	-
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary	259,344	10	-	-	-	-
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	317,528	1	-	-	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	441,007	1	-	-	-	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	874,430	1	-	-	216,043	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	924,281	1	-	-	175,301	-
Foxconn Assembly LLC	Ingrasys Technology USA Inc.	Subsidiary	127,087	2	-	-	-	-
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	440,607	2	-	-	-	-
PCE Paragon Solutions (Mexico) S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	169,193	-	-	-	169,193	-
PCE Paragon Solutions (Mexico) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	315,301	3	-	-	315,301	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	186,800	-	-	-	31,083	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	122,275	2	-	-	76,210	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	118,237	-	-	-	31,730	-

Table 7 Page 4

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	\$ 1,510,264	-	\$ -	-	\$ 54,113	\$ -
Fuyu Electronical Technology (Huaian) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	4,503,646	3	1,930,301	Subsequent Collection	-	-
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	352,032	4	267,522	Subsequent Collection	-	-
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	9,610,037	3	3,436,562	Subsequent Collection	-	-
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	834,610	1	-	-	273,048	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	878,634	1	-	-	92,659	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	7,938,302	1	-	-	3,095,078	2,977
Huaian Fulitong Trading Co., Ltd.	Tekcon Huizhou Electronics Co., Ltd.	Affiliate	152,808	1	128,415	Subsequent Collection	-	57
Foxconn Image & Printing Product Pte. Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	199,558	1	-	-	21,093	-
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	300,049	2	1,126	Subsequent Collection	300,049	-
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	551,068	1	-	-	495,492	-
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	720,207	2	-	-	167,842	-
PCE Technology de Juarez S.A. de C.V.	Foxteq Singapore Pte. Ltd.	Subsidiary	385,682	2	-	-	23,149	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	224,330	1	14,867	Subsequent Collection	113,937	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	10,590,654	-	10,590,654	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	30,008,220	-	15,679,916	Subsequent Collection	11,640,305	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	490,785	-	34,411	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Ur Materials Industry (Shenzhen) Co., Ltd.	Subsidiary	100,687	1	903	Subsequent Collection	4,707	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	314,249	1	48,197	Subsequent Collection	70,677	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Subsidiary	145,416	-	142,065	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	45,909,259	1	3,418	Subsequent Collection	15,839,313	-

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Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Futaihua Industrial (Shenzhen) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	\$ 949,000	2	\$ 92,814	Subsequent Collection	\$ 177,466	\$ -
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	609,765	-	260,862	Subsequent Collection	-	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	4,910,864	1	1,509,232	Subsequent Collection	947,292	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Futaijing Precision Electronics (Yantai) Co., Ltd.	Subsidiary	195,707	1	-	-	85,884	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	697,679	1	-	-	103,229	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	1,694,347	4	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	179,707	5	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Subsidiary	2,630	4	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	164	1	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	10,093,089	6	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	4,752,902	1	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	164	3	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	BaiChang Technology Service (Tianjin) Co., Ltd.	Subsidiary	117,960	3	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,780,688	3	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	2,934,263	2	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	52,059	4	-	-	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fast Victor Limited	Subsidiary	168,540	-	24,982	Subsequent Collection	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	192,393,032	1	61,858,829	Subsequent Collection	36,466,949	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	31,977,824	2	1,548,515	Subsequent Collection	4,378	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	227,624	1	-	-	53,785	-
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	181,308	1	61,931	Subsequent Collection	27,709	-
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	1,062,861	2	621,886	Subsequent Collection	-	-

Table 7 Page 6

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Ur Materials Industry (Shenzhen) Co., Ltd.	Subsidiary	\$ 161,139	1	\$ -	-	\$ 16,410	\$ -
Jusda Supply Chain Management International Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	166,747	-	-	-	112,308	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	18,351,583	1	8,726,358	Subsequent Collection	-	-
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	16,322,933	2	8,260,113	Subsequent Collection	-	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fast Victor Limited	Subsidiary	8,470,185	-	4,703,139	Subsequent Collection	-	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	24,467	-	24,467	Subsequent Collection	7,716	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	202,364,172	1	46,048	Subsequent Collection	83,440,406	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	2,200,309	1	-	-	278,774	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	18,207,323	-	6,636,302	Subsequent Collection	1,137,614	-
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	8,065,426	1	1,476,819	Subsequent Collection	-	-
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	21,883,377	1	381,498	Subsequent Collection	-	-
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	34,312,058	2	-	-	-	-
Fast Victor Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	65,130,190	-	-	-	-	-
(Shown as other receivables) (Note)								
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	12,633,503	-	-	-	8,628,418	-
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	538,162	1	133,520	Subsequent Collection	101,752	-
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	944,197	1	283,163	Subsequent Collection	315,394	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	60,924,382	1	-	-	2,996,451	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	4,283,309	1	-	-	135,429	-
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	501,445	-	174	Subsequent Collection	17,222	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Simply Smart Limited	Mega Well Limited	Subsidiary	\$ 188,988	1	\$ 97,359	Subsequent Collection	\$ -	\$ -
Simply Smart Limited	Fusing International Inc.	Subsidiary	1,551,010	1	730,742	Subsequent Collection	324,500	-
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	2,629,256	1	1,188,890	Subsequent Collection	649,000	-
Simply Smart Limited	Foxconn Japan Co., Limited	Subsidiary	150,426	1	-	-	54,566	-
Scientific-Atlanta de Mexico S. de R. L. de C. V.	Competition Team Ireland Limited	Subsidiary	799	6	-	-	-	-
Scientific-Atlanta de Mexico S. de R. L. de C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	771,551	3	429,276	Subsequent Collection	-	-
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	16,793,797	1	5,950,374	Subsequent Collection	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	200,280	1	141,514	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiary	173,388	4	-	-	173,388	-
Foxconn Interconnect Technology Limited	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	430,647	4	131,253	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	872,872	4	1,920	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	148,251	4	2,420	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	419,451	5	-	-	419,451	-
Foxconn Interconnect Technology Limited	Huaian Fultong Trading Co., Ltd.	Subsidiary	362,737	4	307,618	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	225,019	5	-	-	225,019	-
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	797,987	4	471,205	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	3,215,690	4	2,056,368	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	1,721,551	8	45,844	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Henan Fuchi Technology Co., Ltd.	Subsidiary	117,703	3	-	-	117,703	-
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	144,257	7	12,092	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	2,316,418	2	1,395,097	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	236,527	6	4,666	Subsequent Collection	-	-

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Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	\$ 533,238	3	\$ -	-	\$ 533,238	\$ 200
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	134,264	2	42,931	Subsequent Collection	-	50
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	347,905	3	-	-	347,905	130
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	152,875	4	-	-	152,875	57
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	155,398	4	275	Subsequent Collection	-	58
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	6,472,256	3	4,579,351	Subsequent Collection	-	-
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	581,353	-	-	-	103,737	-
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	446,018	1	-	-	131,671	-
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiary	120,191	-	-	-	-	-
Jusda International Limited	Joyspeed Global Cargo China Limited	Subsidiary	698,692	-	-	-	33,382	-
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	275,335	7	44,257	Subsequent Collection	-	-
Chongqing Jingmei Precision Electronics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	1,181,807	1	-	-	273,887	-
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	4,423,828	1	-	-	1,962,031	-
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	5,235,068	1	-	-	1,383,492	-
eCMMS Precision Singapore Pte. Ltd.	Foxtex Singapore Pte. Ltd.	Subsidiary	127,158	-	127,158	Subsequent Collection	-	-
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	386,707	1	38,360	Subsequent Collection	163,785	145
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	8,940,732	4	13,700	Subsequent Collection	-	-
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	166,713	3	83,737	Subsequent Collection	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	12,157,399	2	11,655,710	Subsequent Collection	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	4,842,229	1	4,252,887	Subsequent Collection	-	-
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	1,453,119	2	538,441	Subsequent Collection	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	5,324,974	1	5,031,099	Subsequent Collection	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	209,199	2	-	-	-	-

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Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	\$ 1,087,348	1	\$ -	-	\$ -	\$ -
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	96,762	6	339	Subsequent Collection	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	151,751	10	36,454	Subsequent Collection	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	28,585,552	7	10,660,851	Subsequent Collection	-	-
Ur Materials Industry (Shenzhen) Co., Ltd.	AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Subsidiary	152,159	1	-	-	54,000	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	760,815	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	122,248	-	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	225,745	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	119,808	-	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	6,071,086	1	-	-	-	-
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	115,410	-	-	-	19,409	-
Lankao YuFu Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	29,732	-	-	-	19,992	-
Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Subsidiary	911,408	3	24,998	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	420,874	2	21,550	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	300,267	2	194,616	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	828,966	1	40,216	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	608,573	2	387,103	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	264,404	2	45,465	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	121,396,657	2	43,560,875	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	280,711	2	3,506	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	721,693	2	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	1,298,084	2	113,395	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Subsidiary	117,923	3	54,854	Subsequent Collection	-	-

Table 7 Page 10

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	\$ 130,425	1	\$ 2,537	Subsequent Collection	\$ -	\$ -
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Technology Ganzhou Co., Ltd.	Subsidiary	882,578	1	612,192	Subsequent Collection	-	-
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	277,533	1	-	-	110,691	-
BaiChang Technology Service (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	176,815	2	3,310	Subsequent Collection	-	-
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	377,484	2	-	-	376,633	142
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	133,612	2	-	-	133,612	50
Henan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	64,022,968	-	456,840	Subsequent Collection	28,293,263	-
Henan Fuchi Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	866,329	1	860,968	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	106,704	2	16,821	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	463,377	3	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	26,767,070	2	3,319,090	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	10,247,664	7	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	449,692	5	170,219	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	137,090	4	20,342	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Subsidiary	524,749	-	50,324	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	22,939,976	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	17,204,562	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	14,941,669	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	4,016,063	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	130,522	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	7,020,765	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	717,468	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	684,779	3	-	-	-	-

Table 7 Page 11

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	\$ 668,022	2	\$ -	-	\$ -	\$ -
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	2,728,067	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	254,921	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	93,728,124	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	1,013,453	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	1,007,786	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	49,860,607	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	943,043	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	16,961,777	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	9,326,993	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn MOEBG Industria de Eletronicos Ltda.	Subsidiary	127,346	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	570,549	4	-	-	-	214
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	4,714,354	1	2,028,422	Subsequent Collection	-	-
Cloud Network Technology Kft.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	287,353	1	277,112	Subsequent Collection	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	820,855	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	137,208	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	416,708	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	6,167,488	3	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	509,237	3	-	-	-	-
Cloud Network Technology USA Inc.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	226,358	1	5,540	Subsequent Collection	-	-
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	2,515,698	2	391,794	Subsequent Collection	-	-
IPL International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	140,736	3	4,561	Subsequent Collection	-	-
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	3,120,998	1	2,926,153	Subsequent Collection	-	-
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	197,902,680	1	25,285,819	Subsequent Collection	-	-
Jusda Supply Chain Management Corporation	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	225,247	-	-	-	48,168	-
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	151,978	-	-	-	14,300	-

Table 7 Page 12

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
AFE, Inc.	FII USA Inc.	Subsidiary	\$ 223,825	-	\$ 223,825	Subsequent Collection	\$ -	\$ -
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	30,471,044	2	2,326,191	Subsequent Collection	19,000,435	-
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	28,488,587	1	9,390,101	Subsequent Collection	3,167,863	-
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	277,909	2	-	-	230,514	-
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	103,326	-	-	-	89,765	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	175,812	2	-	-	83,166	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	482,421	2	-	-	340,314	-
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	471,268	2	-	-	269,043	-
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	623,858	1	-	-	353,532	-
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,357,509	2	-	-	622,619	-
Fortunebay Technology Pte. Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	142,575	2	-	-	130,134	-
Fortunebay Technology Pte. Ltd.	Fukang Technology Company Limited	Subsidiary	226,402	3	-	-	164,618	-
Fortunebay Technology Pte. Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	136,971	1	-	-	5,635	51
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	1,461,034	2	778,936	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	820,317	2	302,779	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	121,820	3	68,700	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	2,530,058	2	1,147,698	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	176,716	3	96,684	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	114,246	4	863	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	405,164	3	128,399	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	639,340	4	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	196,719	2	126,390	Subsequent Collection	-	-

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Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Likom de Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	\$ 80,993	7	\$ -	-	\$ -	\$ -
Bang Tai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	131,686	-	-	-	-	-
Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	106,547	1	-	-	38,872	-
Fulian Technology (Lankao) Co., Ltd.	IPL International Limited	Subsidiary	1,270,143	10	-	-	-	-
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	30,768,848	4	35,139	Subsequent Collection	-	-
Fuyu Precision Component Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	154,263	2	-	-	-	-
ShunYun Technology (Ha Noi, Vietnam) Limited	ShunYun Technology Holdings Limited	Subsidiary	219,072	1	-	-	-	-
Sharp Jusda Logistics Corporation (US)	Sharp Electronics Corporation	Affiliate	129,685	1	-	-	45,296	49
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	129,128	10	59,938	Subsequent Collection	-	-
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	519,847	10	106,758	Subsequent Collection	-	-
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	IPL International Limited	Subsidiary	319,377	3	301,818	Subsequent Collection	-	-
ShunSin Technology (Bac Giang, Vietnam) Limited	ShunYun Technology (Ha Noi, Vietnam) Limited	Subsidiary	297,075	1	-	-	-	-
ShunYun Technology Holdings Limited	ShunSin Technology (Bac Giang, Vietnam) Limited	Subsidiary	214,475	-	-	-	-	-
Fulian Cloud Computing (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	4,064,002	2	-	-	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	262,667	2	54,064	Subsequent Collection	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	122,633	1	9,367	Subsequent Collection	-	-
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	19,587,777	-	-	-	1,088,182	-
Ingrasys Technology Mexico S.A. de C.V.	PCE Paragon Solutions (Mexico) S.A. de C.V.	Subsidiary	7,702	4	-	-	-	-
Ingrasys Technology Mexico S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	73,961	2	-	-	-	-
Ingrasys Technology Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	23,722	3	-	-	-	-
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	6,800,109	1	-	-	2,374,546	-
Foxconn Technology Service and Logistics Limited	Foxconn CZ S.R.O.	Subsidiary	3,357,084	3	2,050,112	Subsequent Collection	-	-
Foxconn Technology Service and Logistics Limited	Foxconn Technology CZ S.R.O.	Subsidiary	31,888	10	-	-	-	-
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	191,732	1	-	-	26,514	-

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Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Sound Solutions Austria GmbH	Sound Solutions (Zhenjiang) International Co., Ltd.	Subsidiary	\$ 403,411	1	\$ -	-	\$ -	\$ -
Fulian Precision Technology Ganzhou Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	233,901	3	-	-	-	-
Fulian Precision Technology Ganzhou Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	202,336	3	-	-	-	-
Fulian Precision Technology Ganzhou Co., Ltd.	IPL International Limited	Subsidiary	29,792,977	3	10,389,965	Subsequent Collection	-	-
Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	666,662	1	-	-	-	-
NSG Technology Inc.	Mega Well Limited	Subsidiary	44,960	3	44,665	Subsequent Collection	-	-
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	1,140,022	2	764,741	Subsequent Collection	-	-
Premier Image Technology (China) Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	174,667	1	-	-	70,692	-
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	2,007,315	-	1,011,851	Subsequent Collection	-	-
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	14,755,952	-	6,303,902	Subsequent Collection	-	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	140,562	1	-	-	-	-
Foxconn MOEBG Industria de Eletronicos Ltda.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	138,662	8	-	-	138,662	-
Competition Team Technology (India) Private Limited	Foxconn Technology (India) Private Limited	Subsidiary	293,789	1	-	-	-	-
Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	Subsidiary	9,321,482	1	-	-	1,729,792	-
Competition Team Technology (Vietnam) Company Limited	Competition Team Technology (India) Private Limited	Subsidiary	178,588	2	-	-	142,244	-
Fukang Technology Company Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	2,913,377	1	-	-	1,273,955	-
Fukang Technology Company Limited	Enormous Technology Inc.	Subsidiary	4,065,937	1	-	-	-	-
Fukang Technology Company Limited	Foxconn Singapore Pte. Ltd.	Subsidiary	5,361,034	1	-	-	-	-

Note : Receivables from purchases of materials on behalf of the counterparty.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Significant inter-company transactions during the reporting period  
For the six months ended June 30, 2024

Table 8

Expressed in thousands of TWD  
(Except as otherwise indicated)

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction		Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 4)
				General ledger account	Amount		
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	\$ 113,161,005	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Accounts payable	94,252,151	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Other receivables	67,483,914	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Other receivables	48,101,807	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Other receivables	164,198,432	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Other receivables	142,094,666	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	133,518,741	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts payable	80,233,839	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Other receivables	45,220,977	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	290,880,314	Note 3	10
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts payable	248,827,049	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Other receivables	43,571,335	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Purchases	165,712,998	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Accounts payable	49,063,449	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Purchases	420,745,305	Note 3	15
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Accounts payable	212,148,264	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Purchases	33,001,710	Note 3	1
1	Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	35,398,977	Note 3	1
1	Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	49,049,327	Note 3	2
2	Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	56,532,046	Note 3	2
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	34,549,777	Note 3	1
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Sales	165,273,542	Note 3	6
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Accounts receivable	45,909,259	Note 3	1
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	239,529,330	Note 3	8
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts receivable	192,393,032	Note 3	5
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	87,812,888	Note 3	3
5	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	531,474,178	Note 3	18
5	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Accounts receivable	202,364,172	Note 3	5
6	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	54,536,968	Note 3	2
7	Fast Victor Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Other receivables	65,130,190	Note 3	2

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			
				General ledger account	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 4)
8	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	\$ 146,241,194	Note 3	5
8	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts receivable	60,924,382	Note 3	2
9	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	99,912,229	Note 3	3
9	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Accounts receivable	121,396,657	Note 3	3
10	Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	185,092,510	Note 3	6
10	Henan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts receivable	64,022,968	Note 3	2
11	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	Sales	29,544,493	Note 3	1
11	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	Sales	33,736,755	Note 3	1
12	Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	36,849,893	Note 3	1
12	Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	243,124,586	Note 3	8
12	Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Accounts receivable	93,728,124	Note 3	2
12	Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	72,125,093	Note 3	3
12	Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Accounts receivable	49,860,607	Note 3	1
12	Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	49,325,256	Note 3	2
13	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	241,599,451	Note 3	8
13	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	197,902,680	Note 3	5
14	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	87,508,950	Note 3	3
14	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	58,006,395	Note 3	2
15	Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	52,377,446	Note 3	2
16	Taiyuan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	47,581,848	Note 3	2
17	Fulian Precision Technology Ganzhou Co., Ltd.	IPL International Limited	Subsidiary	Sales	59,902,433	Note 3	2

Note 1: The information of transactions between the Company and the consolidated subsidiaries should be noted in “Number” column.

(1) Number 0 represents the Company.

(2) The consolidated subsidiaries are numbered in order from number 1.

Note 2: The transaction relationships with the counterparties are as follows:

(1) The Company to the consolidated subsidiary.

(2) The consolidated subsidiary to the Company.

(3) The consolidated subsidiary to another consolidated subsidiary.

Note 3: The prices and terms to related parties were not significantly different from transactions with third parties, except for particular transactions with no similar transactions to compare with. For these transactions, the prices and terms were determined in accordance with mutual agreements.

Note 4: In calculating the ratio, the transaction amount is divided by consolidated total assets for balance sheet accounts and is divided by consolidated total revenues for income statement accounts.

Note 5: For balance sheet accounts, transactions exceeding 1% of the consolidated total assets should be disclosed; for income statement accounts, transactions exceeding 1% of the consolidated total revenue should be disclosed. All the transactions had been eliminated when preparing consolidated financial statements.

Note 6: Part of the above transactions with related parties were based on the financial statements of the company for the same period which was not reviewed by independent accountants.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Information on investees  
June 30, 2024

Table 9

Expressed in thousands of TWD  
(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2024			Net profit (loss) of the investee for the six months ended June 30, 2024	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Footnote
				Balance as at June 30, 2024	Balance as at December 31, 2023	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Cayman Islands	Investment holding	\$ 202,550,710	\$ 202,550,710	7,114,682,240	100	\$1,605,930,521	\$ 56,295,481	\$ 56,142,309	Note 1
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Japan	Manufacture and sale of digital intelligence appliances, communication systems, electronic equipment and display equipment and related parts	39,865,078	39,865,078	144,900,000	22	29,985,027	(32,136,848)	(6,550,848)	Note 1, 6
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Singapore	Manufacture and sale of computer and data processing equipment	21,489,444	21,489,444	615,761,088	100	28,618,242	364,745	371,453	Note 1
Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd.	Taiwan	Investment holding	7,399,903	7,399,903	1,361,073,366	98	30,590,025	685,070	671,055	Note 1
Hon Hai Precision Industry Co., Ltd.	Bon Shin International Investment Co., Ltd.	Taiwan	Investment holding	6,497,500	5,497,500	1,633,630,000	100	28,506,827	797,062	797,062	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin Islands	Investment holding	2,814,895	2,814,895	75,980,200	100	12,548,974	81,399	81,399	
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd.	British Virgin Islands	Investment holding	2,393,965	2,393,965	74,572,281	100	69,538,208	4,024,873	4,024,873	
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V. -Netherland	Netherlands	Investment holding	6,486,934	6,486,934	108,355,209	100	13,263,846	735,561	735,561	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2024			Net profit (loss) of the investee for the six months ended June 30, 2024	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Footnote
				Balance as at June 30, 2024	Balance as at December 31, 2023	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Eletronicos Ltda.	Brazil	Manufacture of computer Wifi card and Wifi module	\$ 539,450	\$ 539,450	53,333,780	99	\$ 1,187,626	\$ 37,614	\$ 37,414	
Hon Hai Precision Industry Co., Ltd.	Foxconn MOEBG Industria De Eletronicos Ltda-Brazil	Brazil	Products including FTV/ DVR/Bluetooth module/ set-top box and optical network terminals	348,977	348,977	24,315,201	100	1,306,741	52,964	52,958	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Taiwan	Sales and manufacturing of Mag/AI casing and mechanic parts	481,782	481,782	139,725,803	10	10,695,270	1,668,490	157,017	Note 1, 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Singapore	Investment holding	48,664,097	48,664,097	1,590,702,109	100	71,996,349	1,678,632	2,159,043	
Hon Hai Precision Industry Co., Ltd.	Hon Yuan International Investment Co., Ltd.	Taiwan	Investment holding	2,249,500	2,249,500	539,251,192	100	6,032,415	(330,710)	(330,710)	
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd.	Taiwan	Investment holding	1,500,500	1,500,500	377,150,727	100	6,099,846	65,542	65,542	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Singapore	Investment holding	64,536,977	52,733,481	2,939,384,174	100	74,495,650	4,894,531	4,562,166	Note 1
Hon Hai Precision Industry Co., Ltd.	Foxconn Sa B.V.	Netherlands	Investment holding	2,105,016	2,105,016	69,792,817	100	298,538	617	617	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corporation	Taiwan	Manufacture and marketing of cables	2,042,398	2,042,398	107,776,254	21	3,001,035	527,881	93,640	Note 1, 3
Hon Hai Precision Industry Co., Ltd.	Lin Yih International Investment Co., Ltd.	Taiwan	Investment holding	9,772,411	9,772,411	983,700,000	100	9,313,870	38,571	38,571	
Hon Hai Precision Industry Co., Ltd.	Syntrend Creative Park Co., Ltd.	Taiwan	Retail of office machinery and equipment and electronic appliances, and information software services	1,836,463	1,836,463	183,646,250	75	1,020,051	39,248	29,358	

Table 9 Page 2

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2024			Net profit (loss) of the investee for the six months ended June 30, 2024	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Footnote
				Balance as at June 30, 2024	Balance as at December 31, 2023	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology (H.K) Ltd.	Hong Kong	Purchase and sale of cameras and related parts	\$ 22,311	\$ 22,311	1,409,100	2	\$ 153,234	\$ 170,732	\$ (6,187)	Note 1、 4
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Taiwan	Rental and leasing	6,704,555	5,244,555	591,810,751	89	5,491,589	(27,166)	(23,695)	Note 5
Hon Hai Precision Industry Co., Ltd.	Ennoconn Corporation	Taiwan	Design, manufacture and sale of computer system, embedded board, industrial PC motherboard	168,599	168,599	503,768	-	216,110	2,567,039	4,106	
Hon Hai Precision Industry Co., Ltd.	Foxtron Vehicle Technologies Co., Ltd.	Taiwan	Complete electric vehicles design and development, including technical authorisation and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems	7,944,000	7,944,000	794,400,000	46	8,416,396	(729,039)	(301,464)	Note 7
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Taiwan	Research, development, design, manufacture and sale the following products: 1.Manufacture and OEM of Si products 2.SiC power components 3.MEMS (Microelectromechanical Systems) products and manufacturing of SENSOR products and their corresponding ASIC analogue circuit	5,935,000	5,158,000	593,500,000	100	3,359,707	(595,553)	(595,553)	
Hon Hai Precision Industry Co., Ltd.	Foxconn Ev Singapore Holdings Pte. Ltd.	Singapore	Investment holding	11,756,735	-	361,183,629	100	11,674,709	(29,912)	(29,912)	
Hon Hai Precision Industry Co., Ltd.	Others	Others		420,422	420,422	-	-	347,172	134,305	47,913	Note 1、 9

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2024			Net profit (loss) of the investee for the six months ended June 30, 2024	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Footnote
				Balance as at June 30, 2024	Balance as at December 31, 2023	Number of shares	Ownership (%)	Book value			
Foxconn (Far East) Limited	Sharp Corporation	Japan	Manufacture and sale of digital intelligence appliances, communication systems, electronic equipment and display equipment and related parts	\$ 20,164,627	\$ 20,164,627	76,655,069	12	\$ 15,822,585	\$ (32,136,848)	\$ (3,503,487)	Note 6
Hyield, Hon Yuan, Bon Shin and Hon Chi	Foxconn Technology Co., Ltd.	Taiwan	Production, processing and sales of network terminals, computer monitors, computer peripheral devices, power supplies and components	1,992,567	1,992,567	277,194,573	20	21,441,261	1,668,490	314,892	Note 2、 10
Hon Yuan, Bon Shin, Hon Chi and Hon Yiing	Pan-International Industrial Corp.	Taiwan	Manufacture and marketing of cables	560,639	560,639	29,620,041	6	856,196	527,881	25,735	Note 3、 10
Hyield, Hon Yuan, Bon Shin and Hon Chi	Foxsemicon Integrated Technology Inc.	Taiwan	Manufacture of semiconductor machinery and sales of computer components	915,164	915,164	14,557,088	14	2,033,670	1,241,779	178,790	Note 10
Hyield, Hon Yuan, Bon Shin and Hon Chi	Ennoconn Corporation	Taiwan	Design, manufacture and sale of computer system, embedded board, industrial PC motherboard	1,282,650	1,282,650	36,249,744	26	6,378,530	2,567,039	292,098	Note 8、 10
Hon Chi, Hon Yuan, Bon Shin, and Hyield	Foxnum Technology Co., Ltd.	Taiwan	Production, processing and sales of network terminals, computer monitors, computer peripheral devices, power supplies and components	925,762	925,762	51,128,316	100	27,246	(258)	(258)	Note 10
Hyield	Antec Electronic System Co., Ltd.	Taiwan	Manufacture of cable, electronic equipment and electron component of motor vehicles	972,500	970,000	60,260,000	100	94,946	(467)	(467)	Note 10
Hyield	Burrage Capital Healthcare Offshore Fund II, Ltd.	Cayman Islands	Investment holding	441,300	441,300	15,000,000	100	920,961	65,796	65,796	Note 10



Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2024			Net profit (loss) of the investee for the six months ended June 30, 2024	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Footnote
				Balance as at June 30, 2024	Balance as at December 31, 2023	Number of shares	Ownership (%)	Book value			
Hyield and Lin Yih	Taiwan Intelligent Fiber Optic Network Co., Ltd.	Taiwan	Leasing of FTTH wideband loop, FTTH wideband internet service, and ethernet leased circuit	\$ 713,935	\$ 808,158	37,689,085	21	\$ 478,153	\$ 53,541	\$ 13,958	Note 10
Bon Shin, Hyield, and Lin Yih	Healthconn Corp.	Taiwan	Consultancy of health checkup software, machine, and health care	276,170	276,170	24,637,025	54	546,372	213	363	Note 10
Bon Shin	Aurora Telecom Corporation	Taiwan	Sales of mobile phones and its accessories and activate mobile number	273,444	273,444	12,777,765	30	191,448	(21,233)	(6,266)	Note 10
Bon Shin, Hyield, Hon Yuan and Hon Chi	Zhong Yang Technology Co., Ltd.	Taiwan	Research and development, manufacturing and sales of mold, digital lens assembly and lens coating	863,923	1,019,788	19,010,714	20	388,144	(114,869)	(22,108)	Note 10
Bon Shin	XSemi Corporation	Taiwan	Design, test and sales of various types of IC application	1,530,000	1,530,000	1,530,000,000	45	1,691,736	66,134	29,760	Note 10
Bon Shin	Dynamic Computing Technology Co., Ltd.	Taiwan	Operation of Internet Data Center, system integration services, cloud service and information business	1,020,000	1,020,000	102,000,000	100	1,146,966	33,050	33,050	Note 10
Hyield, Bon Shin and Lin Yih	Foxtron Vehicle Technologies Co., Ltd.	Taiwan	Complete electric vehicles design and development, including technical authorisation and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoT systems	551,290	551,290	11,029,000	1	116,848	(729,039)	(4,185)	Note 7、10
Lin Yih	Horizon Plus Company Limited	Thailand	Producing, manufacturing, after-sale service and sales of electric vehicles	3,699,340	3,699,340	555,939,440	40	3,634,262	(27,447)	(12,159)	Note 10

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2024			Net profit (loss) of the investee for the six months ended June 30, 2024	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Footnote
				Balance as at June 30, 2024	Balance as at December 31, 2023	Number of shares	Ownership (%)	Book value			
Hyield, Hon Yuan, Bon Shin, Lin Yih and Hon Chi	Others	Others		\$ 5,472,932	\$ 4,722,849	-	-	\$ 5,253,022	\$ (795,953)	\$ (184,704)	Note 9

Note 1: The investment income recognised for this period had eliminated unrealised gain or loss on the transactions between the Company and its investees.

Note 2: The Company and the direct and indirect investee companies own 29.48% of Foxconn Technology Co., Ltd.'s outstanding shares.

Note 3: The Company and the direct and indirect investee companies own 26.51% of Pan International Industrial Corp.'s outstanding shares.

Note 4: The Company and the direct and indirect investee companies own 99.96% of Premier Image Technology (H.K) Ltd.'s outstanding shares.

Note 5: The Company and the direct and indirect investee companies own 100% of Altus Technology Inc.'s outstanding shares.

Note 6: The Company and the direct and indirect investee companies own 34.12% of Sharp Corporation's outstanding shares.

Note 7: The Company and the direct and indirect investee companies own 46.25% of Foxtron Vehicle Technologies Co., Ltd.'s outstanding shares.

Note 8: The Company and the direct and indirect investee companies own 26.81% of Ennoconn Corporation's outstanding shares.

Note 9: Due to the amount is insignificant, combined disclosure is adopted.

Note 10: Hyield Venture Capital Co., Ltd. is referred to as Hyield, Hon Chi International Investment Co., Ltd. is referred to as Hon Chi, Hon Yuan International Investment Co., Ltd. is referred to as Hon Yuan, Bon Shin International Investment Co., Ltd. is referred to as Bon Shin, Lin Yih International Investment Co., Ltd. is referred to as Lin Yih and Hon Yih International Investment Co., Ltd. is referred to as Hon Yih.

Note 11: Because the foreign holding investee companies prepare consolidated financial statements only, the disclosure of the company's investments over which the Company has significant influence or control, directly or indirectly, is only disclosed to the level of the holding company.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Information on investments in Mainland China  
For the six months ended June 30, 2024

Table 10

Expressed in thousands of TWD  
(Except as otherwise indicated)

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
FIH Precision Component (Beijing) Co., Ltd.	Manufacturing of telecommunication cases	\$ 2,232,560	(2)	\$ -	\$ -	\$ -	\$ -	\$ (35,107)	64.44	\$ (22,605)	\$ 7,858,928	\$ -	Note 2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of computer cases, computer peripherals, etc.	2,779,056	(2)	162,250	-	-	162,250	65,698	100	65,698	691,602	141,482	Note 2
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	5,792,974	(2)	-	-	-	-	(929,725)	64.44	(598,634)	12,321,320	-	Note 2
Foxconn Precision Component (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,974,258	(2)	97,350	-	-	97,350	42,419	100	42,419	1,729,362	-	Note 2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	4,114,660	(2)	-	-	-	-	263,256	64.44	169,506	7,581,471	-	Note 2
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	552,434	(2)	-	-	-	-	9,227	100	9,227	818,085	-	Note 2
Foxconn Computer Connectors (Kunshan) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,447,270	(2)	162,250	-	-	162,250	787,229	71.05	559,326	6,827,769	231,693	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Fu Ding Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	\$ 1,557,600	(2)	\$ -	\$ -	\$ -	\$ -	\$ 197,979	71.05	\$ 140,664	\$ 11,889,442	\$ -	Note 2
Foxconn Technology Group Co., Ltd.	Manufacturing and marketing of computer case and computer peripherals, etc.	5,484,050	(2)	-	-	-	-	4,009,152	100	4,009,152	142,723,834	1,136,399	Note 2
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	4,023,800	(2)	1,817,200	-	-	1,817,200	119,488	71.05	84,896	3,884,049	-	Note 2
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computer components keyboards, etc.	389,400	(2)	-	-	-	-	12,248	100	12,248	835,597	-	Note 2
Fuhong Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	373,175	(2)	-	-	-	-	21,923	100	21,923	1,235,196	70,417	Note 2
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	3,143,825	(2)	-	-	-	-	484,530	100	484,530	11,994,507	88,264	Note 2
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components, computer peripherals, etc.	4,737,700	(2)	941,050	-	-	941,050	32,084	100	32,084	7,328,576	-	Note 2
Futaikang Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	186,588	(2)	-	-	-	-	67,548	100	67,548	508,122	-	Note 2
Fujin Precision Industrial (Jincheng) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	21,644,150	(2)	11,389,950	-	-	11,389,950	(470,155)	100	(470,155)	33,114,431	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Triple Win Technology (Shenzhen) Co., Ltd.	Production and sale of optoelectronic devices, sensitive components, semiconductors, optoelectronic materials, new-type display devices, and spare parts of the above products	\$ 1,395,350	(2)	\$ 1,395,350	\$ -	\$ -	\$ 1,395,350	\$ 1,627,871	100	\$ 1,627,871	\$ 15,700,152	\$ -	Note 2
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of auto digital signal process device and components, management of sales and marketing for robots, electronic whiteboards, game consoles, game controllers, CD players, projectors and joysticks	11,313,393	(2)	-	-	-	-	191,007	100	191,007	18,209,075	-	Note 2
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	11,844,250	(2)	811,250	-	-	811,250	1,237,636	100	1,237,636	23,284,964	-	Note 2
Dong Guan Hong Song Precision Component Co., Ltd.	Manufacturing and marketing of keypad and computer components	-	(2)	-	-	-	-	(1,961)	100	(1,961)	—	-	Note 2
FIH (Tian Jin) Precision Industry Co., Ltd.	Manufacturing and marketing of wireless phone and components	1,713,360	(2)	-	-	-	-	(5,793)	64.44	(3,730)	110,729	-	Note 2
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	386,716	(2)	-	-	-	-	35,982	70	25,187	402,484	-	Note 2
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing and marketing of automobiles	-	(2)	162250	-	-	162250	5	100	5	-	-	Note 2
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of telecommunication peripherals	7,475,064	(2)	1,063,964	-	-	1,063,964	278,518	100	278,518	6,050,338	-	Note 2
Premier Image Technology (China) Co., Ltd.	Manufacturing and sale of cameras	5,056,166	(2)	21,093	-	-	21,093	168,118	100	168,118	7,169,647	-	Note 2
Fu Zhun Precision Tooling (Huaian) Co., Ltd.	Designing, manufacturing and marketing of computer components	3,219,040	(2)	-	-	-	-	43,653	100	43,653	5,431,154	-	Note 2

Table 10 Page 3

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Fu Yu Electronical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables	\$ 8,638,190	(2)	\$ 5,516,500	\$ -	\$ -	\$ 5,516,500	\$ 670,806	71.05	\$ 476,608	\$ 10,012,649	\$ -	Note 2
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	15,365,075	(2)	2,332,979	-	-	2,332,979	4,434,824	100	4,434,824	58,487,724	-	Note 2
Avary Holding (Shenzhen) Co., Limited	Manufacturing and marketing of rigid single (double) sided PCB, rigid multilayer PCB, flexible multilayer PCB and other PCB	10,071,421	(2)	-	-	-	-	3,490,744	27.33	954,062	26,284,225	-	Note 2
Futaijing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	2,433,750	(2)	-	-	-	-	(82,469)	64.44	(53,100)	1,673,094	-	Note 2
FIH Precision Electronics (Lang Fang) Co., Ltd.	Manufacturing and marketing of cell phone and components	15,429,975	(2)	-	-	-	-	(723,753)	64.44	(466,012)	6,959,540	-	Note 2
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals	649,000	(2)	-	-	-	-	9,674	100	9,674	728,643	-	Note 2
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Manufacturing and marketing of computer and digital camera components	9,501,360	(2)	6,259,605	-	-	6,259,605	1,268,790	100	1,268,790	29,000,973	-	Note 2
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of computer components	5,275,386	(2)	-	-	-	-	1,587,946	100	1,587,946	54,950,250	-	Note 2
FIH (Nanjing) Communications Co., Ltd.	Manufacturing and marketing of handset and components	567,875	(2)	-	-	-	-	51,954	64.44	33,452	339,860	-	Note 2
Foxconn (Nanjing) Software Co., Ltd.	Computer software, hardware and other digital product	1,038,400	(2)	-	-	-	-	(25,081)	100	(25,081)	1,019,352	-	Note 2
Fu Tai Kang Electronics Development (Yantai) Ltd.	Industrial design business	1,947,000	(2)	1,947,000	-	-	1,947,000	(42,424)	100	(42,424)	877,917	-	Note 2

Table 10 Page 4

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Foxconn (Shenyang) Precision Industry Co., Ltd.	Manufacturing and sales of Computer Numeric Controlled (CNC) machinery and permanent magnet servomotors	\$ 1,666,136	(2)	\$ -	\$ -	\$ -	\$ -	\$ 2,689	69.23	\$ 1,862	\$ 1,183,176	\$ -	Note 2
Fu Ding Electronic Technology (Jiashan) Co., Ltd.	Manufacturing and marketing of computer components and molds	15,106,060	(2)	8,599,250	-	-	8,599,250	2,717,927	100	2,717,927	42,440,641	-	Note 2
Fuhuajie Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer and liquid crystal display	3,731,750	(2)	3,731,750	-	-	3,731,750	31,870	100	31,870	2,932,332	-	Note 2
GDS Software (Shenzhen) Co., Ltd.	OEM and sales of computer software not including IC design	373,175	(2)	324,500	-	-	324,500	2,668	100	2,668	401,491	-	Note 2
Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer, cell phone and components	12,006,500	(2)	12,006,500	-	-	12,006,500	14,051,632	100	14,051,632	354,784,846	-	Note 2
Yantai Eson Precision Electronics Co., Ltd.	Manufacturing and management of other color video surveillance devices, black and white or monochromatic video surveillance devices	27,943	(2)	-	-	-	-	6,215	26.47	1,645	40,034	-	Note 2
Guangzhou OED Technologies Co., Ltd.	Manufacturing and marketing of flexible display and molding	380,047	(2)	64900	-	-	64900	(97,519)	5.76	-	64,900	-	Note 2
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of computer chassis and metal stamping parts	6,186,593	(2)	6,186,593	-	-	6,186,593	171,931	100	171,931	11,562,280	-	Note 2
Innovation (Beijing) Software Development Co., Ltd.	Design and development of computer software	443,139	(2)	84,370	-	-	84,370	(9)	8.88	-	84,370	-	Note 2
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	64,900,000	(2)	55,165,000	-	-	55,165,000	9,670,234	100	9,670,234	171,551,888	-	Note 2
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	30,827,500	(2)	16,225,000	-	-	16,225,000	4,699,366	100	4,699,366	93,772,897	-	Note 2

Table 10 Page 5

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Fuding Precision Industry (Zhengzhou) Co., Ltd.	Manufacturing and marketing of new electronic components	\$ 1,298,000	(2)	\$ 324,500	\$ -	\$ -	\$ 324,500	\$ 205,985	71.05	\$ 146,352	\$ 2,020,371	\$ -	Note 2
Yantai Fuhuada Precision Electronics Co., Ltd.	Manufacturing and marketing of new electronic components	5,905,900	(2)	551,650	-	-	551,650	58,854	100	58,854	2,194,071	-	Note 2
Fujun Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	486,750	(2)	486,750	-	-	486,750	32,851	100	32,851	380,381	-	Note 2
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of compression molding plastic injection mold and metal	1,687,400	(2)	1,687,400	-	-	1,687,400	27,322	100	27,322	2,895,489	-	Note 2
Anpinda Precision Industry (Huizhou) Co., Ltd.	Manufacturing and marketing of computer components and microcomputers	1,622,500	(2)	1,298,000	-	-	1,298,000	(85,385)	100	(85,385)	1,040,597	-	Note 2
Nanning Futaihong Precision industry Co., Ltd.	Manufacturing and marketing of cell phone	1,622,500	(2)	-	-	-	-	18,997	64.44	12,232	954,033	-	Note 2
WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	3,874,447	(2)	994,237	-	-	994,237	(104,710)	100	(104,710)	376,046	-	Note 2
Fuyu Energy Technology (Funing) Co., Ltd.	Engaged in the production and marketing of operating solar energy battery business	1,784,750	(2)	1,784,750	-	-	1,784,750	(33,258)	100	(33,258)	916,158	-	Note 2
Futaijing Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of handset component product	649,000	(2)	-	-	-	-	6,585	64.44	4,240	1,398,141	-	Note 2
Hongfujin Precision Industry (Hengyang) Co., Ltd.	Manufacturing and marketing of holder, metal and plastic honing machines, hot melt machine, marking machine, laminating machine, laser or other light beams (assembly equipment), bolt machine and inspection devices	1,233,100	(2)	1,233,100	-	-	1,233,100	44,081	100	44,081	4,199,240	-	Note 2

Table 10 Page 6



Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Innocom Technology (Chongqing) Co., Ltd.	Manufacturing of LCD related products, modules, components and systems	\$ -	(2)	\$ 128,955	\$ -	\$ -	\$ 128,955	\$ -	-	\$ -	\$ -	\$ -	Note 2
Funeng New Energy Technology Service (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installation	194,700	(2)	-	-	-	-	1,292	100	1,292	236,368	-	Note 2
Interface Technology (Chengdu) Co., Ltd.	Manufacturing and marketing of TFT-LCD modules and related materials	11,640,766	(2)	827,475	-	-	827,475	(499,414)	22.54	(112,568)	7,411,985	-	Note 2
Changchun Leiguan Environmental Plastic Products Co., Ltd.	Manufacturing and marketing of articles for the conveyance or packing of goods, of plastics	268,912	(2)	179,124	-	-	179,124	(1,011)	100	(1,011)	183,958	-	Note 2
Changchun Chentai Technology Co., Ltd.	Manufacturer of degradable plastic resin	519,849	(2)	441,872	-	-	441,872	(3,520)	85	(2,992)	325,666	-	Note 2
Changchun Yongtai Technology Co., Ltd.	Manufacturer of degradable plastic resin	51,920	(2)	51,920	-	-	51,920	(624)	85	(530)	47,491	-	Note 2
Fu Hon Yuan (Shenzhen) Environmental Technology Ltd.	Environmental technology development and wholesale of pollution controlling equipment	6,490	(2)	-	-	-	-	362	100	362	240,058	-	Note 2
Scienbizip Consulting (Shenzhen) Co., Ltd.	Management and consulting services	142,780	(2)	-	-	-	-	2,377	51	1,212	498,804	-	Note 2
Guizhou Funayuan Chuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	1,330,450	(2)	1330450	-	-	1,330,450	4,568	99.53	4,547	722,319	-	Note 2
Chongqing Hongteng Technology Co., Ltd.	Manufacturing and marketing of connectors for optical fibres, optical fibre bundles or cables	97,350	(2)	-	-	-	-	159,739	71.05	113,495	469,203	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Footnote
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Fuguikang Precision Electronics (Guizhou) Co., Ltd.	Manufacturing and marketing of cellular or other wireless Internet phones (mobile phones), portable automatic data processors (tablets), other automatic data processors (desktops) and other input or output units (game console joysticks)	\$ 1,849,095	(2)	\$ 649,000	\$ -	\$ -	\$ 649,000	\$ 3,178	100	\$ 3,178	\$ 494,142	\$ -	Note 2
Ur Materials Industry (Shenzhen) Co., Ltd.	Manufacturing and marketing of acrylonitrile butadiene-styrene (ABS) copolymers in primary forms, waste, parings and scrap of polymers of styrene, other polystyrene in primary forms	389,400	(2)	389,400	-	-	389,400	121,546	100	121,546	1,636,836	-	Note 2
Foxconn Industrial Internet Co., Ltd.	Manufacture and sale of multifunctional industrial robot	88,311,231	(2)	27,920,944	-	-	27,920,944	38,410,329	84.07	32,930,603	520,628,347	42,884,937	Note 2
Shenzhen Hongzhi Yunchuang Technology Co., Ltd.	Manufacture and sale of injection or compression moulds for metal or metal carbides	-	(2)	486,750	-	-	486,750	-	-	-	-	-	Note 2
Fu Jin Ji Network Technology (Henan) Co., Ltd.	Wholesale, software design, machine leasing and maintenance services	444,500	(2)	89,125	-	-	89,125	(7,647)	100	(7,647)	709,115	-	Note 2
Jusda Supply Chain Management International Co., Ltd.	Truck freight transportation, cargo transportation, ocean freight transportation forwarding services, civil aviation transportation; warehousing and storage, computer and appliance and telecommunication facilities repair and maintenance	10,055,081	(2)	1,657,221	-	-	1,657,221	1,238,560	63.95	792,064	17,261,410	-	Note 2
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Design, development, and manufacturing of automotive molds, fixtures, and gauges	461,391	(2)	-	-	-	-	(3,484)	29.63	3,629	221,052	-	Note 2

Table 10 Page 8

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Footnote
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Charming International Leasing Co., Ltd.	Financial leasing	\$ 1,101,088	(2)	\$ 243,375	\$ -	\$ -	\$ 243,375	\$ 22,085	100	\$ 22,085	\$ 1,743,872	\$ -	Note 2
Kunshan Nanoplus Green Energy Environmental Protection Technology Co., Ltd. (Formerly: Kunshan Nano New Material Technology Co., Ltd.)	Engaged in the design of assembly, and production of materials and technologies related to polishing, grinding, heat dissipation, and cutting, as well as environmentally friendly electronic equipment and water treatment devices.	668,177	(2)	64,900	-	-	64,900	-	9.45	-	64,900	-	Note 2
Shenzhen Jing Huang Technology Co., Ltd.	Communication products technology development, import and export and wholesale of electronic equipment and components	11,577	(2)	21,251	-	-	21,251	(175)	40	(70)	-	-	Note 2, 3
Kunshan Fuchengke Precision Electronic Co., Ltd.	Design and manufacture of Surface Mount Technology	811,250	(2)	811,250	-	-	811,250	260,167	100	260,167	1,961,130	-	Note 2
Fuhua Precision Industry (Shenzhen) Co., Ltd.	Manufacture of audiovisual electric products, lighting equipment, wired communication equipment, electronic parts and components, computers and computing peripheral equipment, cars, optical instruments, bare printed circuit boards of recorded media	366,115	(2)	292,050	-	-	292,050	-	53.97	-	-	-	Note 2
Fushirui Chengdu Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	-	(2)	227,150	-	-	227,150	-	-	-	-	-	Note 2
Hongfuzhun Precision Shenzhen Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	389,400	(2)	389,400	-	-	389,400	1,017	100	1,017	607,631	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Footnote
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Hongqing Precision Machine Co., Ltd.	Manufacture and sales of comprehensive processors (automation equipment)	\$ -	(2)	\$ 448,941	\$ -	\$ -	\$ 448,941	\$ -	-	\$ -	\$ -	\$ -	Note 2
Fushirui Precision Industry (Zhengzhou) Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	217,528	(2)	259,600	-	-	259,600	2,741	100	2,741	322,842	-	Note 2
Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd.	Design of computer, computer peripherals and molds	-	(2)	4,541	-	-	4,541	(6,867)	5	-	-	-	Note 2
First Special Material (Shenzhen) Limited	General merchandise wholesale, wholesale chemical materials and products, technology development and sales of computer software, machinery and equipment rental and repair business	973,500	(2)	142,780	-	-	142,780	(12,190)	96.23	(11,731)	150,944	-	Note 2
Beijing Jide Network Technology Limited	Electronic shopping and mail order, computer software design, computer system integration services and other information providers services	573,137	(2)	97,350	-	-	97,350	-	6.38	-	97,350	-	Note 2
Shenzhen Nafuhai Optoelectronics Co., Ltd. (Formerly: Shenzhen Nano Photoelectric Co., Ltd.)	Research and development of optoelectronic products, technical services	8,890	(2)	9,850	-	-	9,850	-	9.45	-	9,850	-	Note 2
First Special Material (Henan) Limited	Chemical products, optical film, protection and development film, tape, glue, adhesives, inks, coatings, grinding fluid, cutting oil, plastic products, sandpaper, grinding wheel, design, manufacture, sale, leasing, warranty, service and abrasive of materials and its spare parts	340,725	(2)	340,725	-	-	340,725	22,384	96.23	21,541	372,453	-	Note 2

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Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Footnote
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Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Metal cutting tools, industrial automatic control system device, CNC machine tools, automatic test equipment and vertical multi-joint robot, automated overhead dimensional storage equipment, portable microcomputers, digital player, and production and marketing business of mold standard parts	\$ 2,124,488	(2)	\$ 1,135,750	\$ -	\$ -	\$ 1,135,750	\$ 163,809	100	\$ 163,809	\$ 3,554,201	\$ -	Note 2
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Metal or metal carbides by injection molding, compression molding, rubber or plastic with mold	1,135,750	(2)	1,135,750	-	-	1,135,750	(9,229)	100	(9,229)	1,331,619	-	Note 2
Fuyu Properties (Shanghai) Co., Ltd.	Industrial design e-commerce business, other specialised design services, car rental, other general merchandise retail, computers and peripherals, software, retail communications equipment, audio-visual equipment retail, automobile spare parts and supplies retail	5,207,427	(2)	8,112,500	-	-	8,112,500	14,539	83.13	12,086	4,053,133	-	Note 2
Fuhuake Precision Industry (Guizhou) Co., Ltd.	Design, processing and manufacturing operations of surface-mount circuit board	973,500	(2)	973,500	-	-	973,500	6,514	100	6,514	1,001,237	-	Note 2
Lankao Yufu Precision Technology Co., Ltd.	Development, manufacturing and marketing of optical lenses, glass product and metal fitting	12,251,114	(2)	12,006,500	-	-	12,006,500	(147,351)	100	(147,351)	10,321,100	-	Note 2
Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing of 3G or higher mobile communication cell phones as well as design and manufacturing of metal and non-metal moulds	431,219	(2)	121,688	-	-	121,688	167,403	100	167,403	1,538,901	-	Note 2

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Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Footnote
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Nxera Information Technology (Shenzhen) Co., Ltd.	Computer software and hardware; technological development of communication products; internet platform; technological development, service and consultation of surveillance system; consultation of business management' market planning and marking; domestic trade and business in imports and exports	\$ 26,503	(2)	\$ -	\$ -	\$ -	\$ -	\$ (9,242)	37.88	\$ -	\$ -	\$ -	Note 2
Fuyang Soleros Technology (Nanyang) Co., Ltd.	Investment, procurement, sales, management of new energy including PV, system integration and coordinative measures and equipment; application and consultation service of related technologies	3,996,633	(2)	-	-	-	-	42,019	100	42,019	4,128,199	-	Note 2
Efeihu (Yantai) Limited	Touring information service, ticket agent, warehousing, int'l trade and commission agent, retail of electronics, repair of electronic appliance and online retailing	88,900	(2)	66,146	-	-	66,146	5,639	100	5,639	231,676	-	Note 2
G-TECH Optoelectronics (Shenzhen) Co., Ltd.	R&D, manufacturing of new panel displays, display materials; wholesale of displays, display materials, PV glasses, parts of mobile telecommunication products, production equipment of displays and PV glasses and wholesale of raw materials for production	-	(2)	-	-	-	-	-	-	-	-	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Footnote
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Nanjing Hongfusharp Precision Electronics Co., Ltd.	R&D, manufacturing, sales, technology service, consultation and technology transfer of precise electronics, electro-optics technology and related equipment, medical equipment and devices and automated equipment; lease of self-owned buildings and equipment; int'l trade of own and distributed products and technologies	\$ -	(2)	\$ 5,516,500	\$ -	\$ -	\$ 5,516,500	\$ -	-	\$ -	\$ -	\$ -	Note 2
Qukuailian Information and Technology (Shenzhen) Ltd.	Development of computers, IoT products and software; consultation service of computers and IoT technologies; strategy planning of business operation; business information service	206,140	(2)	129,768	-	-	129,768	2,345	53.33	1,251	43,156	-	Note 2
TNS Mobile (Beijing) Co., Ltd.	Wholesale of mobile telecommunication equipment and terminals, computer hardware and software, internet devices, commission agent and international trade	151,055	(2)	-	-	-	-	(14,369)	64.44	(9,252)	(763,378)	-	Note 2
Megvii (Beijing) Technology Co., Ltd.	Technology development of computer software, technology service, computer system integration, data processing, computer graphic design, wholesale of self-developed products, machinery and equipment, electronics, electric appliances, computers, software and auxiliary equipment	13,817,726	(2)	42,798	-	-	42,798	-	3.3	-	42,798	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Optoelectronics technology development, technology transfer, technical consulting, technical services, development and manufacturing of optical communication modules, highspeed connectors and cables; development and testing of new energy vehicle charging systems, sales of self-produced products and photovoltaic products	\$ 328,053	(2)	\$ -	\$ -	\$ -	\$ -	\$ 46,014	35.53	\$ 16,346	\$ 291,185	\$ -	Note 2
FIH Electronics Technology (Nanjing) Co., Ltd.	Production and processing of mobile communication equipment (mobile phones) and their components and related modules, fixtures and inspection tools	-	(2)	-	-	-	-	-	-	-	-	-	Note 4
Jin Ji Full Precision Machinery (Qinhuangdao) Co., Ltd.	Development and production of precision molds, metal and nonmetal mold components, machine components, electronic products spare parts; automation equipment and its key components, hardware products, sheet metal products, injection molding, plastic products development, design, production, heat treatment processing, metal material shear processing	-	(2)	-	-	-	-	-	-	-	-	-	Note 2
Guangxi Hongzhiyi Investment Management Co., Ltd.	Management and consulting services, trust asset management, equity investment, financial consulting, corporate management consulting, investment information consulting services	9,979	(2)	5,014	-	-	5,014	-	50	-	-	-	Note 2



Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Huai An Jiawei Industrial Development Co., Ltd.	Manufacture and sales of construction and building materials, furniture and hardware tools; business information consultancy; dining management; dining service	\$ 743,031	(2)	\$ -	\$ -	\$ -	\$ -	\$ 1,142	37.96	\$ 434	\$ 281,836	\$ -	Note 2
Yuan Kang Agricultural Technology (Shenzhen) Co., Ltd.	Engaged in the development of pollution-free cultivation techniques and products for vegetables and fruits; agricultural cultivation technology equipment, craft gifts, health food, wholesale technical consultation, retail, import and export, and other relative business	-	(2)	-	-	-	-	-	-	-	-	-	Note 2
Hong-Qi Mechatronics (Anhui) Co., Ltd.	Engaged in business development, production, sales and trading of automated equipment and its key components, automation peripherals, automation fixtures, precision spindles, servo drive systems, bus control systems, injection molding machines, smart appliances; engaged in goods and technology import and export business	1,528,014	(2)	-	-	-	-	(71,808)	100	(71,808)	315,763	-	Note 2
Hongfei Precision Technology (Shenzhen) Co., Ltd.	Engaged in the development, production and sales of video cameras and their accessories, multimedia recording and player and accessories, digital audio and video systems; leasing of electronic equipment; domestic trade; operating export business	-	(2)	-	-	-	-	-	-	-	-	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Chengdu NUWA Robotics Corp.	Manufacturing and marketing of smart robot and auto digital signal process device and components	\$ 5,156	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	5.96	\$ -	\$ -	\$ -	Note 2
Yihong Technology (Chengdu) Co., Ltd. (Formerly: Bisheng Technology (Chengdu) Co., Ltd.)	Manufacture and sale of biometrics technology, touch systems (touch screens, touch components), flat panel display modules, and display materials	551,650	(2)	-	-	-	-	172,402	22.54	38,859	159,683	-	Note 2
Li Ding Semiconductor Technology (Shenzhen) Co., Ltd	R&D of IC packaging, IC-specific materials, system-level packaging, sales of self-manufacture products and relevant technologies and after-sales services	3,193,098	(2)	-	-	-	-	(958,931)	25.05	(240,247)	1,285,717	-	Note 2
Zettimage Solutions, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	407,006	(2)	-	-	-	-	17,063	21.95	341	81,450	-	Note 2
Pollux Technologies, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	200,247	(2)	-	-	-	-	(25,000)	23.06	(5,764)	39,259	-	Note 2
Lingyange Semiconductor, Inc. (Formerly: Langyage Semiconductor, Inc.)	Design of Integrated circuit, development of software, wholesale, retail and repair of electronic product and service of intellectual property	162,802	(2)	-	-	-	-	(102,380)	20.95	(20,861)	14,876	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Foshan Pulida Technology Co., Ltd	Design and sale of camera, electronic laser manufacturing machine, projector, monitor, digital video system, multidimension anaglyph spectacles, electronic and optoelectronic control unit, LCD display unit, precision lens and stamping die	\$ -	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	Note 2
Qingdao New Code Technology Co., Ltd.	Design of IC packaging and testing; sale of IC, support plate, equipment and related technical service and consulting; design of packaging equipment, testing equipment, software and hardware; wholesale, import and export of semiconductor materials; other related supporting services	1,955,559	(2)	-	-	-	-	(512,648)	20.18	(76,381)	317,261	-	Note 2
Sound Solutions (Zhenjiang) Co., Ltd.	Design and manufacture of acoustic components	3,144,041	(2)	-	-	-	-	(656,439)	71.05	(466,400)	(3,339,106)	-	Note 2
Futaihua Precision Industry (Weihai) Co., Ltd.	Manufacture and sale of copiers and offset printers	2,326,665	(2)	-	-	-	-	413,936	100	413,936	2,764,612	-	Note 2
Epic Mems (Xiamen) Co., Ltd.	Information system integration services, integrated circuit design, software development, information technology consulting services, other technology promotion services; import and export of various commodities and technologies, export business of self-produced products and the required machinery and equipment, import business of parts, accessories and raw and auxiliary materials.	57,052	(3)	-	-	-	-	-	0.82	-	71,120	-	Note 2

Table 10 Page 17

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
BITO Robotics (Shanghai) Co., Ltd.	Technology development, technical consultation, technology transfer, technical services, software development (excluding electronic publications), electronic circuit design, information system, design integration of industrial automation systems, industrial robots and related equipment in the field of intelligent technology and robot technology, sales, import and export, commission agency of automation equipment, and provide related supporting measures.	\$ 16,857	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	10.08	\$ -	\$ 2,388	\$ -	Note 2
Allystar Technology (Shenzhen) Co., Ltd.	Technology development of chips, calculation, modules and terminals; design, integration, test and sales of chips, calculation, modules and terminals products; design, sales, technical consultation and technology transfer of operating systems and application software; and technology development and sales of navigation terminals, mobile communication terminal products and supporting software.	3,879,857	(3)	-	-	-	-	-	-	-	-	-	Note 5

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Shenzhen Mobile Drive Technology Co., Ltd	Research and development of communication system, cellular phone, artificial intelligence software used in self-driving cars and its systems; research and development of IOT software and its systems; and technology development of 5GSub6GHz and millimeter-wave radio relay repeater, millimeter wave antenna modules, electronic products, electronic components, automotive electronics and electrical technology field in intelligent car.	\$ 384,580	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	32.22	\$ -	\$ 123,912	\$ -	Note 2
CloudMinds (Shanghai) Robotics Co., Ltd.	Manufacturing of medical devices of Class II, intelligent robot, computer software and auxiliary equipment, marketing of foods and security products in computer information systems, import and export of goods and technology, providing of technical services and developing of software.	6,167,088	(2)	-	-	-	-	-	2.47	-	438,075	-	Note 2
FIT Voltaira Shanghai Co. Ltd. (Formerly: PRETTL Electric Shanghai Co., Ltd.)	Engaged in the design, development and manufacture of automotive and home appliance components, provision of related after-sales services and technical consultation, and sales of self-produced products	120,821	(2)	-	-	-	-	(45,051)	71.05	(32,009)	534,634	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
ZF Chassis Modules (Shanghai) Co., Ltd.	Engaged in wholesale and retail of automotive spare parts; technical services, technical development, technical consultation, technical exchange, technology transfer, and technical promotion; technical import and export; sales agency; import and export of goods; import and export agency services.	\$ -	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	50	\$ -	\$ -	\$ -	Note 6
Others	Other	7,119,812	(2)	795,025	-	-	795,025	123,920	-	57,974	7,815,770	-	Note 7, 8
Company name	Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA										
Hon Hai Precision Industry Co., Ltd.	\$ 212,374,629	\$ 409,260,730	\$ -										

Note 1: Investment methods are classified into the following three categories:

- (1) Directly invest in a company in Mainland China.
- (2) Through investing in Foxconn (FarEast) Limited in the third area, which then invested in the investee in Mainland China.
- (3) Others.

Note 2: Part of the investment income (loss) recognition is based on financial statements from the investee company, which had not been reviewed by independent auditors.

Note 3: The Company has remitted US\$654,890 from own funds in 2014 to Foxtex Holdings Inc. in the British Virgin Islands to acquire 40% of the shares from Chinadragon Telecom Holding Co., Ltd., allowing the Company to indirectly hold 40% of its reinvestment in Shenzhen Jing Huang Technology Co., Ltd.

Note 4: The Company was approved by Investment Commission, MOEA of an investment of US\$156,950,000 in FIH Electronics Technology (Nanjing) Co., Ltd., which was revoked in 2024.

Note 5: The Company was approved by Investment Commission, MOEA of an investment of US\$6,722,352 in Allystar Technology (Shenzhen) Co., Ltd., which has not been invested as of June 30, 2024.

Note 6: The Company was approved by Investment Commission, MOEA of an investment of US\$214,862,830 in ZF Chassis Modules (Shanghai) Co., Ltd. which has not been invested as of June 30, 2024.

Note 7: The Company was approved by Investment Commission, MOEA of an investment of US\$12,719,424 in SFA Semicon (Suzhou) Co., Ltd. which has not been invested as of June 30, 2024.

Note 8: Since the list company including ShunSin Technology Holdings Limited and Eson Precision Ind. Co., Ltd. have not yet announced the second quarter financial information, the Mainland China investment information is consolidated disclosed.

I. The following is a list of investments in Mainland China that have been liquidated, divested, or annulled, but the registered investment amounts have not yet been filed to the Investment Commission, MOEA:

1. The Company was approved by Investment Commission, MOEA of an investment of US\$3,000,000 in Guangxuhui Technology (Shenzhen) Co., Ltd., which had been liquidated in 2005.

2. The Company was approved by Investment Commission, MOEA of an investment of US\$625,000 in Shanghai Premier Image Trade Co., Ltd., which had been liquidated in April 2009.
3. The Company was approved by Investment Commission, MOEA of an investment of US\$684,091 in Dongfeng Antec (Wuhan) Automobile Electric System Co., Ltd. All of the shares had been transferred in 2009.
4. The Company was approved by Investment Commission, MOEA of an investment of US\$814,000 in Liuzhou Antec Fangshen Electric System Co., Ltd. All of the shares have been sold out in 2012.
5. The Company was approved by Investment Commission, MOEA of a total investment of US\$391,085 in Alibaba (China) Technology Co., Ltd., Alibaba (China) Software Co., Ltd., Alibaba (Shanghai) Technology Co., Ltd., and Beijing Sinya Online Information Technology Co., Ltd., which have been sold out in 2012.
6. The Company was approved by Investment Commission, MOEA of an investment of US\$2,500,000 in Hongfuqiang Precision Electronics (Yingkou) Co., Ltd., which had been liquidated in 2012.
7. The Company was approved by Investment Commission, MOEA of an investment of US\$12,000,000 in Hong Fujin Precision Industrial (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.
8. The Company was approved by Investment Commission, MOEA of an investment of US\$8,000,000 in Foxconn Technology (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.
9. Qunkang Precision Component (Kunshan) Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$6,000,000 and completed the registration of business combination with Kangzhun Electronic Technology (Kunshan) Co., Ltd. at the competent authority in 2016. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
10. The Company was approved by Investment Commission, MOEA of an investment of US\$18,000,000 in Foshan Fu Hua Ke Precision Electronics Co., Ltd., which had been liquidated in December 2017. On October 22, 2018, MOEA approved the withdrawal of the investment of US\$13,500,000.
11. The Company was approved by Investment Commission, MOEA of an investment of US\$690,139 in Yantai Jiray Electronic Technology Co., Ltd., which had been liquidated by the competent authority on January 18, 2018.
12. The Company was approved by Investment Commission, MOEA of an investment of US\$53,490,425 in Champ Tech Optical (Foshan) Corporation, which have been sold out in 2018. On April 26, 2019, MOEA approved the withdrawal of the investment of US\$53,490,425.
13. The Company was approved by Investment Commission, MOEA of an investment of US\$20,000 in Jin Ji Trading (Linyi) Co., Ltd., which had been liquidated in 2019.
14. Kangzhun Electronic Technology (Kunshan) Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$112,689,109 and completed the registration of business combination with Fuyang Electronical Technology (Changshu) Co., Ltd. at the competent authority in 2019. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
15. The Company was approved by Investment Commission, MOEA of an investment of US\$2,126,394 in Jiaxing Radioshack Trading Limited, which had been liquidated in 2019.
16. The Company was approved by Investment Commission, MOEA of an investment of US\$7,183,572 in FIH (Chengdu) Communication Technology Co., Ltd., which had been liquidated in 2019.
17. The Company was approved by Investment Commission, MOEA of an investment of US\$3,000,000 in Amlink (Shanghai) Ltd., which had been liquidated in 2019.
18. The Company was approved by Investment Commission, MOEA of an investment of US\$6,000,000 in Beijing Ainemo Network Technology Limited. All of the shares have been sold out in 2020.
19. The Company was approved by Investment Commission, MOEA of an investment of US\$20,000,000 in Fargan Technology Co., Ltd., which had been liquidated in 2020.
20. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$47,158 in Fujian 101 Education Technology Co., Ltd. All of the shares were sold out in 2020.
21. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$1,600,000 in Shenzhen Fuhongjie Technology Services Co., Ltd., which was liquidated in 2020.
22. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$15,000,000 in Ji Zhi Precision Technology (Shenzhen) Co., Ltd., which was liquidated in February 2021.
23. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$50,000,000 in Lianpu Technology (Shenzhen) Co., Ltd., which was liquidated in February 2021.
24. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$10,000,000 in Jin Ji Full Precision Machinery (Huaian) Co., Ltd., which was liquidated in October 2020.
25. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$3,100,239 in UER Technology (Shenzhen) Limited, which was liquidated in March 2021.
26. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$17,000,000 in TianJin Funayuanchuang Technology Co., Ltd., which was liquidated in October 2021.
27. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$7,500,000 in Fu Cheng Ke Precision Electronics (Yantai) Co., Ltd., which was liquidated in October 2019.
28. The Company was approved by Investment Commission, MOEA of an investment of US\$700,000 in Fushirui Precision Industry (Jiyuan) Co., Ltd., which was liquidated in April 2021.
29. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$4,100,000 in Fushirui Precision Industry (Jincheng) Co., Ltd., which was liquidated in November 2021.
30. Lankao Yude Environmental Material Technology Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$45,000,000 and completed the registration of business combination with Lankao Yufu Precision Technology Co., Ltd. at the competent authority in 2021. The surviving company is Lankao YuFu Precision Technology Co., Ltd.
31. The Company was approved by Investment Commission, MOEA of an investment of US\$170,000,000 in Nanjing Hongfusharp Precision Electronics Co., Ltd., which was liquidated in August 2022.
32. Hongye Precision Component (Kunshan) Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$5,800,000 and completed the registration of business combination with Hongzhun Precision Tooling (Kunshan) Co., Ltd. at the competent authority in 2021. The surviving company is Hongzhun Precision Tooling (Kunshan) Co., Ltd.
33. The Company was approved by Investment Commission, MOEA of an investment of US\$1,500,000 in Wuhu Ruichang Electric Systems Co., Ltd. All of the shares were sold out in 2021.
34. The Company was approved by Investment Commission, MOEA of an investment of US\$9,995,114 in Foshan Pulida Technology Co., Ltd. All of the shares were sold out in 2022.

35. The Company was approved by Investment Commission, MOEA of an investment of US\$75,336,000 in FIH (Nanjing) Intelligent Technology Co., Ltd., which was liquidated in March 2021.
  36. The Company was approved by Investment Commission, MOEA of an investment of US\$7,000,000 in Allystar Technology (Shenzhen) Co., Ltd., which was liquidated in June 2022.
  37. The Company was approved by Investment Commission, MOEA of an investment of US\$15,000,000 in Shenzhen Hongzhi yun chuang Technology Co., Ltd., which was liquidated in June 2022.
  38. The Company was approved by Investment Commission, MOEA of an investment of US\$856,750 in Yuan Kang Agricultural Technology Co., Ltd., which was liquidated in June 2022.
  39. The Company was approved by Investment Commission, MOEA of an investment of US\$1,593,143 in Jin Ji Full Precision Machinery (Qin Huang Dao) Co., Ltd., which was liquidated in June 2022.
  40. The Company was approved by Investment Commission, MOEA of an investment of US\$20,736,768 in Hongqing Precision Machinery Co., Ltd., which was liquidated in 2023.
  41. The Company was approved by Investment Commission, MOEA of an investment of US\$8,900,000 in G-TECH Optoelectronics (Shenzhen) Co., Ltd., which was liquidated in March 2023.
  42. The Company was approved by Investment Commission, MOEA of an investment of US\$9,867,683 in Hongfei Precision Technology (Shenzhen) Co., Ltd., which was liquidated in June 2023.
  43. The Company was approved by Investment Commission, MOEA of an investment of US\$1,250,000 in Fumeng Electronical Technology (Heze) Co., Ltd. which was liquidated in 2023.
  44. Qi Ding Technology Qinhuangdao Co., Ltd. has been permitted by the Investment Commission, MOEA for the investment of US\$49,348,000 and completed the registration of business combination with Li Ding Semiconductor Technology (Shenzhen) Co., Ltd. in 2023. The surviving company is Li Ding Semiconductor Technology (Shenzhen) Co., Ltd.
  45. Kunshan Nano Environmental Protection Technology Co., Ltd. has been permitted by the Investment Commission, MOEA for the investment of US\$14,170 and completed the registration of business combination with Kunshan Nano New Material Technology Co., Ltd. in 2023. The surviving company is renamed Kunshan Nano ESG Technology Co., Ltd.
  46. The Company was approved by Investment Commission, MOEA of an investment of US\$3,973,964 in Innocom Technology (Chongqing) Co., Ltd., which was liquidated in 2023.
  47. The Company was approved by Investment Commission, MOEA of an investment of US\$10,000,000 in Dong Guan Hong Song Precision Component Co., Ltd. which was liquidated in 2024.
  48. The Company was approved by Investment Commission, MOEA of an investment of US\$8,011,094 in Antec Automotive Electric System (Kunshan) Co., Ltd., which was liquidated in 2024.
  49. The Company was approved by Investment Commission, MOEA of an investment of US\$139,950 in Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd., which was liquidated in 2024.
- II. The following is a list of investments in Mainland China that have been reinvested by Chinese companies due to restructuring of investment structure, and whose investment amounts have been approved to be included in investments in Mainland China:
1. To the investees including Hongqunsheng Precision Electronics (Yingkou) Co., Ltd., Hongqisheng Precision Electronics (Qinhuangdao) Co., Ltd., Hong Heng Sheng Electronical Technology (Huaian) Co., Ltd., Fubo Industrial (Shenzhen) Co., Ltd., Qingding Precision Electronics (Huaian) Co., Ltd. and Yuding Precision Electronics (Huaian) Co., Ltd., the total investment of US\$216,509,695 has been approved by Investment Commission, MOEA. Manufacturing and marketing of flexible display and molding. However, Avary Holding (Shenzhen) Co., Limited acquired the above mentioned investees in response to the adjustment in the investment structure. The Company was approved by Investment Commission, MOEA on September 20, 2017.
  2. An investment proposal totaling US\$922,949,697 in the investees in Mainland China has been approved by Investment Commission of MOEA. The investees included Ambit Microsystem (Shanghai) Co., Ltd., Amworld Microsystems (Shanghai) Limited, Jizhun Precision Industry (Huizhou) Co., Ltd., HongFuJing Precision Electronics (Tianjin) Co., Ltd., Fulian System Integration electronics (Hangzhou) Co., Ltd., Nanning Fulian Fugui Precision Industrial Co., Ltd., Futaihua Precision Industrial Co., Ltd., Futaihua Precision Electronics (Zhengzhou) Co., Ltd., Futaihua Precision Electronics (Jiyuan) Co., Ltd. and Fulian Yuzhan Technology (Henan) Co., Ltd.. However, Foxconn Industrial Internet Co., Ltd. will acquire the aforementioned investees in Mainland China in response to changes in the Company's investment framework. The Company has reported to Investment Commission of MOEA about the investment adjustment on May 26, 2017.
- III. The following is a list of investments in Mainland China that have been reinvested by Chinese companies due to restructuring of investment structure, and whose investment amounts have been approved to be canceled.
- The Company was approved by Investment Commission, MOEA of an investment of US\$12,500,000 in Foxway Precision Industry (Hangzhou) Co., Ltd. However, Fulian System Integration Electronics (Hangzhou) Co., Ltd. will acquire the aforementioned investees in Mainland China in response to changes in the Company's investment framework. The Company has reported to Investment Commission of MOEA about the investment adjustment on September 14, 2023.
- IV. Pursuant to the newly amended "Review Principles of Investment and Engagement of Technological Cooperation in Mainland China" dated August 29, 2008, since the Company has obtained the certificate of being qualified for operating headquarters, which was issued by the Industrial Development Bureau , MOEA, the ceiling amount of the investment in Mainland China is not applicable to the Company.



V. The Company invests in the company via investee companies in Mainland China including, Shanghai Joyspeed Global Cargo Co., Ltd., Shanghai Fusheng New Energy Technology Co., Ltd., Shanghai Foxconn Co., Ltd., Shanghai Futaitong International Logistics Co., Ltd., Shanghai Fujingtong Business Factoring Limited, Shanghai Topone Logistics Co., Ltd., Shanghai Wang Hui Trading Co., Ltd., Shanghai Zhuxuntong Import & Export Co., Ltd., Shanghai Ketai Huajie Investment Co., Ltd., Shanghai Ganxing Logistics Co., Ltd., Shan Hai Pengzhan Investment Co., Ltd., Zhongshan InnoCloud Intellectual Property Services Co., Ltd., Polight Technology (Foshan) Co., Ltd., Ur New Materials Technology (Wuhan) Co., Ltd., Ur Hongxin Detection Technology (Shenzhen) Co., Ltd., Inner Mongolia Guijinyuan Supply Chain Management Co., Ltd., Inner Mongolia Xin Jing Photovoltaic Power Generation Co., Ltd., Inner Mongolia Kaopu Supply Chain Management Co., Ltd., Inner Mongolia Topone Logistics Co., Ltd., InnoPower Beijing Technology Co., Ltd., Beijing Fusharp Electronic Commerce Ltd., Beijing Fuyang New Energy Technology Co., Ltd., Beijing Topone Logistics Co., Ltd., Nanjing Futeng New Energy Automobile Technology Co., Ltd., Nanning Fulian Fugui Precision Industrial Co., Ltd., Nantong ScienBizip Intellectual Property Agency Co., Ltd., MingYang Real Estate Development (Kunshan) Co., Ltd., JiaShan PV Technology Co., Ltd., JiaXin Aifengpai Trading Co., Ltd., Jiaying Zhixie Trading Co., Ltd., Sichuan Joyspeed Global Cargo Co., Ltd., Jizhun Precision Industry (Huizhou) Co., Ltd., Taiyuan Fuchi Technology Co., Ltd., Taiyuan Jusda Supply Chain Management Co., Ltd., Sound Solutions International Co., Ltd., Leapsyworld Co., Ltd., Fuyou Wande Trading Co., Ltd., Fu Ming Tuo Property Management (Shenzhen) Co., Ltd., Foxconn Innovation Industry Development Group Co., Ltd., Foxconn New Energy Vehicle Industry Development (Henan) Co., Ltd., Foxconn Agricultural Technology (Shenzhen) Co., Ltd., FuXiang Private Equity Investment Fund Joint Venture, Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd., Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd., Ambit Microsystem (Shanghai) Co., Ltd., Amworld Microsystems (Shanghai) Limited, Fujia Zhichuang (Shenzhen) Technology Co., Ltd., Fulian Fuyi Precision Industry (Dongguan) Co., Ltd., Fujiyun (Shenzhen) Technology Co., Ltd., Fulian Intelligent Workshop (Zhengzhou) Co., Ltd., Fulian Baijiatai (Beijing) Trade Co., Ltd., Fulian Technology (Zhoukou) Co., Ltd., Fulian Technology (Shanxi) Co., Ltd., Fulian Technology (Jincheng) Co., Ltd., Fulian Technology (Wuhan) Co., Ltd., Fulian Technology (Jiyuan) Co., Ltd., Fulian Technology (Lankao) Co., Ltd., Fulian Technology (Hebi) Co., Ltd., BaiChang Technology Service (Tianjin) Co., Ltd., Fulian Precision Technology Ganzhou Co., Ltd., Fulian Precision Electronics (Tianjin) Co., Ltd., Fulian Precision Electronics (Guiyang) Co., Ltd., Fulian Precision Electronics (Zhengzhou) Co., Ltd., Fulian System Integration Electronics (Hangzhou) Co., Ltd., Fulian System Integration Electronics (Haining) Co., Ltd., Fulian Yuzhan Technology (Henan) Co., Ltd., Fulian Yuzhan Precision Technology Co., Ltd., Fulian Yuzhan Technology (Hengyang) Co., Ltd., Fu Lian Yu Kang Medical Technology (Shenzhen) Co., Ltd., Fulian Cloud Computing (Tianjin) Co., Ltd., Flow Vision Technology Company, Fujintong Financial Information Serves (Shanghai) Co., Ltd., Fuyun Acoustics Technology (Shenzhen) Co., Ltd., Shandong Fujikang Intelligent Manufacturing Co., Ltd., Shandong Wangliu Logistics Co., Ltd., Shandong Chengshang Energy Co., Ltd., Foshan Zhizaogu Innovation Center Co., Ltd., Foshan Zhizaogu Industrial Demonstration Base Co., Ltd., Foxconn Data Technology Co., Ltd., Industrial Fulian (Fujian) Digital Technology Co., Ltd., Foxconn Industrial Fulian Foshan Zhizaogu Co., Ltd., Foxconn Industrial Internet Hengyang Smart Valley Co., Ltd., Xiamen Futaitong International Logistics Co., Ltd., Langfang Fertile Plan Logistics Co., Ltd., Langfang City Fuyang New Energy Technology Co., Ltd., Ur Material Technology (Guangzhou) Co., Ltd., Guangzhou Wangliu Logistics Co., Ltd., Guangzhou Jusda Supply Chain Management Co., Ltd., China ASEAN Supply Chain Management Co., Ltd., Guangxi Kairui Supply Chain Management Co., Ltd., Guangxi Dynamic Power Technology Development Co., Ltd., Guangxi Yuchai MRT Logistics Co., Ltd., Guangxi Changxing Tire Sales Co., Ltd., Guangxi Youfu Logistics Co., Ltd., Guangxi Yuchi Warehousing Service Co., Ltd., Guangxi Yuchi Zhilian Technology Co., Ltd., Guangxi KUKU Supply Chain Technology Co., Ltd., Chengdu Zhuxuntong Import & Export Co., Ltd., Chengdu Fulian Zhuren Technology Co., Ltd., Chengdu Yipu Logistics Co., Ltd., Kunshan XinYang Real Estate Development Co., Ltd., Triple Win Technology (JinCheng) Co., Ltd., Jincheng Hongren Technology Co., Ltd., Jincheng Hongzhi Nano Optical-Mechanical-Electrical Institute Co., Ltd., Jincheng HongShuo Intelligent Technology Co., Ltd., Hangzhou Jusda Supply Chain Management Limited, Hangzhou Jiangyu Innovation Medical Technology Co., Ltd., Dongying PV Technology Co., Ltd., Wuhan Jusda Supply Chain Management Limited, Wuhan Topone Logistics Co., Ltd., Wuhan Zhunxuntong Enterprise Service Co., Ltd., Jiangsu Yuchai Logistics Co., Ltd., Henan Zhongyuan Finance & Fund Management Co., Ltd., Henan Zhongyuan Financial Leasing Co., Ltd., Henan Fuchi Technology Co., Ltd., Henan Yupin Real Estate Co., Ltd., Taibangjie Supply Chain Management (Shenzhen) Co., Ltd., Hainan Aifengpai Information Technology Co., Ltd., Huaian Fuyang Soleros Technology Co., Ltd., HuaiAn MingYang Real Estate Development Co., Ltd., Huaian Fulitong Trading Co., Ltd., Shenzhen Fulian Fugui Precision Industry Co., Ltd., Shenzhen Fulian Intelligent Manufacturing Industry Innovation Center Co., Ltd., Shenzhen Fulian Jingjiang Technology Co., Ltd., Shenzhen Zhuxuntong Technology Co., Ltd., Shenzhen Qianhai Jusda Supply Chain Management Ltd., Shenzhen Foxconn Advanced Manufacturing Capacity Training University, ShenZhen Fuhongxun Technology Co., Ltd., Shenzhen Fertile Plan International Logistics Co., Ltd., Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd., Shenzhen Fu Neng New Energy Technology Co., Ltd., ShenZhen Fulianwang Internet Of Things Intelligent Home Furnishing Co., Ltd., Shenzhen Fortune Fintech Co., Ltd., Shenzhen Fuhongjie Technology Service Co., Ltd., Shenzhen Fu Rong Inclusive Finance Co., Ltd., Smart Shell Office (Shenzhen) Co., Ltd., Shenzhen Topone Logistics Co., Ltd., Shenzhen Yuchai Logistics Co., Ltd., Jin Ji Tiger Investment Holding Co., Ltd., Shenzhen Hongzhaoda Technology Services Co., Ltd., Yantian Jusda Supply Chain Management Co., Ltd., Shenzhen Hyper Power Information Technology Co., Ltd., Shenzhen Hengdrive Electric Co., Ltd., Shenzhen Zhanggongzhi Technology Service Co., Ltd., Shenzhen Zhizaogu Industrial Internet Innovation Center Co., Ltd., Shenzhen Jingji Precision Machinery Trade Co., Ltd., Shenzhen Dingyuan Technology Service Co., Ltd., Hunan Jusda Supply Chain Management Co., Ltd., Jusda Supply Chain Management (Shanghai) Co., Ltd., Jusda Scm (Huaian) Co., Ltd., Jusda Energy Technology (Shanghai) Co., Ltd., Jinan Development Property Development Co., Ltd., Ur Material (Yantai) Co., Ltd., Yantai Futaitong International Logistics Co., Ltd., Yantaishi Fulitong International Trading Co., Ltd., Yantai Hongfu Occupation Training School, GanSu Fuguangyuan Electronic Technology Co., Ltd., Jiangyu Innovation Medical Technology Chengdu Co., Ltd., Infocus Precision Industry (Shenzhen) Co., Limited, Hengyang Futaihong Precision Industry Co., Ltd., Hengyang Hengzhifu Finance & Accounting Services Co., Ltd., Hengyang Smart Valley Vocational Training School Co., Ltd., Xi'an Topone Logistics Co., Ltd., Talentek Microelectronics (Zhongshan) Limited, Talentek Microelectronics (He Fei) Limited, Guizhou Fuzhikang Precision Electronics Co., Ltd., Guizhou Fuhuada Precision Electronics Co., Ltd., Zhengzhou Fuyusheng Energy Technology Co., Ltd., Zhengzhou Fuyucheng Agricultural Biotechnology Co., Ltd., Zhengzhou Fulian Hongren Technology Co., Ltd., Zhengzhou Yongyang Detection Service Co., Ltd., Zhengzhou Jusda Logistics Co., Ltd., Zhengzhou Zhunxuntong Technology Co., Ltd., Zhongyuan Micro-credit Co., Ltd., Zhengzhou Airport Economy Zone Fuyu Vocational Training School, Zhengzhou WanmaYun Elec. Technology Co., Ltd., Chongqing FuGui Electronics Co., Ltd., Chongqing Guanzhuo Technology Co., Ltd., Chongqingshi Futaitong Logistics Co., Ltd., Chongqing Zhunxuntong Customs Service Co., Ltd., Chongqing Jingmei Precision Electronics Co., Ltd., Changsha Jusda Supply Chain Management Co., Ltd., Qingdao Shanghe Foxconn Smart Agriculture Technology Company, Kaopu Information Technology (Beijing) Co., Ltd., Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd., Hongfu Innovation (Hangzhou) Co., Ltd., HongFuCheng Technology (Tianjin) Co., Ltd., Honfucheng Precision Electronics (Chengdu) Co., Ltd., Hongfu Management Consulting (Shenzhen) Co., Ltd., Hongfujing Precision electronic (KaiLi) Co., Ltd., Foxway Precision Industry (Hangzhou) Co., Ltd., FXNWing New Energy Technology (Shenzhen) Co., Ltd., Foxtron Vehicle Technologies (Hangzhou) Co., Ltd., Hong Chi Consultant (Shenzhen) Co., Ltd., Hong Ding Management Consultants (Shenzhen) Co., Ltd., Penglong Real Estate Development (Jincheng) Co., Ltd. Except for the investment via the holding companies in Mainland China, other investments Except for the investment via the holding companies in Mainland China, other investments shall be approved by Investment Commission of the Ministry of Economic Affairs.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Bonds Payable

June 30, 2024

Table 11

Expressed in thousands of TWD  
(Except as otherwise indicated)

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount					Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Balance as at June 30, 2024	Amortisation for the period	Book value		
First debenture issue of 2014	Bank SinoPac Co., Ltd.											
Bond D		2014/3/18	10 years	Note 1	2.00	\$ 2,500,000	\$ (2,500,000)	\$ -	\$ -	\$ -	None	
Second debenture issue of 2014	"											
Bond D		2014/5/21	10 years	"	1.95	4,200,000	(4,200,000)	-	-	-	"	
Third debenture issue of 2014	"											
Bond B		2014/7/8	10 years	"	1.95	6,000,000	-	6,000,000	-	6,000,000	"	
Fourth debenture issue of 2014	"											
Bond D		2014/10/8	10 years	"	2.02	2,200,000	-	2,200,000	-	2,200,000	"	
Bond E		"	12 years	"	2.15	200,000	-	200,000	-	200,000	"	
Second debenture issue of 2015	"											
Bond G		2015/6/24	10 years	"	1.90	500,000	-	500,000	-	500,000	"	
Third debenture issue of 2015	"											
Bond H		2015/9/29	12 years	"	2.00	300,000	-	300,000	-	300,000	"	
Fourth debenture issue of 2015	"											
Bond G		2015/11/30	10 years	"	1.75	100,000	-	100,000	-	100,000	"	
Bond H		"	12 years	"	1.95	200,000	-	200,000	-	200,000	"	
First debenture issue of 2016	"											
Bond G		2016/6/7	10 years	"	1.20	1,800,000	-	1,800,000	-	1,800,000	"	
First debenture issue of 2017	"											
Bond D		2017/5/17	7 years	"	1.36	900,000	(900,000)	-	-	-	"	
Bond E		"	10 years	"	1.53	400,000	-	400,000	-	400,000	"	
Second debenture issue of 2017	"											
Bond F		2017/8/8	7 years	"	1.30	2,000,000	-	2,000,000	-	2,000,000	"	
Bond G		"	10 years	"	1.52	700,000	-	700,000	-	700,000	"	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount					Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Balance as at June 30, 2024	Amortisation for the period	Book value		
Third debenture issue of 2017	Bank SinoPac Co., Ltd.											
Bond C		2017/11/16	7 years	Note 1	1.18	\$ 1,950,000	\$ -	\$ 1,950,000	\$ -	\$ 1,950,000	None	
Bond D		"	10 years	"	1.40	1,000,000	-	1,000,000	-	1,000,000	"	
First debenture issue of 2018	"											
Bond C		2018/5/9	6 years	"	0.96	200,000	(200,000)	-	-	-	"	
Bond D		"	7 years	"	1.05	3,200,000	-	3,200,000	-	3,200,000	"	
Bond E		"	10 years	"	1.35	1,500,000	-	1,500,000	-	1,500,000	"	
Second debenture issue of 2018	"											
Bond D		2018/7/27	6 years	"	0.92	500,000	-	500,000	-	500,000	"	
Bond E		"	7 years	"	1.00	2,300,000	-	2,300,000	-	2,300,000	"	
Bond F		"	10 years	"	1.30	1,400,000	-	1,400,000	-	1,400,000	"	
First debenture issue of 2019	"											
Bond B		2019/10/22	5 years	"	0.80	1,900,000	-	1,900,000	-	1,900,000	"	
Bond C		"	6 years	"	0.86	500,000	-	500,000	-	500,000	"	
Bond D		"	7 years	"	0.90	2,500,000	-	2,500,000	-	2,500,000	"	
Bond E		"	10 years	"	1.10	950,000	-	950,000	-	950,000	"	
Second debenture issue of 2019	"											
Bond A		2020/1/9	5 years	"	0.81	1,700,000	-	1,700,000	-	1,700,000	"	
Bond B		"	6 years	"	0.85	500,000	-	500,000	-	500,000	"	
Bond C		"	7 years	"	0.92	2,350,000	-	2,350,000	-	2,350,000	"	
Bond D		"	10 years	"	1.12	1,650,000	-	1,650,000	-	1,650,000	"	
First debenture issue of 2020	"											
Bond A		2020/5/14	5 years	"	0.80	1,900,000	-	1,900,000	-	1,900,000	"	
Bond B		"	7 years	"	0.90	4,100,000	-	4,100,000	-	4,100,000	"	
Bond C		"	10 years	"	1.00	600,000	-	600,000	-	600,000	"	
Second debenture issue of 2020	"											
Bond A		2020/9/9	5 years	"	0.69	2,850,000	-	2,850,000	-	2,850,000	"	
Bond B		"	7 years	"	0.79	3,700,000	-	3,700,000	-	3,700,000	"	
Bond C		"	10 years	"	0.90	1,400,000	-	1,400,000	-	1,400,000	"	
Bond D		"	12 years	"	1.00	300,000	-	300,000	-	300,000	"	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount					Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Balance as at June 30, 2024	Amortisation for the period	Book value		
Third debenture issue of 2020	Bank SinoPac Co., Ltd.											
Bond A		2020/12/28	5 years	Note1	0.53	\$ 1,800,000	\$ -	\$ 1,800,000	\$ -	\$ 1,800,000	None	
Bond B		"	7 years	"	0.63	6,600,000	-	6,600,000	-	6,600,000	"	
Bond C		"	10 years	"	0.68	3,400,000	-	3,400,000	-	3,400,000	"	
Bond D		"	15 years	"	0.90	200,000	-	200,000	-	200,000	"	
First debenture issue of 2021	"											
Bond A		2021/5/14	3 years	"	0.48	1,300,000	(1,300,000)	-	-	-	"	
Bond B		"	5 years	"	0.54	2,100,000	-	2,100,000	-	2,100,000	"	
Bond C		"	7 years	"	0.63	5,700,000	-	5,700,000	-	5,700,000	"	
Bond D		"	10 years	"	0.73	2,200,000	-	2,200,000	-	2,200,000	"	
Bond E		"	15 years	"	0.95	700,000	-	700,000	-	700,000	"	
Second debenture issue of 2021	"											
Bond A		2021/9/30	5 years	"	0.51	2,550,000	-	2,550,000	-	2,550,000	"	
Bond B		"	7 years	"	0.62	10,300,000	-	10,300,000	-	10,300,000	"	
Bond C		"	10 years	"	0.70	2,400,000	-	2,400,000	-	2,400,000	"	
Bond D		"	15 years	"	0.84	200,000	-	200,000	-	200,000	"	
Third debenture issue of 2021	"											
Bond A		2021/12/8	3 years	"	0.55	1,000,000	-	1,000,000	-	1,000,000	"	
Bond B		"	5 years	"	0.63	5,500,000	-	5,500,000	-	5,500,000	"	
Bond C		"	7 years	"	0.72	4,000,000	-	4,000,000	-	4,000,000	"	
Bond D		"	10 years	"	0.82	1,650,000	-	1,650,000	-	1,650,000	"	
First debenture issue of 2022	"											
Bond A		2022/5/6	3 years	"	1.05	200,000	-	200,000	-	200,000	"	
Bond B		"	5 years	"	1.15	3,500,000	-	3,500,000	-	3,500,000	"	
Bond C		"	7 years	"	1.20	800,000	-	800,000	-	800,000	"	
Second debenture issue of 2022	"											
Bond A		2022/8/18	3 years	"	1.60	3,200,000	-	3,200,000	-	3,200,000	"	
Bond B		"	5 years	"	1.67	5,400,000	-	5,400,000	-	5,400,000	"	
Bond C		"	7 years	"	1.70	1,300,000	-	1,300,000	-	1,300,000	"	
Bond D		"	10 years	"	1.85	700,000	-	700,000	-	700,000	"	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount					Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Balance as at June 30, 2024	Amortisation for the period	Book value		
Third debenture issue of 2022	Bank SinoPac Co., Ltd.											
Bond A		2022/10/21	3 years	Note1	1.65	\$ 1,200,000	\$ -	\$ 1,200,000	\$ -	\$ 1,200,000	None	
Bond B		"	5 years	"	1.75	6,700,000	-	6,700,000	-	6,700,000	"	
Bond C		"	7 years	"	1.80	300,000	-	300,000	-	300,000	"	
Bond D		"	10 years	"	1.95	300,000	-	300,000	-	300,000	"	
First debenture issue of 2023	"											
Bond A		2023/4/20	3 years	"	1.50	1,300,000	-	1,300,000	-	1,300,000	"	
Bond B		"	5 years	"	1.62	12,600,000	-	12,600,000	-	12,600,000	"	
Bond C		"	7 years	"	1.68	4,500,000	-	4,500,000	-	4,500,000	"	
Bond D		"	10 years	"	1.85	2,900,000	-	2,900,000	-	2,900,000	"	
Second debenture issue of 2023	"											
Bond A		2023/7/5	3 years	"	1.52	800,000	-	800,000	-	800,000	"	
Bond B		"	5 years	"	1.62	6,200,000	-	6,200,000	-	6,200,000	"	
Bond C		"	7 years	"	1.68	2,000,000	-	2,000,000	-	2,000,000	"	
Bond D		"	10 years	"	1.83	3,350,000	-	3,350,000	-	3,350,000	"	
Third debenture issue of 2023	"											
Bond A		2023/9/14	3 years	"	1.53	700,000	-	700,000	-	700,000	"	
Bond B		"	5 years	"	1.65	6,300,000	-	6,300,000	-	6,300,000	"	
Bond C		"	7 years	"	1.70	1,900,000	-	1,900,000	-	1,900,000	"	
Bond D		"	10 years	"	1.81	6,300,000	-	6,300,000	-	6,300,000	"	
Fourth debenture issue of 2023	"											
Bond A		2023/11/22	5 years	Note 3	1.72	1,400,000	-	1,400,000	-	1,400,000	"	
Bond B		"	7 years	"	1.74	900,000	-	900,000	-	900,000	"	
First debenture issue of 2024	"											
Bond A		2024/1/11	3 years	Note 1	1.68	900,000	-	900,000	-	900,000	"	
Bond B		"	5 years	"	1.80	9,300,000	-	9,300,000	-	9,300,000	"	
Bond C		"	10 years	"	1.90	1,200,000	-	1,200,000	-	1,200,000	"	
Second debenture issue of 2024	"											
Bond A		2024/4/25	3 years	"	1.70	1,150,000	-	1,150,000	-	1,150,000	"	
Bond B		"	5 years	"	1.80	4,950,000	-	4,950,000	-	4,950,000	"	
Bond C		"	7 years	"	1.84	300,000	-	300,000	-	300,000	"	
Bond D		"	10 years	"	1.90	1,600,000	-	1,600,000	-	1,600,000	"	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount					Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Balance as at June 30, 2024	Amortisation for the period	Book value		
Issued Foreign unsecured corporate bonds in the amount of USD	-	2016/9/23	10 years	Note 2	3.00	USD 400,000 thousand	\$ -	USD 400,000 thousand	\$ -	USD 400,000 thousand	None	
Issued Foreign unsecured corporate bonds in the amount of JPY	-	2017/9/20	7 years	"	0.70	JPY 2,500,000 thousand	-	JPY 2,500,000 thousand	-	JPY 2,500,000 thousand	"	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2019/3/12	5 years	"	3.75	USD 700,000 thousand	USD 700,000 thousand	-	-	-	"	
Issued Foreign unsecured corporate bonds in the amount of USD	-	"	10 years	"	4.25	USD 300,000 thousand	-	USD 300,000 thousand	-	USD 300,000 thousand	"	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2020/10/28	5 years	"	1.63	USD 800,000 thousand	-	USD 800,000 thousand	-	USD 800,000 thousand	"	
Issued Foreign unsecured corporate bonds in the amount of USD	-	"	10 years	"	2.50	USD 600,000 thousand	-	USD 600,000 thousand	-	USD 600,000 thousand	"	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2021/8/25	7 years	"	1.88	USD 110,000 thousand	-	USD 110,000 thousand	-	USD 110,000 thousand	"	
First convertible debenture issue of 2021	-	2021/8/5	5 years	"	0.00	19,584,600	-	19,183,116	-	19,183,116	"	

Note 1:Principal is due at maturity. Interest is paid annually at simple interest rate.

Note 2:Principal is due at maturity. Interest is paid semi-annually at simple interest rate.

Note 3:The Company's bonds are Sustainability-Linked Bonds (SLB) with coupon rates linked to the sustainability performance targets set by the Company. If none of the trigger event occurs, the fixed interest rate will be 1.72% per annum for Bond A and 1.74% per annum for Bond B. If a trigger event occurs, the fixed interest rate of the bonds will be adjusted. Information about Sustainability-Linked Bonds will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Major Shareholders Information  
June 30, 2024

Table 12

Major Shareholders	Shareholding	
	Number of Shares Held	Shareholding Ratio
Terry Gou	1,742,198,518	12.56 %

**HON HAI PRECISION INDUSTRY CO., LTD. AND  
SUBSIDIARIES**

**CONSOLIDATED FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITORS' REPORT**

**DECEMBER 31, 2023 AND 2022**

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For the convenience of readers and for information purpose only, the auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language auditors' report and financial statements shall prevail.



## INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of Hon Hai Precision Industry Co., Ltd.

### Opinion

We have audited the accompanying consolidated balance sheets of Hon Hai Precision Industry Co., Ltd. and its subsidiaries (the "Group") as of December 31, 2023 and 2022, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the reports of other independent auditors (please refer to the Other matter section), the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2023 and 2022, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

### Basis for opinion

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

### Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Group's 2023 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Group's 2023 consolidated financial statements are stated as follows:

#### Cut-off of hub sales revenue

##### Description

Refer to Note 4(36) for accounting policies on revenue recognition.

The Group recognises revenue upon acceptance of the goods by the customers (when control of the products is transferred) if picked up from hub. For pick-ups from hub, the Group recognises sales revenue based on movements of inventories contained in the statements or other information provided by the hub custodians. As the hubs are located around the world with numerous custodians, the frequency and contents of statements provided by custodians vary, and the process of revenue recognition involves

numerous manual procedures, these factors may potentially result in inaccurate timing of sales revenue recognition and the discrepancy in inventory quantities between the physical inventory and accounting records.

As there are numerous daily sales revenue transactions from hubs and the transaction amounts prior to and after the balance sheet date are significant to the financial statements, we identified the cut-off of hub sales revenue as a key audit matter.

#### How our audit addressed the matter

We performed the following audit procedures in respect of the above key audit matter:

- A. Assessed and tested the appropriateness of internal controls over the cut-off of hub sales revenue for a specific period prior to and after the balance sheet date, including agreeing to respective supporting documents provided by hub custodians, and validated the proper timing of recognising movements of inventories and respective transfer of cost of goods sold.
- B. Confirmed or conducted physical count of inventory quantities held at hubs and agreed to accounting records.

### **Allowance for inventory valuation losses**

#### Description

Refer to Note 4(14) for accounting policies on inventory valuation, Note 5(2)3 for uncertainty of accounting estimates and assumptions in relation to inventory valuation losses, and Note 6(7) for details of inventories. As of December 31, 2023, the Group's inventories and allowance for inventory valuation losses amounted to NT\$753,087,940 thousand and NT\$22,322,539 thousand, respectively.

The Group is primarily engaged in manufacturing and sales of 3C electronic products. Due to rapid technological innovations, short lifespan of electronic products and fluctuations in market prices, there is a higher risk of inventory losses arising from market value decline or obsolescence. The Group recognises inventories at the lower of cost and net realisable value, and the net realisable value is estimated based on historical experience. An allowance for inventory valuation losses is provided for those inventories aged over a certain period and those individually identified as obsolete or damaged.

As the amounts of inventories are material, the types of inventories vary, and the estimation of net realisable value for individually obsolete or damaged inventories is subject to management's judgment, we considered the allowance for inventory valuation losses a key audit matter.

#### How our audit addressed the matter

We performed the following audit procedures in relation to the provision for inventory valuation losses for individually obsolete or damaged inventories:

- A. Ensured consistent application of accounting policies in relation to allowance for inventory valuation losses and assessed the reasonableness of these policies.
- B. Validated the appropriateness of system logic of inventory aging report utilised by management to ensure proper classification of inventories aged over a certain period.

- C. Evaluated the reasonableness of inventories individually identified as obsolete or damaged by checking the related supporting documents and comparing with the information obtained from physical inventory count.
- D. Discussed with management the net realisable value of inventories aged over a certain period and individually identified as obsolete or damaged, validated respective supporting documents and reperformed the calculation.

### **Impairment assessment on goodwill arising from the acquisition of Belkin International Inc. (“Belkin”) and its subsidiaries**

#### Description

Refer to Note 4(21) for accounting policy on impairment assessment of non-financial assets, Note 5(2)1 for critical accounting estimates and assumptions in relation to impairment assessment of goodwill, and Note 6(13) for details of impairment loss.

As of December 31, 2023, the Group had goodwill arising from the acquisition of Belkin and its subsidiaries amounting to NT\$11,684,205 thousand.

Impairment assessment is performed based on the value in use calculation using the discounted cash flow model to determine the recoverable amounts of the cash-generating unit (“CGU”). As the key assumptions, including expected growth rate and discount rate, used in the calculation of expected future cash flows involve significant judgement and estimation uncertainty and have a significant impact in assessing goodwill impairment, we considered the impairment assessment on goodwill arising from the acquisition of Belkin and its subsidiaries a key audit matter.

#### How our audit addressed the matter

We performed the following audit procedures in respect of the above key audit matter:

- A. Obtained an understanding of, and validated the key control procedures performed by management, including review and approval of financial budgets and assumptions.
- B. Assessed the appropriateness of the valuation methodology used in determining the recoverable amount.
- C. Involved valuation specialists to assess the reasonableness of the key assumptions, including expected growth rate, expected gross margin and discount rate, used as follows:
  - a. Evaluated the assumptions used, mainly expected growth rate and expected gross margin used in the impairment assessment by comparing them to historical results, economic and industry forecast;
  - b. Benchmarked the discount rate range which is used in determining the recoverable amount against certain market data and industry research; and
  - c. Performed sensitivity analysis over key assumptions used in the model to evaluate the potential impact on the recoverable amounts.

**Other matter – Reference to audits of other independent auditors**

We did not audit the financial statements of certain consolidated subsidiaries. Those financial statements were audited by other independent auditors, whose reports thereon have been furnished to us, and our opinion expressed herein, insofar as it relates to the amounts included in the consolidated financial statements relative to these consolidated subsidiaries was based solely on the reports of other independent auditors. Total assets of those consolidated subsidiaries amounted to NT\$126,305,856 thousand and NT\$150,659,032 thousand, constituting 3.21% and 3.64% of the consolidated total assets as of December 31, 2023 and 2022, respectively, and total operating revenues amounted to NT\$175,267,526 thousand and NT\$228,515,755 thousand, constituting 2.84% and 3.45% of the consolidated total operating revenues for the years then ended, respectively.

**Other matter – Parent company only financial reports**

We have audited and expressed an unqualified opinion with other matter paragraph on the parent company only financial statements of Hon Hai Precision Industry Co., Ltd. as at and for the years ended December 31, 2023 and 2022.

**Responsibilities of management and those charged with governance for the consolidated financial statements**

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

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

Those charged with governance, including the Audit Committee, are responsible for overseeing the Group's financial reporting process.

**Auditors' responsibilities for the audit of the consolidated financial statements**

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

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

- A. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- B. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal controls.
- C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- D. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- E. Evaluate the overall presentation, structure, and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- F. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we

determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Hsu, Sheng-Chung   Hsu, Chieh-Ju

for and on behalf of PricewaterhouseCoopers, Taiwan

March 14, 2024

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The accompanying consolidated financial statements are not intended to present the consolidated financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such consolidated financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China.

Accordingly, the accompanying consolidated financial statements and independent accountants are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the consolidated financial statements are the responsibility of the management, PricewaterhouseCoopers, Taiwan cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

**HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES**  
**CONSOLIDATED BALANCE SHEETS**  
**DECEMBER 31, 2023 AND 2022**  
**(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)**

	Assets	Notes	December 31, 2023		December 31, 2022	
			Amount	%	Amount	%
	<b>Current assets</b>					
1100	Cash and cash equivalents	6(1)	\$ 1,197,662,695	30	\$ 1,062,326,324	26
1110	Financial assets at fair value through profit or loss - current	6(2)	6,668,892	-	4,664,142	-
1120	Financial assets at fair value through other comprehensive income - current	6(3)	-	-	44,069	-
1136	Financial assets at amortised cost, net - current	6(4) and 8	145,746,084	4	17,696,967	-
1170	Accounts receivable, net	(5)	856,355,266	22	1,060,980,085	26
1180	Accounts receivable - related parties, net	7	15,914,897	-	37,710,086	1
1200	Other receivables	6(6)(11)	61,326,685	2	56,002,627	1
1210	Other receivables - related parties	7	3,380,865	-	1,719,679	-
130X	Inventories	6(7)	730,765,401	19	939,022,052	23
1410	Prepayments		16,409,352	-	17,280,096	-
1470	Other current assets	6(4)	1,735,814	-	3,059,394	-
11XX	<b>Total current assets</b>		<u>3,035,965,951</u>	<u>77</u>	<u>3,200,505,521</u>	<u>77</u>
	<b>Non-current assets</b>					
1510	Financial assets at fair value through profit or loss - non-current	6(2)	87,451,845	3	88,397,440	2
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	86,493,835	2	84,586,400	2
1535	Financial assets at amortised cost, net - non-current	6(4)	10,997,384	-	12,913,993	-
1550	Investments accounted for using equity method	6(8)	198,480,355	5	239,489,049	6
1600	Property, plant and equipment	6(9) and 8	393,967,393	10	362,404,684	9
1755	Right-of-use assets	6(10), 7 and 8	41,327,924	1	40,405,796	1
1760	Investment property - net	6(12)	9,710,296	-	10,438,085	-
1780	Intangible assets	6(13)	39,601,142	1	46,660,039	1
1840	Deferred income tax assets	6(37)	20,203,948	1	20,761,532	1
1900	Other non-current assets	6(11)(14)	15,588,904	-	27,411,741	1
15XX	<b>Total non-current assets</b>		<u>903,823,026</u>	<u>23</u>	<u>933,468,759</u>	<u>23</u>
1XXX	<b>Total assets</b>		<u>\$ 3,939,788,977</u>	<u>100</u>	<u>4,133,974,280</u>	<u>100</u>

(Continued)

**HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES**  
**CONSOLIDATED BALANCE SHEETS**  
**DECEMBER 31, 2023 AND 2022**  
**(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)**

Liabilities and Equity		Notes	December 31, 2023		December 31, 2022	
			Amount	%	Amount	%
<b>Current liabilities</b>						
2100	Short-term loans	6(15)	\$ 501,772,585	12	\$ 582,610,083	14
2110	Short-term notes and bills payable	6(16)	61,328,531	2	31,491,497	1
2120	Financial liabilities at fair value through profit or loss - current	6(2)	6,881,219	-	3,595,029	-
2170	Accounts payable		878,934,744	22	1,050,264,198	25
2180	Accounts payable - related parties	7	14,184,424	-	18,676,748	-
2200	Other payables	6(17) and 7	227,364,742	6	246,735,591	6
2230	Current tax liabilities	6(37)	24,744,828	1	24,602,394	1
2250	Provisions for liabilities - current	6(24)	1,557,895	-	3,891,380	-
2280	Lease liabilities - current	7	5,742,360	-	8,333,100	-
2320	Long-term liabilities, current portion	6(19)(20)	85,892,209	2	33,092,726	1
2399	Other current liabilities - other	6(18)	100,931,157	3	110,520,773	3
21XX	<b>Total current liabilities</b>		<u>1,909,334,694</u>	<u>48</u>	<u>2,113,813,519</u>	<u>51</u>
<b>Non-current liabilities</b>						
2530	Corporate bonds payable	6(19)	230,519,100	6	245,282,706	6
2540	Long-term loans	6(20)	41,105,940	1	55,734,601	1
2550	Provisions for liabilities - non-current	6(24)	2,087,697	-	459,026	-
2570	Deferred income tax liabilities	6(37)	40,673,723	1	39,123,808	1
2580	Lease liabilities - non-current	7	16,711,377	1	17,461,579	1
2600	Other non-current liabilities	6(23)	13,112,800	-	11,568,002	-
25XX	<b>Total non-current liabilities</b>		<u>344,210,637</u>	<u>9</u>	<u>369,629,722</u>	<u>9</u>
2XXX	<b>Total liabilities</b>		<u>2,253,545,331</u>	<u>57</u>	<u>2,483,443,241</u>	<u>60</u>
<b>Equity</b>						
<b>Equity attributable to owners of parent</b>						
	Share capital	6(25)				
3110	Common stock		138,629,906	4	138,629,906	4
	Capital reserve	6(26)				
3200	Capital surplus		198,652,898	5	193,794,160	5
	Retained earnings	6(27)				
3310	Legal reserve		199,205,382	5	184,894,008	4
3320	Special reserve		82,154,208	2	89,505,893	2
3350	Unappropriated retained earnings		987,703,855	25	925,890,351	22
	Other equity interest	6(28)				
3400	Other equity interest		(113,221,953)	(3)	(82,154,208)	(2)
3500	Treasury stocks	6(25)	(15,194)	-	(15,194)	-
31XX	<b>Equity attributable to owners of the parent</b>		<u>1,493,109,102</u>	<u>38</u>	<u>1,450,544,916</u>	<u>35</u>
36XX	Non-controlling interest	6(29)	193,134,544	5	199,986,123	5
3XXX	<b>Total equity</b>		<u>1,686,243,646</u>	<u>43</u>	<u>1,650,531,039</u>	<u>40</u>
	Commitments and contingent liabilities	9				
	Subsequent events	11				
3X2X	<b>Total liabilities and equity</b>		<u>\$ 3,939,788,977</u>	<u>100</u>	<u>\$ 4,133,974,280</u>	<u>100</u>

The accompanying notes are an integral part of these consolidated financial statements.



HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
YEARS ENDED DECEMBER 31, 2023 AND 2022

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

Items	Notes	Years ended December 31			
		2023		2022	
		Amount	%	Amount	%
4000 Operating revenue	6(30) and 7	\$ 6,162,221,359	100	\$ 6,626,996,750	100
5000 Operating costs	6(7)(34) and 7	(5,774,273,890)	(94)	(6,226,911,592)	(94)
5900 <b>Net operating margin</b>		387,947,469	6	400,085,158	6
Operating expenses	6(34)				
6100 Selling expenses		(24,988,413)	-	(30,373,898)	-
6200 General and administrative expenses		(86,410,794)	(1)	(81,665,346)	(1)
6300 Research and development expenses		(110,019,767)	(2)	(114,258,072)	(2)
6000 <b>Total operating expenses</b>		(221,418,974)	(3)	(226,297,316)	(3)
6900 Operating profit		166,528,495	3	173,787,842	3
Non-operating income and expenses					
7100 Interest income	6(31)	81,700,214	1	43,302,946	1
7010 Other income	6(32)	10,292,133	-	11,451,380	-
7020 Other gains and losses	6(33)	12,618,861	-	(12,067,275)	-
7050 Finance costs	6(36)	(65,543,261)	(1)	(34,736,195)	(1)
7060 Share of profit (loss) of associates and joint ventures accounted for using equity method	6(8)	(13,372,229)	-	5,772,788	-
7000 <b>Total non-operating income and expenses</b>		25,695,718	-	13,723,644	-
7900 <b>Profit before income tax</b>		192,224,213	3	187,511,486	3
7950 Income tax expense	6(37)	(37,434,831)	(1)	(36,439,937)	(1)
8200 <b>Profit for the year</b>		\$ 154,789,382	2	\$ 151,071,549	2

(Continued)

**HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

			Years ended December 31			
			2023		2022	
Items	Notes		Amount	%	Amount	%
<b>Other comprehensive income</b>						
<b>Components of other comprehensive income (loss) that will not be reclassified to profit or loss</b>						
8311	Gain on remeasurement of defined benefit plans	6(21)	\$ 51,098	-	\$ 208,286	
8316	Unrealised loss on valuation of financial assets at fair value through other comprehensive income	6(28)(29)	(9,481,466)	-	(40,378,633)	(1)
8320	Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method	6(28)	1,181,784	-	(4,565,722)	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(37)	1,750,957	-	3,421,415	-
8310	Other comprehensive loss that will not be reclassified to profit or loss		(6,497,627)	-	(41,314,654)	(1)
<b>Components of other comprehensive income (loss) that will be reclassified to profit or loss</b>						
8361	Financial statements translation differences of foreign operations	6(28)(29)	(24,592,479)	-	59,847,080	1
8368	Loss on hedging instrument		-	-	(230,463)	-
8370	Share of other comprehensive loss of associates and joint ventures accounted for using equity method	6(28)	(3,218,901)	-	(4,881,107)	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6(37)	-	-	34,566	-
8360	Other comprehensive (loss) income that will be reclassified to profit or loss		(27,811,380)	-	54,770,076	1
8300	<b>Other comprehensive (loss) income for the year</b>		<u>\$ (34,309,007)</u>	<u>-</u>	<u>\$ 13,455,422</u>	<u>-</u>
8500	<b>Total comprehensive income for the year</b>		<u><u>\$ 120,480,375</u></u>	<u><u>2</u></u>	<u><u>\$ 164,526,971</u></u>	<u><u>2</u></u>
Profit attributable to:						
8610	Owners of the parent		\$ 142,098,208	2	\$ 141,482,714	2
8620	Non-controlling interest		12,691,174	-	9,588,835	-
			<u>\$ 154,789,382</u>	<u>2</u>	<u>\$ 151,071,549</u>	<u>2</u>
Comprehensive income attributable to:						
8710	Owners of the parent		\$ 111,618,942	2	\$ 150,682,663	2
8720	Non-controlling interest		8,861,433	-	13,844,308	-
			<u>\$ 120,480,375</u>	<u>2</u>	<u>\$ 164,526,971</u>	<u>2</u>
Earnings per share (in dollars)						
		6(38)				
9750	Basic earnings per share		<u>\$ 10.25</u>		<u>\$ 10.21</u>	
9850	Diluted earnings per share		<u>\$ 10.07</u>		<u>\$ 10.06</u>	

The accompanying notes are an integral part of these consolidated financial statements.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
YEARS ENDED DECEMBER 31, 2023 AND 2022  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Equity attributable to owners of the parent													
		Retained Earnings					Other Equity Interest						
							Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments	Treasury stocks	Total	Non-controlling interest	Total equity
	Notes	Common stock	Capital reserve	Legal reserve	Special reserve	Unappropriated retained earnings							
2022													
Balance at January 1, 2022		\$138,629,906	\$202,084,430	\$170,755,591	\$87,315,126	\$871,193,344	\$ (146,312,958)	\$56,641,420	\$165,645	\$(15,194)	\$1,380,457,310	\$192,802,808	\$1,573,260,118
Profit		-	-	-	-	141,482,714	-	-	-	-	141,482,714	9,588,835	151,071,549
Other comprehensive income (loss)	6(28)(29)	-	-	-	-	166,629	49,684,070	(40,485,105)	(165,645)	-	9,199,949	4,255,473	13,455,422
Total comprehensive income (loss)		-	-	-	-	141,649,343	49,684,070	(40,485,105)	(165,645)	-	150,682,663	13,844,308	164,526,971
Appropriations of 2021 earnings:	6(27)												
Legal reserve		-	-	14,138,417	-	(14,138,417)	-	-	-	-	-	-	-
Special reserve		-	-	-	2,190,767	(2,190,767)	-	-	-	-	-	-	-
Cash dividends		-	-	-	-	(72,087,551)	-	-	-	-	(72,087,551)	-	(72,087,551)
Changes in equity of associates and joint ventures accounted for using the equity method	6(8)(26)	-	321,565	-	-	(367,570)	-	-	-	-	(46,005)	-	(46,005)
Adjustments arising from changes in percentage of ownership in subsidiaries	6(26)	-	(7,895,181)	-	-	202,036	-	-	-	-	(7,693,145)	-	(7,693,145)
Disposal of investments accounted for using equity method	6(26)(28)	-	(716,654)	-	-	(81,813)	(51,702)	81,813	-	-	(768,356)	-	(768,356)
Decrease in non-controlling interests	6(29)	-	-	-	-	-	-	-	-	-	-	(6,660,993)	(6,660,993)
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	1,711,746	-	(1,711,746)	-	-	-	-	-
Balance at December 31, 2022		\$138,629,906	\$193,794,160	\$184,894,008	\$89,505,893	\$925,890,351	\$ (96,680,590)	\$14,526,382	\$-	\$(15,194)	\$1,450,544,916	\$199,986,123	\$1,650,531,039
2023													
Balance at January 1, 2023		\$138,629,906	\$193,794,160	\$184,894,008	\$89,505,893	\$925,890,351	\$ (96,680,590)	\$14,526,382	\$-	\$(15,194)	\$1,450,544,916	\$199,986,123	\$1,650,531,039
Profit		-	-	-	-	142,098,208	-	-	-	-	142,098,208	12,691,174	154,789,382
Other comprehensive income (loss)	6(28)(29)	-	-	-	-	40,879	(24,864,841)	(5,655,304)	-	-	(30,479,266)	(3,829,741)	(34,309,007)
Total comprehensive income (loss)		-	-	-	-	142,139,087	(24,864,841)	(5,655,304)	-	-	111,618,942	8,861,433	120,480,375
Appropriations of 2022 earnings:	6(27)												
Legal reserve		-	-	14,311,374	-	(14,311,374)	-	-	-	-	-	-	-
Special reserve		-	-	-	(7,351,685)	7,351,685	-	-	-	-	-	-	-
Cash dividends		-	-	-	-	(73,473,850)	-	-	-	-	(73,473,850)	-	(73,473,850)
Changes in equity of associates and joint ventures accounted for using the equity method	6(8)(26)	-	667,778	-	-	(408,971)	-	-	-	-	258,807	-	258,807
Adjustments arising from changes in percentage of ownership in subsidiaries	6(26)	-	5,685,800	-	-	(33,862)	-	-	-	-	5,651,938	-	5,651,938
Disposal of investments accounted for using equity method	6(26)(28)	-	(1,494,840)	-	-	(28,941)	3,189	28,941	-	-	(1,491,651)	-	(1,491,651)
Decrease in non-controlling interests	6(29)	-	-	-	-	-	-	-	-	-	-	(15,713,012)	(15,713,012)
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	579,730	-	(579,730)	-	-	-	-	-
Balance at December 31, 2023		\$138,629,906	\$198,652,898	\$199,205,382	\$82,154,208	\$987,703,855	\$ (121,542,242)	\$8,320,289	\$-	\$(15,194)	\$1,493,109,102	\$193,134,544	\$1,686,243,646

The accompanying notes are an integral part of these consolidated financial statements.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2023 AND 2022  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

		Years ended December 31	
	Notes	2023	2022
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Profit before income tax		\$ 192,224,213	\$ 187,511,486
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(34)	78,672,149	70,607,531
Amortization	6(34)	5,733,612	5,852,777
Cost of share-based payments	6(35)	2,552,894	1,393,774
Provision for doubtful accounts and sales discount	12(2)	4,686,208	4,402,403
Impairment loss	6(33)	884,380	1,496,302
Gain on disposal of property, plant and equipment, net	6(33)	(5,857,234)	(492,276)
Loss on financial assets or liabilities at fair value through profit or loss, net	6(33)	7,470,272	7,669,137
Share of profit of associates and joint ventures accounted for using equity method	6(8)	13,372,229	(5,772,788)
Gain on disposal of investments	6(33)	(9,010,562)	(3,375,825)
Interest expense	6(36)	64,341,151	34,337,195
Interest income	6(31)	(81,700,214)	(43,302,946)
Dividend income	6(32)	(3,903,650)	(5,290,039)
Gain from lease modification	6(10)	(308,600)	(2,414)
Loss on disposal of intangible assets	6(33)	284,826	-
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss, mandatorily measured at fair value		(2,223,286)	5,788,564
Hedging instruments		-	838,321
Notes receivable		(427,413)	336,839
Accounts receivable		193,279,156	80,660,413
Accounts receivable - related parties		21,390,078	(1,801,286)
Other receivables		(2,271,616)	2,477,999
Inventories		201,691,848	(251,589,201)
Prepayments		720,924	786,329
Changes in operating liabilities			
Accounts payable		(163,687,919)	(22,066,325)
Accounts payable - related parties		(4,250,612)	(2,974,263)
Other payables		(23,072,261)	24,438,281
Provisions for liabilities		(704,814)	1,043,172
Contract liabilities		(934,556)	6,054,655
Other current liabilities		(8,781,401)	42,690,806
Accrued pension liabilities		(123,678)	(273,472)
Cash inflow generated from operations		480,046,124	141,445,149
Income taxes paid		(34,493,407)	(31,736,783)
Net cash flows from operating activities		445,552,717	109,708,366

(Continued)

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2023 AND 2022  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS			
	Notes	Years ended December 31	
		2023	2022
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Acquisition of financial assets at fair value through profit or loss		\$ (6,996,346)	\$ (11,666,925)
Proceeds from disposal of financial assets at fair value through profit or loss		364,162	3,406,275
(Acquisition) disposal of financial assets at amortised cost - current		(126,815,045)	41,708,597
Acquisition of financial assets at amortised cost - non-current		(6,325,750)	(2,889,416)
Proceeds from disposal of financial assets at amortised cost - non-current		3,926,137	-
Repayment of financial assets at amortised cost at due date		2,864,680	2,878,200
Acquisition of financial assets at fair value through other comprehensive income		(1,936,545)	(6,467,925)
Proceeds from disposal of financial assets at fair value through other comprehensive income		2,296,748	2,974,856
(Increase) decrease in other receivables due from related parties		(1,365,067)	1,383,941
Decrease in other receivables		-	703,187
Decrease in other current assets		1,479,266	7,691,100
Net cash flows (used in) from acquisition of subsidiaries		(6,400,905)	214,395
Proceeds from disposal of subsidiaries		1,211,981	1,392,865
Acquisition of investments accounted for using equity method		(3,407,052)	(48,035,635)
Proceeds from disposal of investments accounted for using equity method		1,306,205	1,292,170
Return of capital from investments accounted for using equity method	6(8)	24,734,235	-
Acquisition of property, plant and equipment	6(40)	(111,744,970)	(97,935,016)
Proceeds from disposal of property, plant and equipment	6(40)	10,588,756	3,692,337
Acquisition of investment properties		-	(107)
Proceeds from disposal of investment properties		47,297	280,276
Acquisition of right-of-use assets		(4,810,827)	(610,993)
Acquisition of intangible assets		(2,394,773)	(3,113,741)
Proceeds from disposal of intangible assets		132,388	1,299,175
Increase in other non-current assets		(3,455,178)	(3,318,772)
Dividends received		11,604,887	15,467,911
Interest received		77,925,173	43,009,276
Other investing activities		(703,567)	904,633
Exchange of intangible assets received	6(13)	-	299,630
Net cash flows used in investing activities		(137,874,110)	(45,439,706)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
(Decrease) increase in short-term loans		(74,236,869)	23,681,641
Increase in short-term notes and bills payable		30,534,472	7,545,403
Proceeds from issuing bonds		51,150,000	23,600,000
Repayments of bonds		(13,400,000)	(35,128,442)
Proceeds from long-term debt		18,682,192	24,673,641
Repayments of long-term debt		(29,071,525)	(5,903,302)
Increase (decrease) in other non-current liabilities		2,738,266	(375,890)
Payment of lease liabilities		(9,983,811)	(10,311,711)
Changes in other non-controlling interests	6(29)	(124,773)	(298,979)
Cash dividends paid to non-controlling interest	6(29)	(7,247,705)	(6,938,076)
Proceeds from issuance of shares by subsidiaries to non-controlling interests	6(29)	4,804,552	-
Repurchase of shares by a subsidiary	6(29)	-	(7,763,248)
Interest paid		(61,009,272)	(28,565,088)
Cash dividends paid	6(27)	(73,473,850)	(72,087,551)
Net cash flows used in financing activities		(160,638,323)	(87,871,602)
Net effect of changes in foreign currency exchange rates		(11,703,913)	26,512,255
Net increase in cash and cash equivalents		135,336,371	2,909,313
Cash and cash equivalents at beginning of year		1,062,326,324	1,059,417,011
Cash and cash equivalents at end of year		\$ 1,197,662,695	\$ 1,062,326,324

The accompanying notes are an integral part of these consolidated financial statements.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,  
EXCEPT AS OTHERWISE INDICATED)

1. HISTORY AND ORGANISATION

Hon Hai Precision Industry Co., Ltd. (the “Company”) was incorporated as a company limited by shares under the provisions of the Company Act of the Republic of China (R.O.C.). The Company and its subsidiaries (collectively referred herein as the “Group”) are primarily engaged in the manufacture, sales and service of connectors, case, thermal module, wired/wireless communication products, optical products, power supply modules, and assemblies for use in the IT, communications, automotive equipment, photo-electricity, precision molding, automobile, and consumer electronics industries.

2. THE DATE OF AUTHORISATION FOR ISSUANCE OF THE CONSOLIDATED FINANCIAL STATEMENTS AND PROCEDURES FOR AUTHORISATION

These consolidated financial statements were authorised for issuance by the Board of Directors on March 14, 2024.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

(1) Effect of the adoption of new issuances of or amendments to International Financial Reporting Standards (“IFRS®”) issued by International Accounting Standards Board (“IASB”) and came into effect as endorsed by the Financial Supervisory Commission (“FSC”)

New standards, interpretations and amendments endorsed by the FSC and became effective from 2023 are as follows:

New Standards, Interpretations and Amendments	Effective date by IASB
Amendments to IAS 1, ‘Disclosure of accounting policies’	January 1, 2023
Amendments to IAS 8, ‘Definition of accounting estimates’	January 1, 2023
Amendments to IAS 12, ‘Deferred tax related to assets and liabilities arising from a single transaction’	January 1, 2023
Amendments to IAS 12, ‘International tax reform - pillar two model rules’	May 23, 2023

Except for the following, the above standards and interpretations have no significant impact to the Group’s financial condition and financial performance based on the Group’s assessment.

Refer to Note 6(37) for details of the quantitative impact:

Amendments to IAS 12, “International tax reform - pillar two model rules”

The amendments give companies temporary relief from accounting for deferred income taxes arising from the tax law enacted or substantively enacted to implement the Pillar Two model rules published by the Organisation for Economic Co-operation and Development (OECD). An entity shall neither recognise nor disclose information about deferred tax assets and liabilities related to Pillar Two income taxes.

(2) Effect of new issuances of or amendments to IFRS issued by the IASB as endorsed by the FSC but not yet adopted by the Group

New standards, interpretations and amendments endorsed by the FSC and will become effective from 2024 are as follows:

New Standards, Interpretations and Amendments	Effective date by IASB
Amendments to IFRS 16, 'Lease liability in a sale and leaseback'	January 1, 2024
Amendments to IAS 1, 'Classification of liabilities as current or non-current'	January 1, 2024
Amendments to IAS 1, 'Non-current liabilities with covenants'	January 1, 2024
Amendments to IAS 7 and IFRS 7, 'Supplier finance arrangements'	January 1, 2024

The above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

(3) IFRS issued by IASB but not yet endorsed by the FSC

New standards, interpretations and amendments issued by IASB but not yet included in the IFRS as endorsed by the FSC are as follows:

New Standards, Interpretations and Amendments	Effective date by IASB
Amendments to IFRS 10 and IAS 28, 'Sale or contribution of assets between an investor and its associate or joint venture'	To be determined by IASB
IFRS 17, 'Insurance contracts'	January 1, 2023
Amendments to IFRS 17, 'Insurance contracts'	January 1, 2023
Amendment to IFRS 17, 'Initial application of IFRS 17 and IFRS 9 – comparative information'	January 1, 2023
Amendments to IAS 21, 'Lack of exchangeability'	January 1, 2025

The above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES

Unless otherwise stated, the principal accounting policies applied in the preparation of these consolidated financial statements set out below have been consistently applied to all the periods presented.

(1) Compliance statement

The consolidated financial statements of the Group have been prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers", International Financial Reporting Standards, International Accounting Standards, IFRIC® Interpretations, and SIC® Interpretations that came into effect as endorsed by the FSC (collectively referred herein as the "IFRSs").

(2) Basis of preparation

A. Except for the following items, these consolidated financial statements have been prepared under the historical cost convention:

- (a) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.
- (b) Financial assets at fair value through other comprehensive income.
- (c) Defined benefit liabilities recognised based on the net amount of pension fund assets less present value of defined benefit obligation.

B. The preparation of financial statements in conformity with IFRSs requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

### (3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

- (a) All subsidiaries are included in the Group's consolidated financial statements. Subsidiaries are all entities (including structured entities) controlled by the Group. The Group controls an entity when the Group is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. Consolidation of subsidiaries begins from the date the Group obtains control of the subsidiaries and ceases when the Group loses control of the subsidiaries.
- (b) Inter-company transactions, balances and unrealised gains or losses on transactions between companies within the Group are eliminated. Accounting policies of subsidiaries have been adjusted where necessary to ensure consistency with the policies adopted by the Group.
- (c) Profit or loss and each component of other comprehensive income are attributed to the owners of the parent and to the non-controlling interests. Total comprehensive income is attributed to the owners of the parent and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.
- (d) Changes in a parent's ownership interest in a subsidiary that do not result in the parent losing control of the subsidiary (transactions with non-controlling interests) are accounted for as equity transactions, i.e. transactions with owners in their capacity as owners. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognised directly in equity.
- (e) When the Group loses control of a subsidiary, the Group remeasures any investment retained in the former subsidiary at its fair value. That fair value is regarded as the fair value on initial recognition of a financial asset or the cost on initial recognition of the associate or joint venture. Any difference between fair value and carrying amount is recognised in profit or loss. All amounts previously recognised in other comprehensive



income in relation to the subsidiary should be reclassified from equity to profit or loss or transferred to retained earnings as specified by applicable IFRSs.

B. Subsidiaries included in the consolidated financial statements:

Investor	Subsidiary	Main Business Activities	Ownership (%)		Notes
			December 31, 2023	December 31, 2022	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Investment holdings in companies in Mainland China, Hong Kong, Europe and America primarily engaged in manufacturing, sale, research and development of computer cases, connectors and computer components	100	100	(a) (b) (g)
Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd. and subsidiaries	Investment holdings in hi-tech companies in Asia-Pacific and America	100	100	
Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd. and subsidiaries	Venture capital investments and provides planning, advisory and business operation and management services; its investees are primarily engaged in manufacturing and sales of computer terminal monitors and related components, data storage and processing equipment	100	100	
Hon Hai Precision Industry Co., Ltd.	Bon Shin International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing of computer terminal monitors and related components and computers and peripheral equipment	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Hon Yuan International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing of computer terminal monitors and related components and integrated circuit design	100	100	
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing of computer terminal monitors and related components and integrated circuit design	100	100	
Hon Hai Precision Industry Co., Ltd.	Lin Yih International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in providing FTTH broadband rental service, researching and manufacturing of routers	100	100	

Investor	Subsidiary	Main Business Activities	Ownership (%)		Notes
			December 31, 2023	December 31, 2022	
Hon Hai Precision Industry Co., Ltd.	Hon Hai/Foxconn Logistics California LLC.	Logistics services in America	100	100	
Hon Hai Precision Industry Co., Ltd.	Hon Hai/Foxconn Logistics Texas LLC.	Logistics services in America	100	100	
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd. and subsidiaries	Investment holdings in companies in Mainland China primarily engaged in manufacturing and sales of power supply modules, application modules and network cables assemblies	100	100	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore (Pte) Ltd. and subsidiaries	Asia-Pacific sales company and development of educational technology	100	100	
Hon Hai Precision Industry Co., Ltd.	Foxconn International Inc.	Patent applications in America	100	100	
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Leasing services	100	100	
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology - Hong Kong Limited and subsidiaries	Investment holdings in companies in Mainland China, primarily engaged in manufacturing and trading of portable cameras	99.96	99.96	
Hon Hai Precision Industry Co., Ltd.	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	100	100	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited and subsidiaries	Investment holdings in Vietnam export processing and construction services companies and Brazil domestic sales companies	100	100	
Hon Hai Precision Industry Co., Ltd.	Hong Jin Chang Holdings Co., Ltd.-Hong Kong	Investment holdings and reinvestment in businesses relating to robots, equipment, molds, parts, accessories and corresponding services	-	-	(f)
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V.- Netherlands and subsidiaries	Investment holdings in companies in Europe	100	100	
Hon Hai Precision Industry Co., Ltd.	Syntrend Creative Park Co., Ltd.	Retail of office machinery and equipment and electronic appliances, and information/software services	74.80	74.80	

Investor	Subsidiary	Main Business Activities	Ownership (%)		Notes
			December 31, 2023	December 31, 2022	
Hon Hai Precision Industry Co., Ltd.	Perobot Co., Ltd.	Sales, software development, repair services, after-sale services and rental services of robots	100	100	
Hon Hai Precision Industry Co., Ltd.	ECMMS Precision Singapore Pte. Ltd.	Manufacturing and sales of computers and data processing equipment	100	100	
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Eletronicos Ltda.	Manufacturing WIFI cards and modules	100	100	
Hon Hai Precision Industry Co., Ltd.	Foxconn MOEBG Industria De Eletronicos Ltda.-Brazil	CFTV, DVR, Bluetooth module, set-top box and optical network terminal	100	100	
Hon Hai Precision Industry Co., Ltd.	Asia Pacific Telecom Co., Ltd.	Telecom industry, storage of data and manufacturing of wire or wireless communication, installation of computer and satellite TV channels and telecom-related business, and providing 3rd-Generation of mobile phone services	-	36.89	(d)
Hon Hai Precision Industry Co., Ltd.	Foxtron Vehicle Technologies Co., Ltd.	Complete electric vehicles design and development, including technical authorisation and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems	46.25	51	(e)
Hon Hai Precision Industry Co., Ltd.	Socle Technology Corporation	Design, manufacture and sales of electronic components and software	100	100	
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Research, develop, design, manufacture and sales of the following products: 1. Manufacture and OEM of Si products 2. SiC power components 3. MEMS (Microelectromechanical Systems) products and manufacturing of SENSOR products and their corresponding ASIC analogue circuit	100	100	

(a) In January 2022, the Group's subsidiary, Fulian Yuzhan Precision Technology Co., Ltd., acquired 63% equity interest in Shenzhen Hengdrive Electric Co., Ltd. at a price of

RMB 378,000 thousand. Shenzhen Hengdrive Electric Co., Ltd. was included in the consolidated financial statements starting from the acquisition date.

- (b) In January 2022, the Group disposed a 100% equity interest in the subsidiary, Foshan Pulida Technology Co., Ltd., at a price of RMB 381,893 thousand and recognised total gain on disposal in the amount of RMB 276,029 thousand. Foshan Pulida Technology Co., Ltd. was not anymore included consolidated financial statements starting from the date of disposal.
- (c) In May 2022, the Group's subsidiary, Bon Shin International Investment Co., Ltd., participated in the cash capital increase of the investee, XSEMI Corporation, whose 49% equity interest was formerly held by Bon Shin International Investment Co., Ltd. through acquiring new shares of XSEMI Corporation at a price of \$1,599,000. Bon Shin International Investment Co., Ltd. cumulatively acquired 51% equity interest in XSEMI Corporation which was included in the consolidated financial statements starting from the date control was obtained.

On May 17, 2023, the Group sold 6% of the shares held in XSEMI Corporation and received cash amounting to \$204,000. In June 2023, the Group lost majority of the seats in the company's Board of Directors. As a result, the Group lost its control over XSEMI Corporation and it was not anymore included in the consolidated financial statements. The Group recognised its investments in the former subsidiary at fair value on the date that control ceased amounting to \$1,602,920 (shown as 'investments accounted for under equity method') and recognised gain of \$221,741 presented as 'other gains and losses'. The major assets of the subsidiary when it ceased to be included in the consolidated financial statements were investments accounted for under equity method amounting to \$3,036,895.

- (d) The Group acquired equity interest in Asia Pacific Telecom Co., Ltd. (APT) in 2019 and included APT as a subsidiary as the Group had acquired the largest portion of voting rights in the shareholders' meeting of APT and directed the relevant activities of APT. On December 15, 2023, the registered ordinary shares in APT were exchanged for the newly issued ordinary shares in Far EasTone Telecommunications Co., Ltd. (FET) at a ratio of one share of APT to 0.0934406 share of FET, and since then, APT merged with FET and APT was the dissolved company. The Group lost control over APT and APT was not anymore included in the consolidated financial statements. The Group recognised the investment in FET at fair value of \$11,580,784 (shown as "financial assets at fair value through other comprehensive income") and gain on disposal of a subsidiary of \$3,895,596 (shown as "other gains and losses"). Refer to Note 6(40) D. for details.
- (e) The Group included Foxtron Vehicle Technologies Co., Ltd. as a subsidiary as the Group had acquired the largest portion of voting rights in the shareholders' meeting of Foxtron Vehicle Technologies Co., Ltd. and directed the relevant activities of Foxtron Vehicle Technologies Co., Ltd.

- (f) The Group's subsidiary, Hong Jin Chang Holdings Co., Ltd.-Hong Kong, was dissolved and liquidated during the year ended December 31, 2022.
- (g) On July 3, 2023, the Group's subsidiary, Foxconn Interconnect Technology Singapore Pte. Ltd., acquired Prettl SWH GmbH and its subsidiaries at an adjusted price of EUR 193,091 thousand. Prettl SWH GmbH and its subsidiaries were included in the consolidated financial statements starting from the acquisition date. Prettl SWH GmbH then changed its name to FIT Voltaira Group GmbH ("Voltaira"). Refer to Note 6(39) for relevant information.
- C. Subsidiaries not included in the consolidated financial statements: None.
- D. Adjustments for subsidiaries with different balance sheet dates: None.
- E. Significant restrictions: None.
- F. Subsidiaries that have non-controlling interests that are material to the Group:

The information on non-controlling interest and respective subsidiaries is as follows:

Name of subsidiary	Principal place of business	Non-controlling interest		Non-controlling interest		Description
		December 31, 2023		December 31, 2022		
		Amount	Ownership %	Amount	Ownership %	
FIH Mobile Limited	Cayman	\$ 17,097,800	36 %	\$ 19,696,413	36 %	
Foxconn Interconnect Technology Limited	Cayman	21,646,354	29 %	20,619,126	29 %	
Foxconn Ventures Pte. Ltd.	Singapore	25,137,733	46 %	24,185,933	46 %	
Foxconn Industrial Internet Co., Ltd.	China	96,680,006	16 %	90,629,262	16 %	
Asia Pacific Telecom Co., Ltd.	Taiwan	-	- %	16,172,828	63 %	
		<u>\$ 160,561,893</u>		<u>\$ 171,303,562</u>		

Summarised financial information of the subsidiary:

Balance sheets

	FIH Mobile Limited	
	December 31, 2023	December 31, 2022
Current assets	\$ 105,475,323	\$ 136,840,297
Non-current assets	27,174,523	32,380,715
Current liabilities	(84,052,184)	(113,885,980)
Non-current liabilities	(647,944)	(432,445)
Total net assets	<u>\$ 47,949,718</u>	<u>\$ 54,902,587</u>

	Foxconn Interconnect Technology Limited	
	December 31, 2023	December 31, 2022
Current assets	\$ 95,530,155	\$ 84,882,307
Non-current assets	60,898,465	54,761,704
Current liabilities	(78,700,327)	(47,273,766)
Non-current liabilities	(2,876,461)	(20,295,736)
Total net assets	<u>\$ 74,851,832</u>	<u>\$ 72,074,509</u>

	Foxconn Ventures Pte. Ltd.	
	December 31, 2023	December 31, 2022
Current assets	\$ 39,850,910	\$ 36,379,866
Non-current assets	15,401,132	16,780,432
Current liabilities	(4,278)	(4,402)
Total net assets	<u>\$ 55,247,764</u>	<u>\$ 53,155,896</u>

	Foxconn Industrial Internet Co., Ltd.	
	December 31, 2023	December 31, 2022
Current assets	\$ 1,093,730,794	\$ 1,099,500,421
Non-current assets	152,322,745	154,986,739
Current liabilities	(597,326,772)	(657,564,860)
Non-current liabilities	(39,226,172)	(25,032,265)
Total net assets	<u>\$ 609,500,595</u>	<u>\$ 571,890,035</u>

	Asia Pacific Telecom Co., Ltd.	
	December 31, 2022	
Current assets	\$	2,450,922
Non-current assets		37,352,088
Current liabilities		(9,819,690)
Non-current liabilities		(6,631,315)
Total net assets	\$	<u>23,352,005</u>

Statements of comprehensive income (loss)

	FIH Mobile Limited	
	Years ended December 31,	
	2023	2022
Revenue and other operating revenue	\$ 209,354,597	\$ 288,621,896
Loss for the year	(3,762,074)	(2,149,621)
Other comprehensive loss, net of tax	(3,085,715)	(9,121,329)
Total comprehensive loss for the year	<u>\$ (6,847,789)</u>	<u>\$ (11,270,950)</u>
Comprehensive loss attributable to non-controlling interest	\$ (2,400,296)	\$ (3,959,176)
Dividends paid to non-controlling interest	<u>\$ -</u>	<u>\$ -</u>

Foxconn Interconnect Technology Limited		
Years ended December 31,		
	2023	2022
Revenue and other operating revenue	\$ 129,050,568	\$ 132,281,806
Profit for the year	4,036,227	5,076,889
Other comprehensive loss, net of tax	(1,229,148)	(7,087,513)
Total comprehensive income (loss) for the year	\$ 2,807,079	\$ (2,010,624)
Comprehensive income (loss) attributable to non-controlling interest	\$ 963,649	\$ (531,920)
Dividends paid to non-controlling interest	\$ -	\$ -

Foxconn Ventures Pte. Ltd.		
Years ended December 31,		
	2023	2022
Revenue and other operating revenue	\$ -	\$ -
Profit (loss) for the year	2,561,542	(5,685,042)
Other comprehensive loss, net of tax	(439,703)	(70,759)
Total comprehensive income (loss) for the year	\$ 2,121,839	\$ (5,755,801)
Comprehensive income (loss) attributable to non-controlling interest	\$ 965,437	\$ (2,713,063)
Dividends paid to non-controlling interest	\$ -	\$ -

Foxconn Industrial Internet Co., Ltd.		
Years ended December 31,		
	2023	2022
Revenue and other operating revenue	\$ 2,089,079,153	\$ 2,259,989,678
Profit for the year	91,723,710	88,257,488
Other comprehensive (loss) income, net of tax	(5,080)	5,108,413
Total comprehensive income for the year	\$ 91,718,630	\$ 93,365,901
Comprehensive income attributable to non-controlling interest	\$ 14,699,889	\$ 14,845,577
Dividends paid to non-controlling interest	\$ 7,198,935	\$ 6,826,716

	Asia Pacific Telecom Co., Ltd.
	Year ended December 31,
	2022
Revenue and other operating revenue	\$ 12,931,405
Loss for the year	(5,357,738)
Other comprehensive income, net of tax	31,308
Total comprehensive loss for the year	\$ (5,326,430)
Comprehensive loss attributable to non-controlling interest	\$ (3,378,087)
Dividends paid to non-controlling interest	\$ -

#### Statements of cash flows

	FIH Mobile Limited	
	Years ended December 31,	
	2023	2022
Net cash provided by operating activities	\$ 3,197,766	\$ 12,200,537
Net cash used in investing activities	(1,248,710)	(3,783,438)
Net cash used in financing activities	(1,156,631)	(6,377,885)
Effect of exchange rates on cash and cash equivalents	(162,759)	(3,815,592)
Increase (decrease) in cash and cash equivalents	629,666	(1,776,378)
Cash and cash equivalents, beginning of year	56,852,145	56,164,626
Cash and cash equivalents, end of year	\$ 57,481,811	\$ 54,388,248

	Foxconn Interconnect Technology Limited	
	Years ended December 31,	
	2023	2022
Net cash provided by operating activities	\$ 17,868,450	\$ 16,582,299
Net cash used in investing activities	(12,778,104)	(1,971,687)
Net cash provided by (used in) financing activities	7,743,392	(8,053,122)
Effect of exchange rates on cash and cash equivalents	(301,501)	(2,248,470)
Increase in cash and cash equivalents	12,532,237	4,309,020
Cash and cash equivalents, beginning of year	28,472,502	22,929,521
Cash and cash equivalents, end of year	\$ 41,004,739	\$ 27,238,541



	Foxconn Ventures Pte. Ltd.	
	Years ended December 31,	
	2023	2022
Net cash used in operating activities	\$ (24,349)	\$ (5,621)
Net cash provided by investing activities	3,418,290	1,808,455
Net cash provided by financing activities	-	-
Effect of exchange rates on cash and cash equivalents	-	-
Increase in cash and cash equivalents	3,393,941	1,802,834
Cash and cash equivalents, beginning of year	36,897,878	33,495,939
Cash and cash equivalents, end of year	\$ 40,291,819	\$ 35,298,773

	Foxconn Industrial Internet Co., Ltd.	
	Years ended December 31,	
	2023	2022
Net cash provided by operating activities	\$ 189,369,014	\$ 67,945,266
Net cash used in investing activities	(20,058,667)	(67,688,243)
Net cash used in financing activities	(108,713,626)	(62,209,306)
Effect of exchange rates on cash and cash equivalents	1,752,543	9,311,177
Increase (decrease) in cash and cash equivalents	62,349,264	(52,641,106)
Cash and cash equivalents, beginning of year	304,014,443	358,488,461
Cash and cash equivalents, end of year	\$ 366,363,707	\$ 305,847,355

	Asia Pacific Telecom Co., Ltd.
	Year ended December 31,
	2022
Net cash provided by operating activities	\$ 1,700,970
Net cash used in investing activities	(1,048,476)
Net cash used in financing activities	(1,147,588)
Decrease in cash and cash equivalents	(495,094)
Cash and cash equivalents, beginning of year	704,003
Cash and cash equivalents, end of year	\$ 208,909

Note: The summarised financial information of the subsidiaries stated above were based on each subgroup's consolidated balance sheets, consolidated statements of comprehensive income and consolidated statements of cash flows in the presentation currencies of their own and translated into New Taiwan Dollars at the closing exchange rate at the corresponding balance sheet date and average exchange rates of the corresponding period, respectively.

(4) Foreign currency translation

A. The consolidated financial statements are presented in New Taiwan Dollars, which is the Company's functional and the Group's presentation currency.

B. Foreign currency transactions and balances

(a) Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions or valuation where items are remeasured. Foreign exchange gains and losses resulting from the settlement of such transactions are recognised in profit or loss in the period in which they arise, except when deferred in other comprehensive income as qualifying cash flow hedges and qualifying net investment hedges.

(b) Monetary assets and liabilities denominated in foreign currencies at the period end are re-translated at the exchange rates prevailing at the balance sheet date. Exchange differences arising upon re-translation at the balance sheet date are recognised in profit or loss.

(c) Non-monetary assets and liabilities denominated in foreign currencies held at fair value through profit or loss are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognised in profit or loss. Non-monetary assets and liabilities denominated in foreign currencies held at fair value through other comprehensive income are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognised in other comprehensive income. However, non-monetary assets and liabilities denominated in foreign currencies that are not measured at fair value are translated using the historical exchange rates at the dates of the initial transactions.

(d) All foreign exchange gains and losses are presented in the statement of comprehensive income within "other gains and losses".

C. Translation of foreign operations

(a) The operating results and financial position of all the group entities and associates that have a functional currency different from the presentation currency are translated into the presentation currency as follows:

i. Assets and liabilities for each balance sheet presented are translated at the closing exchange rate at the date of that balance sheet;

ii. Income and expenses for each statement of comprehensive income are translated at average exchange rates of that period; and

iii. All resulting exchange differences are recognised in other comprehensive income.

(b) When the foreign operation of an associate is partially disposed of or sold, exchange differences that were recorded in other comprehensive income are proportionately reclassified to profit or loss as part of the gain or loss on sale. In addition, if the Group still retains partial interest in the former foreign associate after losing significant

influence over the former foreign associate, such transactions should be accounted for as disposal of all interest in these foreign operations.

(c) When the foreign operation partially disposed of or sold is a subsidiary, cumulative exchange differences that were recorded in other comprehensive income are proportionately transferred to the non-controlling interest in this foreign operation. In addition, even when the Group retains partial interest in the former foreign subsidiary after losing control of the former foreign subsidiary, such transactions should be accounted for as disposal of all interest in the foreign operation.

(d) Goodwill and fair value adjustments arising on the acquisition of a foreign entity are treated as assets and liabilities of the foreign entity and translated at the closing exchange rates at the balance sheet date.

(5) Classification of current and non-current items

A. Assets that meet one of the following criteria are classified as current assets; otherwise they are classified as non-current assets:

(a) Assets arising from operating activities that are expected to be realised, or are intended to be sold or consumed within the normal operating cycle;

(b) Assets held mainly for trading purposes;

(c) Assets that are expected to be realised within twelve months from the balance sheet date;

(d) Cash and cash equivalents, excluding restricted cash and cash equivalents and those that are to be exchanged or used to settle liabilities more than twelve months after the balance sheet date.

B. Liabilities that meet one of the following criteria are classified as current liabilities; otherwise they are classified as non-current liabilities:

(a) Liabilities that are expected to be settled within the normal operating cycle;

(b) Liabilities arising mainly from trading activities;

(c) Liabilities that are to be settled within twelve months from the balance sheet date;

(d) Liabilities for which the repayment date cannot be extended unconditionally to more than twelve months after the balance sheet date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

(6) Cash equivalents

Cash equivalents refer to short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Time deposits that meet the above criteria and are held for the purpose of meeting short-term cash commitment in operations are classified as cash equivalents.

(7) Financial assets at fair value through profit or loss

A. Financial assets at fair value through profit or loss are financial assets that are not measured at amortised cost or fair value through other comprehensive income.

- B. On a regular way purchase or sale basis, financial assets at fair value through profit or loss are recognised and derecognised using trade date accounting.
- C. At initial recognition, the Group measures the financial assets at fair value and recognises the transaction costs in profit or loss. The Group subsequently measures the financial assets at fair value and recognises the gain or loss in profit or loss.
- D. The Group recognises the dividend income when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Group and the amount of the dividend can be measured reliably.

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

- A. Financial assets at fair value through other comprehensive income comprise equity securities which are not held for trading, and for which the Group has made an irrevocable election at initial recognition to recognise changes in fair value in other comprehensive income and debt instruments which meet all of the following criteria:
  - (a) The objective of the Group's business model is achieved both by collecting contractual cash flows and selling financial assets.
  - (b) The assets' contractual cash flows represent solely payments of principal and interest.
- B. On a regular way purchase or sale basis, financial assets at fair value through other comprehensive income are recognised and derecognised using trade date accounting.
- C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs. The Group subsequently measures the financial assets at fair value:
  - (a) The changes in fair value of equity investments that were recognised in other comprehensive income are reclassified to retained earnings and are not reclassified to profit or loss following the derecognition of the investment. Dividends are recognised as dividend income when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Group and the amount of the dividend can be measured reliably.
  - (b) Except for the recognition of impairment loss, interest income and gain or loss on foreign exchange which are recognised in profit or loss, the changes in fair value of debt instruments are taken through other comprehensive income. When the financial asset is derecognised, the cumulative gain or loss previously recognised in other comprehensive income is reclassified from equity to profit or loss.

(9) Financial assets at amortised cost

- A. Financial assets at amortised cost are those that meet all of the following criteria:
  - (a) The objective of the Group's business model is achieved by collecting contractual cash flows.
  - (b) The assets' contractual cash flows represent solely payments of principal and interest.
- B. On a regular way purchase or sale basis, financial assets at amortised cost are recognised and derecognised using trade date accounting.

- C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs. Interest income from these financial assets is included in finance income using the effective interest method. A gain or loss is recognised in profit or loss when the asset is derecognised or impaired.
- D. The Group's time deposits which do not fall under cash equivalents are those with a short maturity period and are measured at initial investment amount as the effect of discounting is immaterial.

(10) Accounts and notes receivable

- A. Accounts and notes receivable entitle the Group a legal right to receive consideration in exchange for transferred goods or rendered services.
- B. The short-term accounts and notes receivable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.
- C. The Group's operating pattern of accounts receivable that are expected to be factored is for the purpose of receiving contract cash flow and selling, and the accounts receivable are subsequently measured at fair value, with any changes in fair value recognised in other comprehensive income.

(11) Impairment of financial assets

For debt instruments measured at fair value through other comprehensive income and financial assets at amortised cost including accounts receivable that have a significant financing component, at each reporting date, the Group recognises the impairment provision for 12 months expected credit losses if there has not been a significant increase in credit risk since initial recognition or recognises the impairment provision for the lifetime expected credit losses (ECLs) if such credit risk has increased since initial recognition after taking into consideration all reasonable and verifiable information that includes forecasts. On the other hand, for accounts receivable or contract assets that do not contain a significant financing component, the Group recognises the impairment provision for lifetime ECLs.

(12) Derecognition of financial assets

The Group derecognises a financial asset when one of the following conditions is met:

- A. The contractual rights to receive the cash flows from the financial asset expire.
- B. The contractual rights to receive cash flows of the financial asset have been transferred and the Group has transferred substantially all risks and rewards of ownership of the financial asset.
- C. The contractual rights to receive cash flows of the financial asset have been transferred; and the Group has not retained control of the financial asset.

(13) Leasing arrangement (lessor) – Lease receivable / Operating lease

- A. Based on the terms of a lease contract, a lease is classified as a finance lease if the lessee assumes substantially all the risks and rewards incidental to ownership of the leased asset.

- (a) At commencement of the lease term, the lessor should record a finance lease in the balance sheet as 'lease receivables' at an amount equal to the net investment in the lease (including initial direct costs). The difference between gross lease receivable and the present value of the receivable is recognised as 'unearned finance income of finance lease'.
  - (b) The lessor should allocate finance income over the lease term based on a systematic and rational basis reflecting a constant periodic rate of return on the lessor's net investment in the finance lease.
  - (c) Lease payments (excluding costs for services) during the lease term are applied against the gross investment in the lease to reduce both the principal and the unearned finance income.
- B. Lease income from an operating lease (net of any incentives given to the lessee) is recognised in profit or loss on a straight-line basis over the lease term.

(14) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined using the weighted-average method. The cost of finished goods and work in progress comprises raw materials, direct labor, other direct costs and related production overheads (allocated based on normal operating capacity). It excludes borrowing costs. The item by item approach is used in applying the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

(15) Investments accounted for under the equity method / associates

- A. Associates are all entities over which the Group has significant influence but not control. In general, it is presumed that the investor has significant influence, if an investor holds, directly or indirectly 20 percent or more of the voting power of the investee. Investments in associates are accounted for using the equity method and are initially recognised at cost.
- B. The Group's share of its associates' post-acquisition profits or losses is recognised in profit or loss, and its share of post-acquisition movements in other comprehensive income is recognised in other comprehensive income. When the Group's share of losses in an associate equals or exceeds its interest in the associate, including any other unsecured receivables, the Group does not recognise further losses, unless it has incurred legal or constructive obligations or made payments on behalf of the associate.
- C. When changes in an associate's equity do not arise from profit or loss or other comprehensive income of the associate and such changes do not affect the Group's ownership percentage of the associate, the Group recognises change in ownership interests in the associate in 'capital surplus' in proportion to its ownership.
- D. Unrealised gains on transactions between the Group and its associates are eliminated to the extent of the Group's interest in the associates. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting

policies of associates have been adjusted where necessary to ensure consistency with the policies adopted by the Group.

- E. In the case that an associate issues new shares and the Group does not subscribe or acquire new shares proportionately, which results in a change in the Group's ownership percentage of the associate but maintains significant influence on the associate, then 'capital surplus' and 'investments accounted for under the equity method' shall be adjusted for the increase or decrease of its share of equity interest. If the above condition causes a decrease in the Group's ownership percentage of the associate, in addition to the above adjustment, the amounts previously recognised in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately on the same basis as would be required if the relevant assets or liabilities were disposed of or transferred to retained earnings directly according to the requirements in IFRSs.
- F. Upon loss of significant influence over an associate, the Group remeasures any investment retained in the former associate at its fair value. Any difference between fair value and carrying amount is recognised in profit or loss.
- G. When the Group disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognised in other comprehensive income in relation to the associate, are reclassified to profit or loss, on the same basis as would be required if the relevant assets or liabilities were disposed of or transferred to retained earnings directly according to the requirements in IFRSs. If it retains significant influence over this associate, the amounts previously recognised in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately in accordance with the aforementioned approach.
- H. When the Group disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognised as capital surplus in relation to the associate are transferred to profit or loss. If it retains significant influence over this associate, the amounts previously recognised as capital surplus in relation to the associate are transferred to profit or loss proportionately.

(16) Investment accounted for using equity method- joint ventures

The Group accounts for its interest in a joint venture using equity method. Unrealised profits and losses arising from the transactions between the Group and its joint venture are eliminated to the extent of the Group's interest in the joint venture. However, when the transaction provides evidence of a reduction in the net realisable value of current assets or an impairment loss, all such losses shall be recognised immediately. When the Group's share of losses in a joint venture equals or exceeds its interest in the joint venture together with any other unsecured receivables, the Group does not recognise further losses, unless it has incurred legal or constructive obligations or made payments on behalf of the joint venture.

(17) Property, plant and equipment

- A. Property, plant and equipment are initially recorded at cost. Borrowing costs incurred during the construction period are capitalised.
- B. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to profit or loss during the financial period in which they are incurred.
- C. While land is not depreciated, other property, plant and equipment that apply cost model are depreciated using the straight-line method to allocate their cost over their estimated useful lives. Each component of property, plant and equipment that is significant in relation to the total cost of the item is depreciated separately.
- D. The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each financial year-end. If expectations for the assets' residual values and useful lives differ from previous estimates or the patterns of consumption of the assets' future economic benefits embodied in the assets have changed significantly, any change is accounted for as a change in estimate under IAS 8, 'Accounting Policies, Changes in Accounting Estimates and Errors', from the date of the change.

The estimated useful lives of property, plant and equipment are as follows:

Buildings	15 ~ 51 years
( Auxiliary buildings	5 ~ 11 years )
Machinery and equipment	3 ~ 9 years
Computer and communication equipment	3 ~ 25 years
Other equipment	1 ~ 25 years

(18) Leasing arrangements (lessee) - right-of-use assets / lease liabilities

- A. Leases are recognised as a right-of-use asset and a corresponding lease liability at the date at which the leased asset is available for use by the Group. For short-term leases or leases of low-value assets, lease payments are recognised as an expense on a straight-line basis over the lease term.
- B. Lease liabilities include the net present value of the remaining lease payments at the commencement date, discounted using the incremental borrowing interest rate. Lease payments are comprised of the following:
  - (a) Fixed payments, less any lease incentives receivable;
  - (b) Variable lease payments that depend on an index or a rate;
  - (c) Amounts expected to be payable by the lessee under residual value guarantees;
  - (d) The exercise price of a purchase option, if the lessee is reasonably certain to exercise that option; and



- (e) Payments of penalties for terminating the lease, if the lease term reflects the lessee exercising that option.

The Group subsequently measures the lease liability at amortised cost using the interest method and recognises interest expense over the lease term. The lease liability is remeasured and the amount of remeasurement is recognised as an adjustment to the right-of-use asset when there are changes in the lease term or lease payments and such changes do not arise from contract modifications.

C. At the commencement date, the right-of-use asset is stated at cost comprising the following:

- (a) The amount of the initial measurement of lease liability;
- (b) Any lease payments made at or before the commencement date;
- (c) Any initial direct costs incurred by the lessee; and
- (d) An estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease.

The right-of-use asset is measured subsequently using the cost model and is depreciated from the commencement date to the earlier of the end of the asset's useful life or the end of the lease term. When the lease liability is remeasured, the amount of remeasurement is recognised as an adjustment to the right-of-use asset.

D. For lease modifications that decrease the scope of the lease, the lessee shall decrease the carrying amount of the right-of-use asset to reflect the partial or full termination of the lease, and recognise the difference between remeasured lease liability in profit or loss.

#### (19) Investment property

An investment property is stated initially at its cost and measured subsequently using the cost model. Investment property is depreciated on a straight-line basis over its estimated useful life of 6 to 51 years.

#### (20) Intangible assets

- A. Trademark is amortised on a straight-line basis over its estimated useful life of 3 to 20 years.
- B. Goodwill is generated by adopting the acquisition method when merger and acquisition occurs.
- C. Patent is amortised on a straight-line basis over its estimated useful life of 2 to 20 years.
- D. The developed technologies are obtained from business combination and the capital contribution in the form of technology. They included application technology such as home networking, Internet of Things, model platforms and electric vehicle power systems. If the developed technologies are available for use, they will be amortised on a straight-line basis over its estimated useful life of 4 to 10 years or using the units of production method. The remaining developed technologies that are not yet available for use will be tested annually for impairment and amortised when they are available for use.

- E. Customer relationship and Supplier relationship are obtained as a result of a business combination and are amortised on a straight-line basis over its estimated life of 5 to 12 years.
- F. Software is stated initially at its costs and is amortised on a straight-line basis over its estimated useful life of 2 to 10 years.
- G. Concession obtained individually is stated initially at its costs and is amortised on a straight-line basis over its useful life of 11.5 to 20 years.
- H. Internally generated intangible assets—research and development expenditures
  - (a) Research expenditures are recognised as an expense as incurred.
  - (b) Development expenditures that do not meet the following criteria are recognised as expenses as incurred, but are recognised as intangible assets when the following criteria are met:
    - i. It is technically feasible to complete the intangible asset so that it will be available for use or sale;
    - ii. An entity intends to complete the intangible asset and use or sell it;
    - iii. An entity has the ability to use or sell the intangible asset;
    - iv. It can be demonstrated how the intangible asset will generate probable future economic benefits;
    - v. Adequate technical, financial and other resources to complete the development and to use or sell the intangible asset are available; and
    - vi. The expenditure attributable to the intangible asset during its development can be reliably measured.
  - (c) Upon being available for use, internally generated intangible assets are amortised on a straight-line basis over their estimated useful life.

(21) Impairment of non-financial assets

- A. The Group assesses at each balance sheet date the recoverable amounts of those assets where there is an indication that they are impaired. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell or value in use. Except for goodwill, when the circumstances or reasons for recognising impairment loss for an asset in prior periods no longer exist or diminish, the impairment loss is reversed. The increased carrying amount due to reversal should not be more than what the depreciated or amortised historical cost would have been if the impairment had not been recognised.
- B. The recoverable amount of goodwill shall be evaluated annually. An impairment is recognised when recoverable amount is lower than carrying amount. Impairment loss should not be reversed in the future.
- C. For the purpose of impairment testing, goodwill acquired in a business combination is allocated to each of the cash-generating units, or groups of cash-generating units, that is/are

expected to benefit from the synergies of the business combination. Each unit or group of units to which the goodwill is allocated represents the lowest level within the entity at which the goodwill is monitored for internal management purposes. Goodwill is monitored at the operating segment level.

(22) Borrowings

Borrowings comprise long-term and short-term bank borrowings and other long-term and short-term loans. Borrowings are recognised initially at fair value, net of transaction costs incurred. Borrowings are subsequently stated at amortised cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognised in profit or loss over the period of the borrowings using the effective interest method.

(23) Notes and accounts payable

- A. Accounts payable are liabilities for purchases of raw materials, goods or services and notes payable are those resulting from operating and non-operating activities.
- B. The short-term notes and accounts payable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

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

A. Financial liabilities are classified in this category of held for trading if acquired principally for the purpose of repurchasing in the short-term. Derivatives are also categorised as financial liabilities held for trading unless they are designated as hedges. Financial liabilities that meet one of the following criteria are designated as at fair value through profit or loss at initial recognition:

- (a) Hybrid (combined) contracts; or
  - (b) They eliminate or significantly reduce a measurement or recognition inconsistency; or
  - (c) They are managed and their performance is evaluated on a fair value basis, in accordance with a documented risk management policy.
- B. At initial recognition, the Group measures the financial liabilities at fair value. All related transaction costs are recognised in profit or loss. The Group subsequently measures these financial liabilities at fair value with any gain or loss recognised in profit or loss.
- C. If the credit risk results in fair value changes in financial liabilities designated as at fair value through profit or loss, they are recognised in other comprehensive income in the circumstances other than avoiding accounting mismatch or recognising in profit or loss for loan commitments or financial guarantee contracts.

(25) Bonds payable

Ordinary corporate bonds issued by the Group are initially recognised at fair value less transaction costs. Any difference between the proceeds (net of transaction costs) and the redemption value is presented as an addition to or deduction from bonds payable, which is

amortised to profit or loss over the period of bond circulation using the effective interest method as an adjustment to ‘finance costs’.

(26) Convertible bonds payable

Convertible bonds issued by the Group contain conversion options (that is, the bondholders have the right to convert the bonds into the Group’s common shares by exchanging a fixed amount of cash for a fixed number of common shares), call options and put options. The Group classifies the bonds payable upon issuance as a financial asset, a financial liability or an equity instrument in accordance with the contract terms. They are accounted for as follows:

- (a) The embedded call options and put options are recognised initially at net fair value as ‘financial assets or financial liabilities at fair value through profit or loss’. They are subsequently remeasured and stated at fair value on each balance sheet date; the gain or loss is recognised as ‘gain or loss on valuation of financial assets or financial liabilities at fair value through profit or loss’.
- (b) The host contracts of bonds are initially recognised at fair value. Any difference between the initial recognition and the redemption value is accounted for as the premium or discount on bonds payable and subsequently is amortised in profit or loss as an adjustment to ‘finance costs’ over the period of circulation using the effective interest method.
- (c) The embedded conversion options which meet the definition of an equity instrument are initially recognised in ‘capital surplus—share options’ at the residual amount of total issue price less the amount of financial assets or financial liabilities at fair value through profit or loss and bonds payable as stated above. Conversion options are not subsequently remeasured.
- (d) Any transaction costs directly attributable to the issuance are allocated to each liability or equity component in proportion to the initial carrying amount of each abovementioned item.
- (e) When bondholders exercise conversion options, the liability component of the bonds shall be remeasured on the conversion date. The issuance cost of converted common shares is the total book value of the abovementioned liability component and ‘capital surplus—share options’.

(27) Derecognition of financial liabilities

A financial liability is derecognised when the obligation specified in the contract is either discharged or cancelled or expires.

(28) Offsetting financial instruments

Financial assets and liabilities are offset and reported in the net amount in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously.

(29) Non-hedging and embedded derivatives

Non-hedging derivatives are initially recognised at fair value on the date a derivative contract is entered into and recorded as financial assets or financial liabilities at fair value through profit or loss. They are subsequently remeasured at fair value and the gains or losses are recognised in profit or loss.

(30) Hedge accounting

A. At the inception of the hedging relationship, there is formal designation and documentation of the hedging relationship and the Group's risk management objective and strategy for undertaking the hedge. That documentation shall include identification of the hedging instrument, the hedged item, the nature of the risk being hedged and how the Group will assess whether the hedging relationship meets the hedge effectiveness requirements.

B. The Group designates the hedging relationship as follows:

Cash flow hedge: a hedge of the exposure to variability in cash flows that is attributable to a particular risk associated with a recognised asset or liability or a highly probable forecast transaction.

C. Cash flow hedges

(a) The cash flow hedge reserve associated with the hedged item is adjusted to the lower of the following (in absolute amounts):

- i. the cumulative gain or loss on the hedging instrument from inception of the hedge; and
- ii. the cumulative change in fair value of the hedged item from inception of the hedge.

(b) The effective portion of the gain or loss on the hedging instrument is recognised in other comprehensive income. The gain or loss on the hedging instrument relating to the ineffective portion is recognised in profit or loss.

(c) The amount that has been accumulated in the cash flow hedge reserve in accordance with (a) is accounted for as follows:

- i. If a hedged forecast transaction subsequently results in the recognition of a non-financial asset or non-financial liability, or a hedged forecast transaction for a non-financial asset or non-financial liability becomes a firm commitment for which fair value hedge accounting is applied, the Group shall remove that amount from the cash flow hedge reserve and include it directly in the initial cost or other carrying amount of the asset or liability.
- ii. For cash flow hedges other than those covered by i. above, that amount shall be reclassified from the cash flow hedge reserve to profit or loss as a reclassification adjustment in the same period or periods during which the hedged expected future cash flows affect profit or loss.

- iii. If that amount is a loss and the Group expects that all or a portion of that loss will not be recovered in one or more future periods, it shall immediately reclassify the amount that is not expected to be recovered into profit or loss as a reclassification adjustment.
- (d) When the hedging instrument expires, or is sold, terminated, exercised or when the hedging relationship ceases to meet the qualifying criteria, if the forecast transaction is still expected to occur, the amount that has been accumulated in the cash flow hedge reserve shall remain in the cash flow hedge reserve until the forecast transaction occurs; if the forecast transaction is no longer expected to occur, the amount shall be immediately reclassified from the cash flow hedge reserve to profit or loss as a reclassification adjustment.

(31) Provisions

Provisions are recognised when the Group has a present legal or constructive obligation as a result of past events, and it is probable that an outflow of economic resources will be required to settle the obligation and the amount of the obligation can be reliably estimated. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation on the balance sheet date, which is discounted using a pre-tax discount rate that reflects the current market assessments of the time value of money and the risks specific to the obligation. When discounting is used, the increase in the provision due to passage of time is recognised as interest expense. Provisions are not recognised for future operating losses.

(32) Employee benefits

A. Short-term employee benefits

Short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in respect of service rendered by employees in a period and should be recognised as expense in that period when the employees render service.

B. Pensions

(a) Defined contribution plans

For defined contribution plans, the contributions are recognised as pension expense when they are due on an accrual basis. Prepaid contributions are recognised as an asset to the extent of a cash refund or a reduction in the future payments.

(b) Defined benefit plans

- i. Net obligation under a defined benefit plan is defined as the present value of an amount of pension benefits that employees will receive on retirement for their services with the Group in current period or prior periods. The liability recognised in the balance sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the balance sheet date less the fair value of plan assets. The net defined benefit obligation is calculated annually by independent actuaries using the projected unit credit method. The rate used to discount is determined by using interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms

to maturity approximating to the terms of the related pension liability; when there is no deep market in high-quality corporate bonds, the Group uses interest rates of government bonds (at the balance sheet date) instead.

ii. Remeasurements arising on defined benefit plans are recognised in other comprehensive income in the period in which they arise and are recorded as retained earnings.

iii. Past service costs are recognised immediately in profit or loss.

C. Employees' compensation and directors' and supervisors' remuneration

Employees' compensation and directors' and supervisors' remuneration are recognised as expense and liability, provided that such recognition is required under legal or constructive obligation and those amounts can be reliably estimated. Any difference between the resolved amounts and the subsequently actual distributed amounts is accounted for as changes in estimates. If employee compensation is paid by shares, the Group calculates the number of shares based on the closing price at the previous day of the board meeting resolution.

(33) Employee share-based payment

A. For the equity-settled share-based payment arrangements, the employee services received are measured at the fair value of the equity instruments granted at the grant date, and are recognised as compensation cost over the vesting period, with a corresponding adjustment to equity. The fair value of the equity instruments granted shall reflect the impact of market vesting conditions and non-vesting conditions. Compensation cost is subject to adjustment based on the service conditions that are expected to be satisfied and the estimates of the number of equity instruments that are expected to vest under the non-market vesting conditions at each balance sheet date. Ultimately, the amount of compensation cost recognised is based on the number of equity instruments that eventually vest.

B. Restricted stocks:

(a) Restricted stocks issued to employees are measured at the fair value of the equity instruments granted at the grant date, and are recognised as compensation cost over the vesting period.

(b) For restricted stocks where those stocks do not restrict distribution of dividends to employees and employees are not required to return the dividends received if they resign during the vesting period, the Group recognises the fair value of the dividends received by the employees who are expected to resign during the vesting period as compensation cost at the date of dividends declared.

(c) For restricted stocks where employees have to pay to acquire those stocks, if employees resign during the vesting period, they must return the stocks to the Group and the Group must refund their payments on the stocks, the Group recognises the payments from the employees who are expected to resign during the vesting period as liabilities at the grant

date, and recognises the payments from the employees who are expected to be eventually vested with the stocks in 'capital surplus – others'.

(34) Income tax

- A. The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or items recognised directly in equity, in which cases the tax is recognised in other comprehensive income or equity.
- B. The current income tax expense is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date in the countries where the Company and its subsidiaries operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in accordance with applicable tax regulations. It establishes provisions where appropriate based on the amounts expected to be paid to the tax authorities. An additional tax is levied on the unappropriated retained earnings and is recorded as income tax expense in the year the stockholders resolve to retain the earnings.
- C. Deferred income tax is recognised, using the balance sheets liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements. However, the deferred income tax is not accounted for if it arises from initial recognition of goodwill or of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss and does not give rise to equal taxable and deductible temporary differences. Deferred income tax is provided on temporary differences arising on investments in subsidiaries and associates, except where the timing of the reversal of the temporary difference is controlled by the Group and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred income tax is determined using tax rates that have been enacted or substantially enacted by the end of the financial reporting period and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.
- D. Deferred income tax assets are recognised only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized. At each balance sheet date, unrecognised and recognised deferred income tax assets are reassessed.
- E. Current income tax assets and liabilities are offset and the net amount is reported in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. Deferred income tax assets and liabilities are offset on the balance sheet when the entity has the legally enforceable right to offset current tax assets against current tax liabilities and they are levied by the same taxation authority on either the same entity or different entities that intend to settle on a net basis or realise the asset and settle the liability simultaneously.



- F. A deferred tax asset shall be recognised for the carryforward of unused tax credits resulting from acquisitions of equipment or technology, research and development expenditures and equity investments to the extent that it is possible that future taxable profit will be available against which the unused tax credits can be utilized.

(35) Dividends

Dividends are recorded in the Company's financial statements in the period in which they are approved by the Company's shareholders. Cash dividends are recorded as liabilities; stock dividends are recorded as stock dividends to be distributed and are reclassified to ordinary shares on the effective date of new shares issuance.

(36) Revenue recognition

- A. The Group manufactures and sells consumer electronics products. Sales are recognised when control of the products have transferred, being when the products are delivered to or picked by the customers, the customers has full discretion over the channel and price to sell the products, and there is no unfulfilled obligation that could affect the customer's acceptance of the products. Delivery occurs when the products have been shipped to the specific location, the risks of obsolescence and loss have been transferred to the customers, and either the customers has accepted the products in accordance with the sales contract, or the Group has objective evidence that all criteria for acceptance have been satisfied.
- B. Sales revenue is recognised based on the price specified in the contract, net of the estimated sales discounts and allowances. Revenue is only recognised to the extent that it is highly probable that a significant reversal will not occur. The estimation is subject to an assessment at each reporting date. The contract cost does not include a significant financing component as the sales are made with credit term consistent with market practice.
- C. A receivable is recognised when the goods are delivered as this is the point in time that the consideration is unconditional because only the passage of time is required before the payment is due.
- D. The Group's obligation to provide a refund for faulty products under the standard warranty terms is recognised as a provision.
- E. The customer pays at the time specified in the payment schedule. If the products sold exceed the payment, a contract asset is recognised. If the payments exceed the products sold, a contract liability is recognised.

(37) Government grants

Government grants are recognised in profit or loss on a systematic basis over the periods in which the Group recognises expenses for the related costs for which the grants are intended to compensate. Government grants related to property, plant and equipment are recognised as non-current liabilities and are amortised to profit or loss over the estimated useful lives of the related assets using the straight-line method.

(38) Business combinations

- A. The Group uses the acquisition method to account for business combinations. The consideration transferred for an acquisition is measured as the fair value of the assets transferred, liabilities incurred or assumed and equity instruments issued at the acquisition date, plus the fair value of any assets and liabilities resulting from a contingent consideration arrangement. All acquisition-related costs are expensed as incurred. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. For each business combination, the Group measures at the acquisition date components of non-controlling interests in the acquiree that are present ownership interests and entitle their holders to the proportionate share of the entity's net assets in the event of liquidation at either fair value or the present ownership instruments' proportionate share in the recognised amounts of the acquiree's identifiable net assets. All other non-controlling interests should be measured at the acquisition-date fair value.
- B. The excess of the consideration transferred, the amount of any non-controlling interest in the acquiree and the fair value of any previous equity interest in the acquiree over the fair value of the identifiable assets acquired and the liabilities assumed is recorded as goodwill at the acquisition date. If the total of consideration transferred, non-controlling interest in the acquiree recognised and the fair value of previously held equity interest in the acquiree is less than the fair value of the identifiable assets acquired and the liabilities assumed, the difference is recognised directly in profit or loss on the acquisition date.

(39) Operating segments

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker, who is responsible for allocating resources and assessing performance of the operating segments.

5. CRITICAL ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS ON UNCERTAINTY

The preparation of these consolidated financial statements requires management to make critical judgments in applying the Group's accounting policies and make critical assumptions and estimates concerning future events. Assumptions and estimates may differ from the actual results and are continually evaluated and adjusted based on historical experience and other factors. The above information is addressed below:

(1) Critical judgments in applying the Group's accounting policies

A. Revenue recognition

The Group determines whether the nature of its performance obligation is to provide the specified goods or services itself (i.e. the Group is a principal) or to arrange for the other party to provide those goods or services (i.e. the Group is an agent) based on the transaction model and its economic substance. The Group is a principal if it controls a promised good or service before it transfers the good or service to a customer. The Group recognises revenue at gross amount of consideration to which it expects to be entitled in

exchange for those goods or services transferred. The Group is an agent if its performance obligation is to arrange for the provision of goods or services by another party. The Group recognises revenue at the amount of any fee or commission to which it expects to be entitled in exchange for arranging for the other party to provide its goods or services.

After receiving the materials or services procured, the Group directs the use of the goods and services and provides critical manufacturing processing technique, in order to produce and significantly integrate various goods and services into the combined output as the resulting devices and transfers to a customer. The following indicators are used to determine whether the Group controls the good or service before it is transferred to a customer and considers itself as a principal:

- (a) The Group is primarily responsible for the provision of goods or services;
- (b) The Group assumes the inventory risk before transferring the specified goods or services to the customer or after transferring control of the goods or services to the customer.
- (c) The Group has discretion in establishing prices for the goods or services.

#### B. Offsetting financial instruments

The Company's financial assets and liabilities are offset and reported in the net amount in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously.

### (2) Critical accounting estimates and assumptions

The Group makes estimates and assumptions based on the expectation of future events that are believed to be reasonable under the circumstances at the end of the reporting period. The resulting accounting estimates might be different from the actual results. The estimates and assumptions that may significantly adjust the carrying amounts of assets and liabilities within the next financial year are addressed below:

#### A. Impairment assessment of goodwill

The Group assesses impairment of goodwill based on subjective judgment which includes identifying and allocating assets, liabilities and goodwill to related cash-generating unit to determine recoverable amount of this unit. Details of impairment assessment of goodwill is provided in Note 6(13).

As of December 31, 2023, the Group recognised goodwill after impairment assessment of \$20,398,374.

#### B. Impairment assessment of investments accounted for using equity method

The Group assesses the impairment of an investment accounted for using equity method and the goodwill it contains as soon as there is any indication that it might have been impaired and its carrying amount cannot be recovered. The Group assesses the recoverable amounts of an investment accounted for under the equity method based on the present

value of the Group's share of expected future cash flows of the investee, and analyses the reasonableness of related assumptions.

As of December 31, 2023, the Group's goodwill included in the investments accounted for under the equity method, net of impairment loss, amounted to \$12,483,507.

#### C. Evaluation of inventories

As inventories are stated at the lower of cost and net realisable value, the Group must determine the net realisable value of inventories on balance sheet date based on judgments and estimates. Due to the rapid technology innovation, the Group evaluates the amounts of normal inventory consumption, obsolete inventories or inventories without market selling value on balance sheet date, and writes down the cost of inventories to the net realisable value. Such an evaluation of inventories is principally based on the demand for the products within the specified period in the future. Therefore, there might be significant changes to the evaluation.

As of December 31, 2023, the carrying amount of inventories was \$730,765,401.

### 6. DETAILS OF SIGNIFICANT ACCOUNTS

#### (1) Cash and cash equivalents

	December 31, 2023	December 31, 2022
Cash on hand and revolving funds	\$ 27,851	\$ 42,370
Checking accounts and demand deposits	1,081,981,928	848,746,891
Cash equivalents		
Time deposits	115,652,916	211,194,824
Repo bonds	-	2,342,239
	<u>\$ 1,197,662,695</u>	<u>\$ 1,062,326,324</u>

A. The Group transacts with a variety of financial institutions with high credit quality for the purpose of dispersing credit risk, so it expects that the probability of counterparty default is low.

B. The Group's restricted bank deposits, time deposits pledged to others as collateral and with maturity of over three months had been transferred to "Financial assets at amortised cost". Refer to Note 6(4) for details.

#### (2) Financial assets and liabilities at fair value through profit or loss

Assets	December 31, 2023	December 31, 2022
Current items:		
Financial assets mandatorily measured at fair value through profit or loss		
Equity instruments	\$ 1,617,984	\$ 89,431
Debt instruments	897,062	-
Beneficiary certificates	826,253	627,861
Derivatives	3,327,593	3,946,850
	<u>\$ 6,668,892</u>	<u>\$ 4,664,142</u>

Assets	December 31, 2023	December 31, 2022
Non-current items:		
Financial assets mandatorily measured at fair value through profit or loss		
Equity instruments	\$ 805,649	\$ 1,256,070
Debt instruments	-	840,140
Beneficiary certificates	83,640,109	84,191,159
Derivatives	3,006,087	2,110,071
	<u>\$ 87,451,845</u>	<u>\$ 88,397,440</u>

Liabilities	December 31, 2023	December 31, 2022
Current items:		
Financial liabilities mandatorily measured at fair value through profit or loss		
Derivatives	\$ (6,881,219)	\$ (3,595,029)

A. The descriptions of financial assets and liabilities at fair value through profit or loss are as follows:

- (a) Equity instruments: Including listed, unlisted and emerging stocks.
- (b) Debt instruments: Including corporate bonds and preferred shares in the nature of liabilities.
- (c) Beneficiary certificates: Including investment in open-end funds and private equity fund.
- (d) Derivatives: Including cross currency swap contracts, forward exchange contracts and stock option .

B. Amounts recognised in profit or loss in relation to financial assets at fair value through profit or loss are listed below:

	Year ended December 31,	
	2023	2022
Equity instruments	\$ (32,731)	\$ (2,027,861)
Debt instruments	(851,492)	(106,626)
Beneficiary certificates	(1,260,699)	(12,395,795)
Derivatives	(5,325,350)	6,861,145
	<u>\$ (7,470,272)</u>	<u>\$ (7,669,137)</u>

C. For the years ended December 31, 2023 and 2022, dividend income recognised in profit or loss in relation to financial assets at fair value through profit or loss amounted to \$2,411,118 and \$2,979,229, respectively.

D. The non-hedging derivative instruments transaction and contract information are as follows:

December 31, 2023			
Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	81,000	2023.12.15~2024.01.19
	RMB (BUY)	35,780,439	2023.11.09~2024.05.08
	EUR (BUY)	440,000	2023.12.06~2024.01.09
	MXN (BUY)	3,598,379	2023.10.12~2024.02.27
	JPY (BUY)	20,976,200	2023.11.16~2024.01.22
	USD (SELL)	5,805,537	2023.10.12~2024.05.08
	INR (SELL)	6,728,670	2023.12.15~2024.01.19
Cross currency swap contracts	USD (BUY)	750,000	2023.07.12~2024.02.22
	JPY (BUY)	10,000,000	2023.10.20~2024.04.30
	TWD (BUY)	15,760,000	2023.11.17~2024.01.25
	TWD (SELL)	25,580,500	2023.07.12~2024.04.30
	USD (SELL)	500,000	2023.11.17~2024.01.25
Non-current items:			
Cross currency swap contracts	USD (BUY)	400,000	2016.09.13~2026.09.24
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24
Derivative Financial Liabilities	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	4,879,043	2023.09.25~2024.04.26
	RMB (BUY)	1,421,340	2023.12.15~2024.01.22
	USD (SELL)	200,000	2023.12.15~2024.01.22
	BRL (SELL)	2,083,788	2023.12.12~2024.02.23
	CZK (SELL)	4,295,112	2023.10.25~2024.01.31
	KRW (SELL)	10,540,000	2023.12.11~2024.01.16
	MXN (SELL)	297,083	2023.10.12~2024.04.26
	TWD (SELL)	125,559,204	2023.09.25~2024.03.26
	VND (SELL)	7,561,840,000	2023.10.02~2024.02.01
	Cross currency swap contracts	USD (BUY)	1,000,000
JPY (BUY)		11,000,000	2023.12.21~2024.03.28
TWD (SELL)		34,157,000	2023.07.25~2024.03.28
December 31, 2022			
Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	1,224,000	2022.11.14~2023.02.08
	RMB (BUY)	19,587,905	2022.11.29~2023.02.13
	JPY (BUY)	19,313,140	2022.11.14~2023.01.12
	EUR (BUY)	465,000	2022.11.29~2023.02.06
	MXN (BUY)	1,676,285	2022.12.23~2023.02.23
	USD (SELL)	3,504,141	2022.11.14~2023.02.23
	INR (SELL)	48,837,750	2022.11.14~2023.02.03
	TWD (SELL)	19,153,800	2022.11.30~2023.02.08

December 31, 2022

December 31, 2022

Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Cross currency swap contracts	USD (BUY)	1,000,000	2022.02.21~2023.08.24
	JPY (BUY)	20,000,000	2022.10.19~2023.06.28
	TWD (BUY)	9,282,000	2022.11.28~2023.02.01
	RMB (BUY)	378,000	2022.12.14~2023.01.13
	TWD (SELL)	35,207,182	2022.02.21~2023.08.24
	USD (SELL)	300,000	2022.11.28~2023.02.01
Non-current items:			
Cross currency swap contracts	USD (BUY)	400,000	2016.09.13~2026.09.24
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24

Derivative Financial Liabilities	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	2,902,356	2022.10.04~2023.03.24
	MXN (BUY)	819,042	2022.11.17~2023.01.13
	RMB (BUY)	14,001,866	2022.12.08~2023.02.13
	USD (SELL)	2,057,000	2022.11.17~2023.02.13
	BRL (SELL)	2,555,791	2022.11.16~2023.02.03
	CZK (SELL)	6,251,256	2022.11.23~2023.02.03
	JPY (SELL)	14,576,750	2022.10.28~2023.02.24
	KRW (SELL)	65,960,000	2022.12.07~2023.01.11
	MXN (SELL)	309,170	2022.10.26~2023.03.24
	TWD (SELL)	63,685,350	2022.10.04~2023.02.09
Cross currency swap contracts	USD (BUY)	800,000	2022.09.12~2023.03.23
	TWD (SELL)	24,862,000	2022.09.12~2023.03.23

(a) Cross currency swap contracts

The cross currency swap contracts signed by the Company are to fulfill capital movement. For exchange rate, principals denominated in two currencies are exchanged at the same exchange rate at the initial and final exchanges. Thus, there is no foreign exchange risk. For interest rate, the fixed rate between two currencies is used to exchange. Thus, there is no interest rate risk.

(b) Forward foreign exchange contracts

The Group enters into foreign exchange forward transactions to reduce the following risk of exchange rate:

A. Operating activities: Import of raw materials and export sales.

B. Investing activities: Import of machinery and equipment.

C. Financing activities: Long-term and short-term foreign currency assets and liabilities.

E. Details of the Group's investments in equity instruments and beneficiary certificates are provided in Table 3.

F. The Group has no financial assets at fair value through profit or loss pledged to others.

G. Information relating to credit risk of financial assets and liabilities at fair value through profit or loss is provided in Note 12(2).

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

Items	December 31, 2023	December 31, 2022
Current items:		
Debt instruments	\$ -	\$ 44,069
Non-current items:		
Equity instruments at cost	\$ 81,589,020	\$ 67,957,438
Fair value adjustments	4,904,815	16,628,962
	<u>\$ 86,493,835</u>	<u>\$ 84,586,400</u>

A. The Group has elected to classify equity investments that are considered to be strategic investments as financial assets at fair value through other comprehensive income.

B. Amounts recognised in profit or loss and other comprehensive income in relation to the financial assets at fair value through other comprehensive income are listed below:

	Years ended December 31,	
	2023	2022
<u>Equity instruments at fair value through other comprehensive income</u>		
Fair value change recognised in other comprehensive loss	<u>\$ (9,481,466)</u>	<u>\$ (40,378,633)</u>
Cumulative gain reclassified to retained earnings due to derecognition	<u>\$ 579,730</u>	<u>\$ 1,711,746</u>
Dividend income recognised in profit or loss	<u>\$ 1,492,532</u>	<u>\$ 2,310,810</u>

C. For the six-month period ended June 30, 2023, as the Group lost significant influence over some of the investments accounted for under equity method, the investments accounted for under equity method were transferred to financial assets at fair value through other comprehensive income. Refer to Note 6(8) for details.

D. On December 15, 2023, the Group exchanged equity interest in APT for shares of FET, as a result, the Group lost control over APT and recognised the investment in FET at fair value on the date of loss of control. Refer to Note 4(3) B. (d) for details.

E. The Group has no financial assets at fair value through other comprehensive income pledged to others.

F. Details of the Group's investments in equity instruments are provided in Table 3.



(4) Financial assets at amortised cost and other current assets

Items	December 31, 2023	December 31, 2022
Current items:		
Time deposits with maturity over three months	\$ 140,668,306	\$ 14,533,080
Financial bonds	4,645,490	2,865,200
Restricted bank deposits	285,496	241,910
Pledged time deposits	146,792	56,777
	<u>\$ 145,746,084</u>	<u>\$ 17,696,967</u>
Non-current items:		
Financial bonds	\$ 4,583,500	\$ 3,526,400
Time deposits with maturity over twelve months	6,330,892	9,277,577
Restricted bank deposits	34,200	53,816
Pledged time deposits	48,792	56,200
	<u>\$ 10,997,384</u>	<u>\$ 12,913,993</u>
Other current assets	<u>\$ 1,735,814</u>	<u>\$ 3,059,394</u>

A. Amounts recognised in profit or loss in relation to financial assets at amortised cost are listed below:

	Years ended December 31,	
	2023	2022
Interest income	<u>\$ 3,130,076</u>	<u>\$ 1,372,607</u>

B. The Group invested in the trust fund named Guangdong Finance Trust - Peng Yun Tian Hua Collection Fund Trust in December 2017 which was mainly created for the investment in Guangzhou Guangyin Nanyue Intelligent Technology Industrial Investment Partnership. As of December 31, 2023, the Group has invested a total of RMB 3,500,000 thousand and has redeemed RMB 2,700,000 thousand. Under the agreement, the Group will take over the share in the trust of the preferred beneficiary, Bank of Guangzhou, in case it initiates a redemption.

C. The counterparties of the Group's investments in certificates of deposits are financial institutions with high credit quality, so the Group expects that the probability of counterparty default is remote.

D. Information relating to financial assets at amortised cost pledged as collateral is provided in Note 8.

E. The other current assets are mainly refundable deposits and non-current assets held for sale .

(5) Notes and accounts receivable

	December 31, 2023	December 31, 2022
Notes receivable	\$ 809,737	\$ 396,356
Accounts receivable	871,426,287	1,071,849,762
Less: Allowance for uncollectible accounts	(15,880,758)	(11,266,033)
	<u>\$ 856,355,266</u>	<u>\$ 1,060,980,085</u>

- A. As of December 31, 2023 and 2022, accounts receivable and notes receivable were all from contracts with customers. As of January 1, 2022, the balance of receivables from contracts with customers amounted to \$1,168,769,526.
- B. On December 31, 2023 and 2022, the Group had accounts receivable classified as financial assets at fair value through other comprehensive income in the amounts of \$86,795,129 and \$92,897,750, respectively.
- C. The Group entered into a factoring agreement with the following banks to sell its accounts receivable. Under the agreement, the Group is not obligated to bear the default risk of the transferred accounts receivable, but is liable for the losses incurred on any business dispute. The Group does not have any continuing involvement in the transferred accounts receivable. Thus, the Group derecognised the transferred accounts receivable.
- As of December 31, 2023 and 2022, the relevant information of accounts receivable factored but unsettled were as follows:

December 31, 2023			
Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
<u>\$ 35,009,400</u>	<u>\$ 35,009,400</u>	<u>\$ 35,009,400</u>	<u>\$ -</u>

December 31, 2022			
Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
<u>\$ 27,639,000</u>	<u>\$ 27,639,000</u>	<u>\$ 27,639,000</u>	<u>\$ -</u>

As of December 31, 2023 and 2022, the Group has no retention for the factoring of accounts receivable

- D. As of December 31, 2023 and 2022, the Group has not signed promissory notes as guarantee for accounts receivable in commercial dispute.
- E. For the years ended December 31, 2023 and 2022, the information on the financing charges incurred from accounts receivable factoring is provided in Note 6(36).
- F. The Group does not hold any collateral as security.
- G. Information relating to credit risk is provided in Note 12(2).

(6) Other receivables

	December 31, 2023	December 31, 2022
Tax refund receivable	\$ 32,749,069	\$ 29,236,280
Interest receivable	14,662,572	10,887,532
Government grants receivable	2,213,771	4,013,660
Others	11,701,273	11,865,155
	<u>\$ 61,326,685</u>	<u>\$ 56,002,627</u>

The Group's other receivables are due from entities with good credit quality and government agencies. There is no significant credit risk as default is unlikely to occur.

(7) Inventories

	December 31, 2023	December 31, 2022
Raw materials	\$ 256,888,169	\$ 315,841,715
Work in process	116,479,800	200,135,075
Finished goods	349,122,983	409,997,122
Inventory in transit	30,596,988	39,526,287
	<u>753,087,940</u>	<u>965,500,199</u>
Less: Allowance for inventory obsolescence and market price decline	<u>(22,322,539)</u>	<u>(26,478,147)</u>
	<u>\$ 730,765,401</u>	<u>\$ 939,022,052</u>

Expenses and losses incurred on inventories for the years ended December 31, 2023 and 2022 were as follows:

	Year ended December 31,	
	2023	2022
Cost of inventories sold	\$ 5,787,090,218	\$ 6,230,204,207
(Gain from price recovery)		
Loss on inventory obsolescence and market price decline	(4,167,227)	7,900,930
Revenue from sale of scraps	(9,015,135)	(11,614,398)
Others	366,034	420,853
	<u>\$ 5,774,273,890</u>	<u>\$ 6,226,911,592</u>

As the Group sold some inventory with net realisable value lower than its cost, the allowance for inventory obsolescence and market price decline was reversed for the year ended December 31, 2023.

(8) Investments accounted for using equity method

	2023	2022
At January 1	\$ 239,489,049	\$ 194,593,652
Addition of investments accounted for using equity method	9,102,488	48,035,635
Disposal of investments accounted for using equity method	(4,788,287)	(1,216,393)
Changes in control of subsidiaries	(1,387,939)	-
Proceeds from capital reduction of investments accounted for using equity method	(24,734,235)	-
Earnings distribution of investments accounted for using equity method	(4,093,165)	(6,149,732)
Share of profit or loss of investments accounted for using equity method	(13,372,229)	5,772,788
Changes in retained earnings	(408,971)	(367,570)
Changes in capital surplus	667,778	321,565
Changes in other equity items	(2,037,117)	(9,446,829)
Impairment loss	(884,380)	(599,189)
Others	927,363	8,545,122
At December 31	<u>\$ 198,480,355</u>	<u>\$ 239,489,049</u>
	<u>December 31, 2023</u>	<u>December 31, 2022</u>
Associates	\$ 187,543,267	\$ 229,093,673
Joint ventures	10,937,088	10,395,376
	<u>\$ 198,480,355</u>	<u>\$ 239,489,049</u>

- A. The Group acquired the new shares of XSEMI Corporation in May 2022 and held 51% equity interest which resulted in the Group obtaining control over XSEMI Corporation. Subsequently, XSEMI Corporation participated in the new share private placement of Advanced Power Electronics Corporation in the amount of \$2,886,800 and held 30.08% equity interest which was shown as investment accounted for using the equity method.
- B. On May 17, 2023, the Group sold 6% of shares held in XSEMI Corporation. In June 2023, the Group lost majority of the seats in the company's Board of Directors. As a result, the Group lost its control over XSEMI Corporation. Refer to Note 4(3) B (c). for details.
- C. The Group sold shares of Fitipower Integrated Technology Inc. ("Fitipower Integrated") resulting to a reduction in its equity interest to less than 20% in 2023. On June 15, 2023, the Group lost its significant influence over Fitipower Integrated, with the resignation of the director's position in Fitipower Integrated. The Group remeasured the remaining investment in Fitipower Integrated at its fair value and transferred it to financial assets at fair value through other comprehensive income. Any difference between fair value and carrying amount is recognised in gain on disposal of investment amounting to \$3,672,435 (shown as 'other gains and losses').

D. A subsidiary of the Group, Foxconn Industrial Internet Co., Ltd., entered into the ‘Partnership Agreement of Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)’ on March 25, 2022. As a limited partner, Foxconn Industrial Internet Co., Ltd. subscribed the shares of fund of Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership) amounting to RMB 9,800,000 thousand. As of December 31, 2023, the Group had recovered RMB 5,380,000 thousand from its investment. Subsequently, as of March 14, 2024, the Group recovered another RMB1,050,000 thousand.

E. The above additions and disposals of investments accounted for under equity method included the amount transferred in from other accounts or recognised as disposal transferred out.

F. The abovementioned changes in other equity items refer to recognition of currency translation differences of associates and unrealised gains (losses) on valuation of financial assets. Others arise from the translation of the financial statements of the foreign operations’ associates into the Group’s presentation currency.

G. Associates

(a) The basic information of the associates that are material to the Group is as follows:

Company name	Principal place of business	Shareholding ratio		Nature of relationship	Method of measurement
		December 31, 2023	December 31, 2022		
Sharp Corporation	Japan	34%	34%	Strategic Investment	Equity method
Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)	China	-	-	Strategic Investment	Equity method
Foxconn Technology Co., Ltd.	Taiwan	29%	29%	Supplier	Equity method
Zhen Ding Technology Holding Limited	Cayman	32%	32%	Supplier	Equity method

(b) The summarised financial information of the associates that are material to the Group is as follows:

Balance sheet

	Sharp Corporation	
	December 31, 2023	December 31, 2022
Current assets	\$ 224,416,904	\$ 283,275,149
Non-current assets	155,232,840	212,357,361
Current liabilities	(197,380,283)	(220,950,582)
Non-current liabilities	(124,031,843)	(163,825,035)
Total net assets	58,237,618	110,856,893
Effect of accounting principles	(849,654)	(4,598,929)
Fair value adjustment of trademarks, other intangible net assets and tangible net assets	84,354,530	90,929,084
Total net assets after adjustment	\$ 141,742,494	\$ 197,187,048
Share in associate's net assets	47,347,630	66,089,430
Goodwill	12,145,317	12,574,548
Others	(3,925,835)	(3,767,210)
Carrying amount of the associate	\$ 55,567,112	\$ 74,896,768

Note: In June 2022, Sharp Corporation issued 38.45 million new common shares. Consequently, the Group's equity interest in Sharp Corporation decreased from 36% to 34%, and the Group decreased capital surplus and investments accounted for using equity method amounting to \$1,867,981 due to the change in net equity.

	Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)	
	December 31, 2023	December 31, 2022
Current assets	\$ 4,516,081	\$ 39,771,206
Non-current assets	12,266,470	-
Total net assets	\$ 16,782,551	\$ 39,771,206
Share in associate's net assets	\$ 16,780,872	\$ 39,767,229
Others	(1,027,418)	-
Carrying amount of the associate	\$ 15,753,454	\$ 39,767,229

	Foxconn Technology Co., Ltd.	
	December 31, 2023	December 31, 2022
Current assets	\$ 74,742,426	\$ 108,151,811
Non-current assets	59,350,970	42,952,957
Current liabilities	(27,946,085)	(46,799,523)
Non-current liabilities	(987,133)	(1,127,769)
Total net assets	<u>\$ 105,160,178</u>	<u>\$ 103,177,476</u>
Share in associate's net assets	\$ 31,033,190	\$ 30,467,588
Goodwill	338,190	338,190
Others	39,857	25,623
Carrying amount of the associate	<u>\$ 31,411,237</u>	<u>\$ 30,831,401</u>

	Zhen Ding Technology Holding Limited	
	December 31, 2023	December 31, 2022
Current assets	\$ 114,045,673	\$ 110,292,979
Non-current assets	128,729,992	122,267,133
Current liabilities	(78,939,342)	(74,226,905)
Non-current liabilities	(29,510,475)	(25,467,516)
Total net assets	<u>\$ 134,325,848</u>	<u>\$ 132,865,691</u>
Share in associate's net assets	\$ 30,871,811	\$ 31,257,639
Others	5,027	153,255
Carrying amount of the associate	<u>\$ 30,876,838</u>	<u>\$ 31,410,894</u>

Statement of comprehensive income

	Sharp Corporation	
	Years ended December 31,	
	2023	2022
Revenue	\$ 520,990,707	\$ 584,363,532
Loss for the year	(56,236,763)	(544,855)
Other comprehensive income, net of tax	10,006,648	6,680,075
Total comprehensive (loss) income for the year	(46,230,115)	6,135,220
Effect of accounting principles	3,539,386	(6,695,325)
Total comprehensive loss after adjustment	<u>\$ (42,690,729)</u>	<u>\$ (560,105)</u>
Dividends received from associates	<u>\$ -</u>	<u>\$ 2,024,128</u>

	Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)
	Year ended December 31,
	2023
Revenue	\$ -
Profit for the year	1,042,202
Other comprehensive income, net of tax	-
Total comprehensive income for the year	\$ 1,042,202
Dividends received from associates	\$ -

	Foxconn Technology Co., Ltd.
	Years ended December 31,
	2023
	2022
Revenue	\$ 74,533,131
Profit for the year	4,314,046
Other comprehensive income (loss), net of tax	52,115
Total comprehensive income (loss) for the year	\$ 4,366,161
Dividends received from associates	\$ 667,073

	Zhen Ding Technology Holding Limited
	Years ended December 31,
	2023
	2022
Revenue	\$ 151,398,038
Profit for the year	9,431,853
Other comprehensive (loss) income, net of tax	(1,253,016)
Total comprehensive income for the year	\$ 8,178,837
Dividends received from associates	\$ 1,867,325

(c) The carrying amount of the Group's interests in all individually immaterial associates and the Group's share of the operating results are summarised below:

As of December 31, 2023 and 2022, the carrying amount of the Group's individually immaterial associates amounted to \$53,934,626 and \$52,187,381, respectively.

	Year ended December 31,
	2023
	2022
Profit for the year	\$ 8,458,814
Other comprehensive (loss) income, net of tax	(113,836)
Total comprehensive income for the year	\$ 8,344,978



(d) The fair value of the Group's material associates which have quoted market price was as follows:

	December 31, 2023	December 31, 2022
Sharp Corporation	\$ 48,386,431	\$ 48,657,481
Foxconn Technology Co., Ltd.	21,971,704	21,638,167
Zhen Ding Technology Holding Limited	33,453,961	32,079,141
	<u>\$ 103,812,096</u>	<u>\$ 102,374,789</u>

(e) The carrying amount of the Group's interests in all individually immaterial joint ventures and the Group's share of the operating results are summarised below:

As of December 31, 2023 and 2022, the carrying amount of the Group's individually immaterial joint ventures amounted to \$10,937,088 and \$10,395,376, respectively.

	Years ended December 31,	
	2023	2022
(Loss) profit for the year	\$ (908,966)	\$ 548,621
Other comprehensive loss, net of tax	(140,042)	(222,711)
Total comprehensive (loss) income for the year	<u>\$ (1,049,008)</u>	<u>\$ 325,910</u>

(f) The Group is the single largest shareholder of the following companies, and has no control, but only has a significant influence on the company as described below.

- i. The Group is the single largest shareholder of Sharp Corporation with a 34% equity interest. Given that the Group does not hold the voting rights of more than half of its shareholders attendance rate, which indicates that the Group has no current ability to direct the relevant activities of Sharp Corporation, the Group has no control, but only has significant influence, over the investee.
- ii. The Group is the single largest shareholder of Foxconn Technology Co., Ltd. with a 29% equity interest. Given that the Group does not hold the voting rights of more than half of its shareholders attendance rate, which indicates that the Group has no current ability to direct the relevant activities of Foxconn Technology Co., Ltd., the Group has no control, but only has significant influence, over the investee.
- iii. The Group is the single largest shareholder of Zhen Ding Technology Holding Limited with a 32% equity interest. Given that the Group does not hold the voting rights of more than half of its shareholders attendance rate, which indicates that the Group has no current ability to direct the relevant activities of Zhen Ding Technology Holding Limited, the Group has no control, but only has significant influence, over the investee.
- iv. The Group is the single largest shareholder of Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership) with a 99% equity interest. Given that the Group only serves as the limited partner of the fund, it did not obtain more than half of the seats in the investment committee of the fund and the matters deliberated by the investment committee shall be agreed and passed by all members to be valid, the Group has no control, but only has significant influence, over the investee.

(9) Property, plant and equipment

	2023						
	Land	Buildings	Machinery and equipment	Computer and communication equipment	Others	Equipment under installation and construction in progress	Total
At January 1							
Cost	\$ 11,885,041	\$ 241,452,158	\$ 328,460,664	\$ 49,289,278	\$ 204,071,287	\$ 51,523,087	\$ 886,681,515
Accumulated depreciation and impairment	-	(120,250,925)	(223,577,469)	(39,299,213)	(141,149,224)	-	(524,276,831)
	<u>\$ 11,885,041</u>	<u>\$ 121,201,233</u>	<u>\$ 104,883,195</u>	<u>\$ 9,990,065</u>	<u>\$ 62,922,063</u>	<u>\$ 51,523,087</u>	<u>\$ 362,404,684</u>
Opening net book amount as at January 1	\$ 11,885,041	\$ 121,201,233	\$ 104,883,195	\$ 9,990,065	\$ 62,922,063	\$ 51,523,087	\$ 362,404,684
Additions	97,936	7,950,917	41,901,626	2,610,610	27,194,243	35,744,037	115,499,369
Transfers	607,425	12,475,843	10,397,426	1,548,224	5,530,646	(30,286,707)	272,857
Acquired from business combinations	11,653	159,725	910,002	6,616	174,402	258,896	1,521,294
Changes in control of subsidiaries	(1,315,367)	(387,509)	(6,403)	(6,401,271)	(55,744)	(457,017)	(8,623,311)
Disposals	(4,946)	(516,594)	(2,297,649)	(125,562)	(1,070,835)	(2,762,583)	(6,778,169)
Depreciation charge	-	(12,406,167)	(29,380,923)	(3,277,171)	(22,949,745)	-	(68,014,006)
Net exchange differences	12,886	(1,335,082)	(757,659)	38,064	(586,249)	312,715	(2,315,325)
Closing net book amount as at December 31	<u>\$ 11,294,628</u>	<u>\$ 127,142,366</u>	<u>\$ 125,649,615</u>	<u>\$ 4,389,575</u>	<u>\$ 71,158,781</u>	<u>\$ 54,332,428</u>	<u>\$ 393,967,393</u>
At December 31							
Cost	\$ 11,294,628	\$ 259,518,032	\$ 357,643,277	\$ 16,627,267	\$ 217,436,341	\$ 54,332,428	\$ 916,851,973
Accumulated depreciation and impairment	-	(132,375,666)	(231,993,662)	(12,237,692)	(146,277,560)	-	(522,884,580)
	<u>\$ 11,294,628</u>	<u>\$ 127,142,366</u>	<u>\$ 125,649,615</u>	<u>\$ 4,389,575</u>	<u>\$ 71,158,781</u>	<u>\$ 54,332,428</u>	<u>\$ 393,967,393</u>

2022							
	Land	Buildings	Machinery and equipment	Computer and communication equipment	Others	Equipment under installation and construction in progress	Total
At January 1							
Cost	\$ 11,088,299	\$ 230,689,468	\$ 287,474,102	\$ 47,391,725	\$ 179,441,556	\$ 31,290,949	\$ 787,376,099
Accumulated depreciation and impairment	-	(109,207,148)	(207,619,795)	(38,831,481)	(121,610,366)	-	(477,268,790)
	<u>\$ 11,088,299</u>	<u>\$ 121,482,320</u>	<u>\$ 79,854,307</u>	<u>\$ 8,560,244</u>	<u>\$ 57,831,190</u>	<u>\$ 31,290,949</u>	<u>\$ 310,107,309</u>
Opening net book amount as at January 1	\$ 11,088,299	\$ 121,482,320	\$ 79,854,307	\$ 8,560,244	\$ 57,831,190	\$ 31,290,949	\$ 310,107,309
Additions	101	2,297,615	39,156,581	2,101,947	22,546,074	36,809,104	102,911,422
Transfers	-	4,786,967	10,740,107	2,562,106	2,262,456	(18,872,531)	1,479,105
Acquired from business combinations	-	-	57,173	9,498	11,872	4,753	83,296
Disposals	(34,501)	(12,402)	(972,996)	(510,195)	(764,172)	(437,078)	(2,731,344)
Depreciation charge	-	(11,503,443)	(25,420,806)	(2,895,106)	(20,187,674)	-	(60,007,029)
Impairment loss	-	-	(110,361)	-	-	-	(110,361)
Net exchange differences	831,142	4,150,176	1,579,190	161,571	1,222,317	2,727,890	10,672,286
Closing net book amount as at December 31	<u>\$ 11,885,041</u>	<u>\$ 121,201,233</u>	<u>\$ 104,883,195</u>	<u>\$ 9,990,065</u>	<u>\$ 62,922,063</u>	<u>\$ 51,523,087</u>	<u>\$ 362,404,684</u>
At December 31							
Cost	\$ 11,885,041	\$ 241,452,158	\$ 328,460,664	\$ 49,289,278	\$ 204,071,287	\$ 51,523,087	\$ 886,681,515
Accumulated depreciation and impairment	-	(120,250,925)	(223,577,469)	(39,299,213)	(141,149,224)	-	(524,276,831)
	<u>\$ 11,885,041</u>	<u>\$ 121,201,233</u>	<u>\$ 104,883,195</u>	<u>\$ 9,990,065</u>	<u>\$ 62,922,063</u>	<u>\$ 51,523,087</u>	<u>\$ 362,404,684</u>

A. Details of the aforementioned property, plant and equipment acquired from business combinations are provided in Note 6(39). Details of the derecognition of property, plant and equipment due to changes in loss of control in subsidiaries are provided in Note 6(40) D.

B. Details for the ongoing recognition of sale-and-leaseback transactions with leasing companies for some of the above machinery and equipment are provided in Note 6(20) B.

C. Details of property, plant and equipment pledged as collateral are provided in Note 8.

(10) Leasing arrangements - lessee

A. The Group leases various assets including land, land use right, buildings and other equipment. The periods of lease contracts are as follows:

Land and land use right: 2~50 years

Buildings: 1~20 years

Other equipment: 1~7years

Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. It does not enjoy the right to extend the lease term. The lease agreements do not impose covenants, but leased assets may not be used as security for borrowing purposes.

B. Short-term leases with a lease term of 12 months, include dormitories, business vehicles and office.

C. The carrying amount of right-of-use assets and the depreciation charge are as follows:

	December 31, 2023	December 31, 2022
	Carrying amount	Carrying amount
Land and land use right	\$ 22,509,847	\$ 17,648,123
Buildings	18,054,689	21,950,289
Other equipment	763,388	807,384
	<u>\$ 41,327,924</u>	<u>\$ 40,405,796</u>
	Years ended December 31,	
	2023	2022
	Depreciation charge	Depreciation charge
Land and land use right	\$ 617,238	\$ 554,858
Buildings	8,623,191	8,615,465
Other equipment	550,289	572,178
	<u>\$ 9,790,718</u>	<u>\$ 9,742,501</u>

D. For the years ended December 31, 2023 and 2022, the additions to right-of-use assets were \$14,934,042 and \$11,568,340, respectively.

E. The information on income and expense accounts relating to lease contracts is as follows:

	Years ended December 31,	
	2023	2022
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 981,825	\$ 907,826
Expense on short-term lease contracts	<u>\$ 3,609,987</u>	<u>\$ 4,089,261</u>
Gain from lease modification	<u>\$ 308,600</u>	<u>\$ 2,414</u>

F. For the years ended December 31, 2023 and 2022, the Group's total cash outflow for leases were \$19,386,450 and \$15,919,791, respectively.

(11) Leasing arrangements - lessor

A. The Group mainly leases machinery and equipment. Rental contracts are typically made for 5 years.

B. The maturity analysis of the undiscounted lease payments in the finance lease is as follows:

	December 31, 2023	December 31, 2022
No later than one year	\$ 503,810	\$ 488,119
Later than one year but not later than five years	146,103	617,570
	<u>\$ 649,913</u>	<u>\$ 1,105,689</u>

C. Reconciliation of the undiscounted lease payments and the net investment in the finance lease is provided as follows:

	December 31, 2023	
	Current	Non-current
Undiscounted lease payments	\$ 503,810	\$ 146,103
Unearned finance income	(3,660)	(930)
Net investment in lease	<u>\$ 500,150</u>	<u>\$ 145,173</u>
	December 31, 2022	
	Current	Non-current
Undiscounted lease payments	\$ 488,119	\$ 617,570
Unearned finance income	(14,007)	(7,047)
Net investment in lease	<u>\$ 474,112</u>	<u>\$ 610,523</u>

The net investment in the financial lease is shown as “other receivables” and “other non-current assets”, respectively.

(12) Investment property

	Land and buildings	
	2023	2022
At January 1		
Cost	\$ 17,503,412	\$ 15,688,409
Accumulated depreciation and impairment	(7,065,327)	(5,331,910)
	<u>\$ 10,438,085</u>	<u>\$ 10,356,499</u>
Opening net book amount as at January 1	\$ 10,438,085	\$ 10,356,499
Additions	-	107
Transfer in	372,816	1,017,819
Transfer out	(29,037)	(1,287)
Disposals	(47,297)	(216,648)
Depreciation charge	(867,425)	(858,001)
Net exchange differences	(156,846)	139,596
Closing net book amount as at December 31	<u>\$ 9,710,296</u>	<u>\$ 10,438,085</u>
At December 31		
Cost	\$ 17,217,578	\$ 17,503,412
Accumulated depreciation and impairment	(7,507,282)	(7,065,327)
	<u>\$ 9,710,296</u>	<u>\$ 10,438,085</u>

A. Rental income from the lease of the investment property and direct operating expenses arising from the investment property are shown below:

	Years ended December 31,	
	2023	2022
Rental income from the lease of the investment property	<u>\$ 1,045,187</u>	<u>\$ 969,089</u>
Direct operating expenses arising from the investment property that generated rental income for the year	<u>\$ 867,425</u>	<u>\$ 858,001</u>

B. The fair value of the investment property held by the Group as at December 31, 2023 and 2022 was \$25,196,665 and \$28,967,795, respectively, which was revalued by independent appraisers. The valuation is based on latest market price of similar investment property in the same area and condition which is categorized within Level 3 in the fair value hierarchy.

(13) Intangible assets

	2023							
	Goodwill	Concession	Patents	Trademarks	Developed technology	Customer relationships	Software	Total
<u>At January 1</u>								
Cost	\$ 21,590,328	\$ 10,617,875	\$ 4,831,836	\$ 9,564,095	\$ 12,259,966	\$ 1,515,078	\$ 9,927,635	\$ 70,306,813
Accumulated amortisation and impairment	(3,320,618)	(4,000,516)	(3,800,192)	(1,378,121)	(4,052,130)	(698,201)	(6,396,996)	(23,646,774)
	<u>\$ 18,269,710</u>	<u>\$ 6,617,359</u>	<u>\$ 1,031,644</u>	<u>\$ 8,185,974</u>	<u>\$ 8,207,836</u>	<u>\$ 816,877</u>	<u>\$ 3,530,639</u>	<u>\$ 46,660,039</u>
Opening net book amount as at January 1	\$ 18,269,710	\$ 6,617,359	\$ 1,031,644	\$ 8,185,974	\$ 8,207,836	\$ 816,877	\$ 3,530,639	\$ 46,660,039
Transfers	-	-	-	-	-	-	233,604	233,604
Additions	-	-	60,495	57	984,664	-	1,349,557	2,394,773
Acquired from business combinations	2,350,571	-	1,040	-	597,883	1,092,021	103,931	4,145,446
Disposals	-	-	(383,934)	-	-	-	(33,280)	(417,214)
Amortization charge	-	(665,540)	(84,209)	(463,084)	(1,232,224)	(165,092)	(1,383,876)	(3,994,025)
Changes in control of subsidiaries	(30,312)	(5,951,819)	-	(1,893,202)	-	-	(1,321,864)	(9,197,197)
Net exchange differences	<u>(191,595)</u>	<u>-</u>	<u>2,282</u>	<u>3,718</u>	<u>3,032</u>	<u>7,071</u>	<u>(48,792)</u>	<u>(224,284)</u>
Closing net book amount as at December 31	<u>\$ 20,398,374</u>	<u>\$ -</u>	<u>\$ 627,318</u>	<u>\$ 5,833,463</u>	<u>\$ 8,561,191</u>	<u>\$ 1,750,877</u>	<u>\$ 2,429,919</u>	<u>\$ 39,601,142</u>
<u>At December 31</u>								
Cost	\$ 23,718,992	\$ -	\$ 4,508,214	\$ 7,340,395	\$ 13,839,820	\$ 2,612,652	\$ 6,897,520	\$ 58,917,593
Accumulated amortisation and impairment	(3,320,618)	-	(3,880,896)	(1,506,932)	(5,278,629)	(861,775)	(4,467,601)	(19,316,451)
	<u>\$ 20,398,374</u>	<u>\$ -</u>	<u>\$ 627,318</u>	<u>\$ 5,833,463</u>	<u>\$ 8,561,191</u>	<u>\$ 1,750,877</u>	<u>\$ 2,429,919</u>	<u>\$ 39,601,142</u>

	2022							
	Goodwill	Concession	Patents	Trademarks	Developed technology	Customer relationships	Software	Total
At January 1								
Cost	\$ 18,469,923	\$ 14,581,255	\$ 4,301,379	\$ 9,009,831	\$ 10,192,291	\$ 1,610,976	\$ 8,174,975	\$ 66,340,630
Accumulated amortisation and impairment	(2,283,863)	(5,644,316)	(3,147,637)	(935,407)	(2,548,261)	(499,868)	(5,928,441)	(20,987,793)
	<u>\$ 16,186,060</u>	<u>\$ 8,936,939</u>	<u>\$ 1,153,742</u>	<u>\$ 8,074,424</u>	<u>\$ 7,644,030</u>	<u>\$ 1,111,108</u>	<u>\$ 2,246,534</u>	<u>\$ 45,352,837</u>
Opening net book amount as at January 1	\$ 16,186,060	\$ 8,936,939	\$ 1,153,742	\$ 8,074,424	\$ 7,644,030	\$ 1,111,108	\$ 2,246,534	\$ 45,352,837
Additions	-	-	1,654	-	992,001	-	2,120,086	3,113,741
Acquired from business combinations	1,407,081	-	91,257	-	401,125	-	8,385	1,907,848
Disposals	-	(1,298,457)	-	-	-	-	(718)	(1,299,175)
Amortization charge	-	(721,493)	(315,779)	(513,668)	(1,090,777)	(165,347)	(931,659)	(3,738,723)
Impairment loss	(786,752)	-	-	-	-	-	-	(786,752)
Exchange	-	(299,630)	-	-	-	-	-	(299,630)
Net exchange differences	1,463,321	-	100,770	625,218	261,457	(128,884)	88,011	2,409,893
Closing net book amount as at December 31	<u>\$ 18,269,710</u>	<u>\$ 6,617,359</u>	<u>\$ 1,031,644</u>	<u>\$ 8,185,974</u>	<u>\$ 8,207,836</u>	<u>\$ 816,877</u>	<u>\$ 3,530,639</u>	<u>\$ 46,660,039</u>
At December 31								
Cost	\$ 21,590,328	\$ 10,617,875	\$ 4,831,836	\$ 9,564,095	\$ 12,259,966	\$ 1,515,078	\$ 9,927,635	\$ 70,306,813
Accumulated amortisation and impairment	(3,320,618)	(4,000,516)	(3,800,192)	(1,378,121)	(4,052,130)	(698,201)	(6,396,996)	(23,646,774)
	<u>\$ 18,269,710</u>	<u>\$ 6,617,359</u>	<u>\$ 1,031,644</u>	<u>\$ 8,185,974</u>	<u>\$ 8,207,836</u>	<u>\$ 816,877</u>	<u>\$ 3,530,639</u>	<u>\$ 46,660,039</u>



A. Refer to Note 6(39) for details of intangible assets acquired through business combination and Note 6(40) D. for details of intangible assets derecognised due to the changes in loss of control in subsidiaries.

B. Impairment assessment for goodwill of Belkin International Inc.

As of December 31, 2023, the Group's goodwill from the acquisition of Belkin International Inc. (referred herein as "Belkin") decreased to \$11,684,205 (USD \$380,470 thousand) as a result of the disposal of Linksys, a subsidiary of Belkin, in 2021. Impairment assessment of goodwill is allocated to Belkin's CGU. The recoverable amount of the CGU relating to the goodwill arising from acquisition of Belkin was determined based on value-in-use calculation. The calculation uses projected cash flows based on financial budgets for the next five-year period.

Management determined expected revenue growth rate based on past performance and their expectations of market development. The long-term weighted average growth rates used are consistent with the projection included in industry reports. Pre-tax discount rate used reflects the risk premium of the segment and operating region.

The assumptions used in the main assessment as of December 31, 2023 are as follows:

Five-year compound revenue growth rate	9.3 %
Long-term growth rate	2 %
Pre-tax discount rate	20.1 %

Based on the above assessment, there is no impairment loss on goodwill as of December 31, 2023.

C. The details of amortization are as follows:

	Years ended December 31,	
	2023	2022
Operating costs and operating expenses	\$ 3,994,025	\$ 3,738,723

(14) Other non-current assets

	December 31, 2023	December 31, 2022
Prepaid investments	\$ 460,650	\$ -
Long-term prepayments		
- Utility duct access	-	547,918
- 3.5 GHz frequency band through MOCN	-	11,070,154
Refundable deposits	2,660,487	2,485,549
Assets recognised for incremental costs of obtaining contract with customers	-	2,260,263
Prepayments for buildings and equipment	4,671,786	2,504,153
Net investment in lease	145,173	610,523
Others	7,650,808	7,933,181
	<u>\$ 15,588,904</u>	<u>\$ 27,411,741</u>

A. 3.5GHz frequency band through Multi Operator Core Network (MOCN)

A subsidiary of the Group, Asia Pacific Telecom Co., Ltd., entered into a cooperation agreement on 3.5GHz frequency band through MOCN with FET. The period of the agreement is from September 4, 2020 to December 31, 2040. This cooperation agreement was approved with conditions by the National Communications Commission (NCC) Committee and the Fair Trade Commission. Both signing parties agreed that the Group will share two-ninths of the network deployment cost of FET's 3.5GHz frequency band in order to obtain use right capacity, of which the cost of spectrum sharing amounted to \$9,473,000.

B. Incremental costs of obtaining a contract

A subsidiary of the Company, APT, recognises the incremental costs (mainly comprised of sales commissions) of obtaining a contract with a customer as an asset if the Group expects to recover those costs. The recognised asset is amortised on a systematic basis that is consistent with the transfers to the customer of the goods or services to which the asset relates. The Group recognised amortised costs of \$1,739,587 and \$2,114,054 in profit or loss for the years ended December 31, 2023 and 2022, respectively.

C. On December 15, 2023, the Group lost control over APT and therefore the Group derecognised long-term prepayments and incremental costs of obtaining a contract. Refer to Note 6(40) D. for details.

D. Details of net investment in lease is provided in Note 6(11).

(15) Short-term loans

Type of loans	December 31, 2023	Interest rate range	Collateral
Bank loans			
Credit loans	\$ 501,772,585	0%~7.80%	None
Type of loans	December 31, 2022	Interest rate range	Collateral
Bank loans			
Credit loans	\$ 582,610,083	0%~7.05%	None

The Group has signed an agreement to offset financial assets and liabilities with financial institutions. The agreement meets the offsetting criteria of IAS 32, whereby the financial assets and liabilities are offset and reported in the net amount in the balance sheet. Details of the offset as of December 31, 2023 and 2022 are as follows:

December 31, 2023			
Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	\$ 295,065,031	\$ 295,065,031	\$ -

December 31, 2022

Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	\$ 681,969,373	\$ 681,969,373	\$ -

(16) Short-term notes and bills payable

	December 31, 2023	December 31, 2022
Commercial paper	\$ 61,489,911	\$ 31,555,403
Less: Unamortized discount	(161,380)	(63,906)
	\$ 61,328,531	\$ 31,491,497
Interest rates per annum	1.40%~2.188%	1.35%~2.15%

(17) Other payables

	December 31, 2023	December 31, 2022
Awards and salaries payable	\$ 54,154,980	\$ 62,934,936
Payables for equipment	32,071,277	28,837,155
Employees' bonuses payable	20,326,524	20,241,273
Consumption goods expense payable (including indirect materials)	11,921,708	13,083,091
Accrued interest payable	14,070,304	11,657,373
Royalty fees payable	2,107,682	5,465,498
Tax payable	6,205,428	5,978,962
Restricted stock repurchase obligation	174,563	1,117,627
Others	86,332,276	97,419,676
	\$ 227,364,742	\$ 246,735,591

A subsidiary of the Group, Foxconn Industrial Internet Co., Ltd., issued employees' restricted shares in 2019. Employees must pay to acquire those stocks, and if employees resign during the vesting period, they must return the stocks to the Group and the Group must refund payments made on the stocks. The Group recognises the payments from the employees who are expected to resign during the vesting period as liabilities at the grant date.

(18) Other current liabilities

	December 31, 2023	December 31, 2022
Receipts in advance of payments for materials and equipment on behalf of others	\$ 39,870,976	\$ 34,720,807
Deposits received	30,483,513	43,489,589
Contract liabilities	26,380,201	27,945,203
Others	4,196,467	4,365,174
	\$ 100,931,157	\$ 110,520,773

(19) Bonds payable

	December 31, 2023	December 31, 2022
Convertible bonds payable	\$ 19,183,116	\$ 20,683,116
Add: Premium on bonds payable	-	7,500
Less: Discount on bonds payable	-	(1,124)
	<u>19,183,116</u>	<u>20,689,492</u>
Corporate bonds payable	187,300,000	148,050,000
Foreign unsecured corporate bonds	<u>89,911,202</u>	<u>89,949,590</u>
	296,394,318	258,689,082
Less: Current portion or exercise of put options (shown as “Long-term liabilities, current portion”)	<u>(65,875,218)</u>	<u>(13,406,376)</u>
	<u>\$ 230,519,100</u>	<u>\$ 245,282,706</u>

A. First overseas convertible bond issue of 2017

(a) The Company issued the first overseas unsecured convertible bonds totaling USD 500 million with the approval of the competent authority on August 22, 2017. The bonds carry zero coupon rate over five years. The circulation period is from November 6, 2017 to November 6, 2022.

(b) The conversion options for the first overseas convertible bond issue of 2017 are separated from the liabilities and recorded as ‘capital surplus – share options’ amounting to \$1,099,253. The convertible bonds matured on November 6, 2022. The convertible corporate bonds were not converted into ordinary shares, therefore, ‘capital surplus - share options’ was reclassified to ‘capital surplus - share premium’.

B. First unsecured convertible bond issue of 2018

ShunSin Technology Holdings Limited, a subsidiary of the Group, issued the first unsecured convertible bonds totaling \$1,500 million with the approval of the competent authority on January 10, 2018. The bonds carry zero coupon rate over five years. The circulation period is from February 12, 2018 to February 12, 2023. On February 13, 2023, the trading of these corporate bonds on the Taipei Exchange was terminated.

C. First overseas unsecured convertible bond issue of 2021

(a) The Company issued the first overseas unsecured convertible bonds totaling USD 700 million with the approval of the competent authority on May 26, 2021. The bonds carry zero coupon rate over five years. The circulation period is from August 5, 2021 to August 5, 2026. The Company will fully redeem the bonds at the price of the bonds’ face value plus -0.41% of the face value at the maturity date.

(b) The conversion price is adjusted in line with the model specified in the conversion rules. As of December 31, 2023, no bonds were converted into common stock at the conversion price of NT\$147.932 in dollars (using the exchange rate of 1 USD: 27.978 TWD) which was adjusted by the Company on July 10, 2023 based on the conversion rules of the first overseas convertible bond issue of 2021.

- (c) In accordance with the conversion rules, if the convertible bond is purchased (including purchased from the secondary market), early redeemed, or repaid at maturity by the Company, or if the convertible bond is converted into common stocks or redeemed by the bondholder, the bond is to be retired and will not be reissued.
  - (d) In accordance with the conversion rules, the rights and obligations of common stocks converted are the same as the outstanding ones previously subscribed.
  - (e) The conversion options for the first overseas convertible bond issue of 2021 are separated from the liabilities and recorded as 'capital surplus - share options' amounting to \$336,012.
  - (f) In accordance with the conversion rules, bondholders have the right to request the Company to redeem any bonds at the price of the bonds' par value upon three years from the issue date. As the bondholders of the convertible corporate bonds will be able to exercise the put options in the third quarter of 2024, the convertible corporate bonds were transferred to 'long-term liabilities, current portion'. After the put options exceed their exercise period, the unexercised put options will be transferred back to 'bonds payable' if they meet the definition of non-current liabilities.
- D For details of principal, interest rate, maturity and other information of corporate bonds payable and foreign unsecured corporate bonds, refer to Table 12.

(20) Long-term loans

Institution	Loan period	Interest rate	Collateral	December 31, 2023
Long-term loans				
Syndicated loan from a consortium of 18 banks, including Mizuho Corporate Bank Ltd.	2019.03.19~2024.03.19	6.2700%~6.2760%	None	\$ 17,658,250
Syndicated loan from a consortium of 2 banks, including Mizuho Corporate Bank Ltd.	2020.11.21~2025.11.28	4.3230%	None	1,019,400
First Commercial Bank	2011.11.30~2030.11.30	2.0719%	Yes	1,662,857
First Commercial Bank	2013.09.06~2033.09.06	2.2833%	Yes	882,581
Agricultural Bank of China Limited	2018.01.05~2027.05.22	4.9000%	None	1,193,588
Syndicated loan from a consortium of 12 banks, including CTBC Bank Co., Ltd.	2020.10.29~2024.12.26	2.2133%	None	496,725
E.SUN Commercial Bank, Ltd.	2021.12.20~2024.09.20	6.5800%	None	171,931
Mitsubishi UFJ Financial Group Bank	2021.12.20~2024.12.20	6.5500%	None	859,880
Bank of China	2022.01.24~2032.01.24	3.5000%~3.6000%	None	2,310,753
Bank of China	2022.05.25~2025.03.17	6.5500%	None	15,355,000
Industrial and Commercial Bank of China Limited, Singapore Branch	2023.04.12~2025.11.07	6.4500%	None	15,355,000
Oldenburgische Landesbank	2020.11.02~2024.12.31	7.5000%	None	29,733
Banco Santander, S.A.	2021.09.20~2024.09.19	1.2600%	None	1,504
Fullyfun Investment Limited	2023.06.24~2024.12.24	0.0000%	None	6,344
Banc of America Leasing & Capital, LLC	2022.12.27~2030.12.27	4.8329%	None	4,120,562
				<hr/> 61,124,108
Less: Current portion				
(shown as “Long-term liabilities, current portion”)				(20,016,991)
Administration fee of syndicated loans				(1,177)
				<hr/> <hr/> \$ 41,105,940

Institution	Loan period	Interest rate	Collateral	December 31, 2022
Long-term loans				
Syndicated loan from a consortium of 18 banks, including Mizuho Corporate Bank Ltd.	2019.03.19~2024.03.19	5.2369%~5.2869%	None	\$ 17,658,250
Syndicated loan from a consortium of 3 banks, including Mizuho Corporate Bank Ltd.	2020.11.21~2025.11.28	2.3780%	None	4,908,000
First Commercial Bank	2011.11.30~2030.11.30	1.8076%	Yes	1,782,857
First Commercial Bank	2013.09.06~2033.09.06	2.0190%	Yes	970,839
The Shanghai Commercial & Savings Bank, Ltd.	2013.06.17~2028.04.15	2.0000%	Yes	4,637
The Shanghai Commercial & Savings Bank, Ltd.	2021.06.25~2025.06.24	2.1200%	None	382,500
Agricultural Bank of China Limited	2018.01.05~2027.05.22	4.6550%~4.9000%	None	3,520,800
Syndicated loan from a consortium of 12 banks, including CTBC Bank Co., Ltd.	2020.10.29~2024.12.26	1.8578%	None	695,415
E.SUN Commercial Bank, Ltd.	2021.12.20~2024.12.20	5.9000%	None	368,520
Industrial and Commercial Bank of China Limited, Singapore Branch	2021.02.04~2023.11.24	5.2400%	None	18,426,000
Syndicated loan from a consortium of 12 banks, including Taishin International Bank Co., Ltd.	2021.12.27~2026.12.27	2.9163%	None	3,065,000
Syndicated loan from a consortium of 12 banks, including Taishin International Bank Co., Ltd.	2021.12.27~2026.12.27	2.8105%	Yes	1,500,000
Mitsubishi UFJ Financial Group Bank	2021.12.20~2024.12.20	5.7600%	None	859,880
Bank of China	2022.01.24~2032.01.24	4.3000%~4.6000%	None	1,358,905
Bank of China	2022.05.25~2025.03.17	5.0400%	None	15,355,000
Banc of America Leasing & Capital, LLC	2022.12.27~2030.12.27	4.2886%	None	4,606,499
				<hr/> 75,463,102
Less: Current portion				
(shown as “Long-term liabilities, current portion”)				(19,686,350)
Administration fee of syndicated loans				(42,151)
				<hr/> <hr/> \$ 55,734,601

A. According to the syndicated loan agreement signed with 18 banks, including Mizuho Corporate Bank Ltd., the syndicated loan agreement signed with 2 banks, including Mizuho Corporate Bank Ltd., First Commercial Bank, the syndicated loan agreement signed with 12 banks, including CTBC Bank and in accordance with the loan agreement signed with Bank of China and Industrial and Commercial Bank of China, the Group shall maintain certain

financial ratios (including current ratio, net debt-to-tangible assets ratio, net tangible assets, interest coverage ratio, proprietary funds ratio and ratio of self-owned capital) , to be tested semi-annually and annually on consolidated basis.

The Group's financial ratios in the consolidated financial statements for the year ended December 31, 2023 met the financial covenants of above mentioned syndicated loan agreements. The Group was able to meet the required financial covenants under the syndicated loan agreements.

B. As of December 31, 2023 and 2022, the Group's long term loan with Banc of America Leasing & Capital, LLC ("Boa Leasing") was due to the sale of machinery and equipment to Boa Leasing and the subsequent lease back of the machinery and equipment from Boa Leasing, which was not a sale of assets under IFRS 15. Therefore, the Group continues to recognise the amount of \$4,697,696 and \$5,188,534, respectively, for the consideration received as long-term loans.

C. Details of assets pledged as collateral for long-term loans are provided in Note 8.

## (21) Pensions

### A. Defined benefit plans

(a) The Company has a defined benefit pension plan in accordance with the Labor Standards Law of Taiwan, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Law. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Company contributes monthly an amount equal to 2% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Company would assess the balance in the aforementioned labor pension reserve account by December 31, every year. If the account balance is insufficient to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company will make contributions for the deficit by next March.

(b) The amounts recognised in the balance sheet are as follows (shown as "other non-current liabilities"):

	<u>December 31, 2023</u>	<u>December 31, 2022</u>
Present value of defined benefit obligations	\$ 1,442,472	\$ 1,545,895
Fair value of plan assets	(487,935)	(523,516)
Net defined benefit liability	<u>\$ 954,537</u>	<u>\$ 1,022,379</u>



(c) Movements in net defined benefit liabilities are as follows:

	Present value of defined benefit obligations	Fair value of plan assets	Net defined benefit liability
	2023		
At January 1	\$ 1,545,895	\$ 523,516	\$ 1,022,379
Current service cost	4,250	-	4,250
Interest income	-	7,329	(7,329)
Interest expense	21,643	-	21,643
	<u>1,571,788</u>	<u>530,845</u>	<u>1,040,943</u>
Remeasurements:			
Return on plan assets (excluding amounts included in interest income or expense)	-	1,896	(1,896)
Change in financial assumptions	29,392	-	29,392
Experience adjustments	(78,594)	-	(78,594)
	<u>(49,202)</u>	<u>1,896</u>	<u>(51,098)</u>
Pension fund contribution	-	12,563	(12,563)
Paid pension	(80,114)	(57,369)	(22,745)
At December 31	<u>\$ 1,442,472</u>	<u>\$ 487,935</u>	<u>\$ 954,537</u>
	Present value of defined benefit obligations	Fair value of plan assets	Net defined benefit liability
	2022		
At January 1	\$ 1,802,651	\$ 536,491	\$ 1,266,160
Current service cost	5,747	-	5,747
Interest income	-	3,755	(3,755)
Interest expense	12,618	-	12,618
	<u>1,821,016</u>	<u>540,246</u>	<u>1,280,770</u>
Remeasurements:			
Return on plan assets (excluding amounts included in interest income or expense)	-	41,066	(41,066)
Change in financial assumptions	(124,424)	-	(124,424)
Experience adjustments	(42,796)	-	(42,796)
	<u>(167,220)</u>	<u>41,066</u>	<u>(208,286)</u>
Pension fund contribution	-	13,285	(13,285)
Paid pension	(107,901)	(71,081)	(36,820)
At December 31	<u>\$ 1,545,895</u>	<u>\$ 523,516</u>	<u>\$ 1,022,379</u>

(d) The Bank of Taiwan was commissioned to manage the Fund of the Company's defined benefit pension plan in accordance with the Fund's annual investment and utilisation plan and the "Regulations for Revenues, Expenditures, Safeguard and Utilisation of the Labor Retirement Fund" (Article 6: The scope of utilisation for the Fund includes deposit in domestic or foreign financial institutions, investment in domestic or foreign listed, over-the-counter, or private placement equity securities, investment in domestic or foreign real estate securitization products, etc.). With regard to the utilisation of the Fund, its minimum earnings in the annual distributions on the final financial statements shall be no less than the earnings attainable from the amounts accrued from two-year time deposits with the interest rates offered by local banks. If the earnings are less than aforementioned rates, government shall make payment for the deficit after being authorised by the Regulator. The Company has no right to participate in managing and operating that fund and hence the Company is unable to disclose the classification of plan assets fair value in accordance with IAS 19 paragraph 142. The composition of fair value of plan assets as of December 31, 2023 and 2022 is given in the Annual Labor Retirement Fund Utilisation Report announced by the government.

(e) The principal actuarial assumptions used were as follows:

	2023	2022
Discount rate	1.2%	1.4%
Future salary increases	3.5%	3.5%

Assumptions regarding future mortality rate are set based on actuarial advice in accordance with published statistics and experience in each territory. Because the main actuarial assumption changed, the present value of defined benefit obligation is affected.

The analysis was as follows:

	Discount rate		Future salary increases	
	Increase 0.25%	Decrease 0.25%	Increase 0.25%	Decrease 0.25%
December 31, 2023				
Effect on present value of defined benefit obligation	\$ (36,611)	\$ 37,940	\$ 33,585	\$ (32,650)
	Discount rate		Future salary increases	
	Increase 0.25%	Decrease 0.25%	Increase 0.25%	Decrease 0.25%
December 31, 2022				
Effect on present value of defined benefit obligation	\$ (41,388)	\$ 42,951	\$ 38,312	\$ (37,194)

The sensitivity analysis above is based on one assumption which changed while the other conditions remain unchanged. In practice, more than one assumption may change all at once. The method of analysing sensitivity and the method of calculating net pension

liability in the balance sheet are the same. The methods and types of assumptions used in preparing the sensitivity analysis did not change compared to the previous period.

(f) Expected contributions to the defined benefit pension plans of the Group for the year ending December 31, 2024 amount to \$12,717.

(g) As of December 31, 2023, the weighted average duration of the retirement plan is 11 years.

#### B. Defined contribution plans

(a) Effective July 1, 2005, the Company and its domestic subsidiaries have established a defined contribution pension plan (the “New Plan”) under the Labor Pension Act (the “Act”), covering all regular employees with R.O.C. nationality. Under the New Plan, the Company and its domestic subsidiaries contribute monthly an amount based on 6% of the employees’ monthly salaries and wages to the employees’ individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment.

(b) The Group’s Mainland China subsidiaries have a defined contribution plan. Monthly contributions to an independent fund administered by the government in accordance with the pension regulations in the People’s Republic of China (PRC) are based on certain percentage of employees’ monthly salaries and wages. The contribution percentage was 16%. Other than the monthly contributions, the Group has no further obligations.

(c) The pension costs under the defined contribution pension plans of the Group for the years ended December 31, 2023 and 2022 were \$18,178,868 and \$18,290,482, respectively.

#### (22) Share-based payment

As of December 31, 2023 and 2022, the share-based payment transactions of the subsidiaries of the Company, Foxconn Interconnect Technology Limited, Foxconn Industrial Internet Co., Ltd., Bharat FIH Limited, FIH Mobile Limited and Foxtron Vehicle Technologies Co., Ltd., are set forth below:

Type of arrangement	Grant date	Quantity granted	Vesting conditions
Senior management share grant plan	January 2015	349,440,000	Note 1
Restricted share plan	December 2017	259,240,433	Note 2
Restricted share plan	April 2019	149,183,352	Note 2
Restricted share plan	September 2019	10,348,325	Note 2
Restricted share plan	December 2019	18,881,226	Note 2
Employee stock options	April 2019	25,947,021	Note 3
Employee stock options	September 2019	473,000	Note 3
Employee stock options	December 2019	6,013,755	Note 3
Treasury stock award program	Note 6 (22) 4	-	Note 4
Employee stock options	December 2018	41,763,000	Note 5
Stock options plan	December 2021	83,110,000	Note 6

Type of arrangement	Grant date	Quantity granted	Vesting conditions
Share award program	December 2021, November 2022, March, September and November 2023	23,568,309	Note 7
Stock options plan	January 2023	46,728,000	Note 8

Note 1: Grantees do not need to pay to acquire those shares. Such vesting schedule was subsequently revised by the Company in May 2017, under which the shares will be vested from March 31, 2018 in accordance with the number of the grantees' shares at 12% in each quarter of 2018 and 3.25% in each quarter from 2019 to 2022.

Note 2: The employees can only exercise the rights after fulfilling the stipulated term of service under the limited partnership agreement. The difference between the fair value of the equity instrument and the consideration paid by the employee to acquire the instrument is amortised over a service period of 3 to 5 years starting from the grant date.

Note 3: From the date of grant that exercises issue annually in five years, each issue exercises 20% equally.

Note 4: It pertains to the acquisition of the Company's shares from the open market for transfer to employees, and are vested immediately.

Note 5: Vesting period is over 1 to 4 years starting from grant date which was December 28, 2018.

Note 6: Grantees need to pay to acquire those shares. Vesting period is over 1 to 3 years starting from the grant date. Exercise period is starting from December 1, 2022 to November 30, 2029.

Note 7: Grantees do not need to pay to acquire those shares. Vesting period is starting from the grant date to January 10, 2022.

Note 8: Employees may execute employee stock options in installments of 72.15% and 27.85% from the date of granting employee stock options and the service date of September 30, 2025.

#### A. Senior management share grant plan-Foxconn Interconnect Technology Limited

The weighted average fair value of shares granted under this plan determined using the H-model was USD 0.25 per share. The significant inputs into the model were weighted average cost of capital of 13.4%, perpetuity growth rate of 3%, discount for lack of marketability of 20% and control premium of 20%. The volatility is measured at the standard deviation of continuously compounded share returns based on statistical analysis of daily share prices of comparable companies in the market. For the years ended December 31, 2023 and 2022, expenses incurred on senior management share grant plan were \$0 (USD 0) and \$26,969 (USD 905 thousand), respectively.

B. Restricted share plan-Foxconn Industrial Internet Co., Ltd.

The fair value of shares granted was RMB 3,873,301 thousand. For the years ended December 31, 2023 and 2022, expenses incurred on restricted share plan were \$2,391,752 (RMB 544,149 thousand) and \$878,424 (RMB 198,653 thousand), respectively.

C. Employee stock options-Foxconn Industrial Internet Co., Ltd.

The increment of fair value related to the Options determined using the Black-Scholes model was RMB 217,098 thousand. For the years ended December 31, 2023 and 2022, expenses incurred on employee stock options were \$48,868 (RMB 11,118 thousand) and \$94,456 (RMB 21,361 thousand), respectively.

D. Share incentive plan - Foxconn Interconnect Technology Limited

The share incentive plan is to purchase treasury shares from the market in 2017 and hold them in the form of trust until employees reach the conditions of grant set by the plan. For the years ended December 31, 2023 and 2022, expenses incurred on the share incentive plan were \$27,038 (USD 868 thousand) and \$80,877 (USD 2,714 thousand), respectively.

E. Employee stock options-Foxconn Interconnect Technology Limited

For the year ended December 31, 2018, the Company granted certain eligible employees an aggregated 41,763,000 share options at an exercise price of HKD 3.422 per share and will be vested over 1-year to 4-year period. The share options granted are subject to performance related adjustment. The fair value of the options determined using the Black-Scholes model was USD 6,139 thousand, and the share-based payment expenses incurred under this transaction for the years ended December 31, 2023 and 2022 were \$0 (USD 0) and \$9,208 (USD 309 thousand), respectively.

F. Stock option plan - Bharat FIH Limited

For the year ended December 31, 2021, the subsidiary granted certain eligible employees and professionals an aggregated 83,110,000 units of options at an exercise price of INR 20 per unit and will be vested over 1-year to 3-year period. The fair value of the options determined using the Black-Scholes model was INR 11 per unit. The main assumptions used are expected price volatility of 52.46%, expected option life of 5.1 years, risk-free interest rate of 5.68% and dividend rate of 0%. On June 12, 2022, the option plan was cancelled pursuant to the approval of the Board of Directors of the subsidiary as well as those who were granted the options. The share-based payment expense incurred under this transaction for the year ended December 31, 2022 was \$283,459 (USD 9,512 thousand).

G. Share incentive plan - FIH Mobile Limited

The subsidiary granted 7,328,361, 10,024,204, 2,869,153, 1,366,993, and 1,979,598 common shares to certain persons in December 2021, November 2022, March, September and November 2023, respectively, and restricted them for approximately one month. Those shares were repurchased from the market and deposited in the trust. The share-based payment expense incurred under this transaction for the years ended December 31, 2023

and 2022 were \$40,213 (USD 1,291 thousand) and \$20,381 (USD 684 thousand), respectively.

#### H. Employee stock options-Foxtron Vehicle Technologies Co., Ltd.

In 2023, the subsidiary granted 46,728,000 shares to certain persons at a performance price of NT\$10 per share. The fair value per unit of the subscription option for the above share-based payment transactions was estimated at NT\$ 0.9832 ~ 2.7880 using the Black-Scholes option valuation model. For the year ended December 31, 2023, the subsidiary recognised \$45,023 in expense.

#### (23) Other non-current liabilities

	December 31, 2023	December 31, 2022
Deferred government grants	\$ 4,938,896	\$ 5,642,463
Reserve for retirement pension	955,441	1,079,118
Advance rent receipts	1,428,015	1,553,934
Others	5,790,448	3,292,487
	<u>\$ 13,112,800</u>	<u>\$ 11,568,002</u>

#### (24) Provisions

	Warranty	Decommissioning liabilities	Others	Total
At January 1, 2023	\$ 3,868,901	\$ 459,026	\$ 22,479	\$ 4,350,406
Provisions during the year	3,517,322	4,155	925	3,522,402
Used during the year	(468,635)	-	-	(468,635)
Unused amounts reversed	(3,263,863)	-	-	(3,263,863)
Changes in control of subsidiaries	-	(463,181)	(23,404)	(486,585)
Exchange differences	(8,133)	-	-	(8,133)
At December 31, 2023	<u>\$ 3,645,592</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,645,592</u>

	Warranty	Decommissioning liabilities	Others	Total
At January 1, 2022	\$ 2,876,585	\$ 430,648	\$ -	\$ 3,307,233
Provisions during the year	2,617,148	28,378	22,929	2,668,455
Used during the year	(810,663)	-	(450)	(811,113)
Unused amounts reversed	(1,055,407)	-	-	(1,055,407)
Exchange differences	241,238	-	-	241,238
At December 31, 2022	<u>\$ 3,868,901</u>	<u>\$ 459,026</u>	<u>\$ 22,479</u>	<u>\$ 4,350,406</u>

Analysis of total provisions:

	December 31, 2023	December 31, 2022
Current	<u>\$ 1,557,895</u>	<u>\$ 3,891,380</u>
Non-current	<u>\$ 2,087,697</u>	<u>\$ 459,026</u>

- A. The Group provides warranties on 3C products sold. Provision for warranty is estimated based on historical warranty data of 3C products.
- B. In accordance with the applicable agreements or the law/regulation requirements, the Group bears dismantling, removing the asset and restoring the site obligations for certain base stations. Provision was recognised at the present value of costs which was estimated to be incurred for dismantling, removing the asset and restoring the site. The decommissioning activities are ongoing.

(25) Share capital—common stock

- A. As of December 31, 2023, the Company's authorised capital was \$180,000,000, consisting of 18,000,000 thousand shares of ordinary stock, and the paid-in capital was \$138,629,906, consisting of 13,862,991 thousand shares with a par value of \$10 (in dollars) per share. All proceeds from shares issued have been collected.
- B. Pursuant to the resolution adopted at the stockholders' meeting held on June 1, 1999, and after obtaining approval from the SFC, the Company issued 50 million ordinary shares so as to issue 25 million units of Global Depository Receipts (GDRs) in Europe, Asia and the USA. The issuance amounted to USD 347,250 thousand, and the main terms and conditions of the GDRs are as follows:

(a) Voting

Holders of GDRs have no right to directly exercise voting rights or attend the Company's stockholders' meeting, except when a motion is on the election of directors or supervisors. A holder or holders together holding at least 51% of the GDRs outstanding at the relevant record date of the stockholders' meeting can instruct the Depositary to vote in the same direction in respect of one or more resolutions to be proposed at the meeting.

(b) Sale and withdrawal of GDRs

Under the current R.O.C. law, shares represented by the GDRs may be withdrawn by holders of GDRs commencing three months after the initial issue of GDRs. A holder of a GDR may, provided that the Company has delivered to the custodian physical share certificates in respect of the Deposited Shares, request the Depositary to sell or cause to be sold on behalf of such holder the shares represented by such GDRs.

(c) Dividends

GDR holders are entitled to receive dividends to the same extent as the holders of common stock.

- (d) As of December 31, 2023, 64,930 thousand units of GDRs were outstanding, which represents 129,859 thousand shares of common stock.

C. Treasury stocks

The Company's subsidiary, Hon Jin International Investment Co., Ltd., acquired ordinary shares issued by the Company in 1998. As of December 31, 2023 and 2022, the subsidiary held a total of 1,483,078 shares of the Company's common stock. The original cost of treasury stocks was \$18,901 and the cost after capital reduction was \$15,194.

(26) Capital surplus

Pursuant to the R.O.C. Company Act, capital reserve arising from paid-in capital in excess of par value on issuance of common stocks and donations can be used to cover accumulated deficit or to issue new stocks or cash to shareholders in proportion to their share ownership, provided that the Company has no accumulated deficit. Further, the R.O.C. Securities and Exchange Act requires that the amount of capital reserve to be capitalised mentioned above should not exceed 10% of the paid-in capital each year. Capital reserve should not be used to cover accumulated deficit unless the legal reserve is insufficient.

	2023				
	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates	Share option	Total
At January 1	\$ 89,600,284	\$ 98,291,471	\$ 5,566,393	\$ 336,012	\$ 193,794,160
Adjustments arising from changes in percentage of ownership in subsidiaries	-	5,685,800	-	-	5,685,800
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	667,778	-	667,778
Disposal of investments accounted for using equity method	-	-	(1,494,840)	-	(1,494,840)
At December 31	<u>\$ 89,600,284</u>	<u>\$ 103,977,271</u>	<u>\$ 4,739,331</u>	<u>\$ 336,012</u>	<u>\$ 198,652,898</u>
	2022				
	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates	Share option	Total
At January 1	\$ 88,501,031	\$ 106,186,652	\$ 5,961,482	\$ 1,435,265	\$ 202,084,430
Adjustments arising from changes in percentage of ownership in subsidiaries	-	(7,895,181)	-	-	(7,895,181)
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	321,565	-	321,565
Disposal of investments accounted for using equity method	-	-	(716,654)	-	(716,654)
Expiration of stock options in convertible corporate bonds based on the redemption ratio	1,099,253	-	-	(1,099,253)	-
At December 31	<u>\$ 89,600,284</u>	<u>\$ 98,291,471</u>	<u>\$ 5,566,393</u>	<u>\$ 336,012</u>	<u>\$ 193,794,160</u>

Regarding the recognition of the capital surplus from changes in ownership interests in subsidiaries, refer to Note 6(29) for details; for the recognition of the capital surplus from changes in equity interests in associates, refer to Note 6(8) for details; expiration of stock options in convertible corporate bonds based on the redemption ratio, refer to Note 6(19) for details.



(27) Retained earnings

A. The annual net income of the Company shall be appropriated in accordance with the priorities listed as follows:

(a) Recovery of losses;

(b) Appropriation of 10% for legal reserve.

(c) Appropriation or reversal of special reserve pursuant to applicable law or regulation.

As to the earnings available for appropriation to shareholders including accumulated unappropriated earnings and earnings available for appropriation this year, the board of directors is authorised to draft an appropriation plan in accordance with the dividend policy in Section D of the Articles of Incorporation.

The board of directors is authorised to distribute dividends and bonuses in whole or in part, which may be paid in cash after a resolution has been adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors.

The Company is currently at a developing stage. The Company's dividend distribution policy is subject to the Company's current and future investment environment, fund requirements, competition from local and abroad, and capital budgets, as well as taking into consideration the interests of shareholders and the long-term financial planning. Shareholder dividends are appropriated based on accumulated unappropriated earnings, which shall not be less than 15% of distributable earnings for the year and cash dividends shall not be less 10% of total dividends.

B. Except for covering accumulated deficit or issuing new stocks or cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of legal reserve for the issuance of stocks or cash to shareholders in proportion to their share ownership is permitted, provided that the balance of the reserve exceeds 25% of the Company's paid-in capital.

C. In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings.

D. The appropriations of 2023 earnings were proposed during the board meeting on March 14, 2024. The appropriations of 2022 earnings had been resolved at the shareholders' meeting on May 31, 2023. Details are summarized as follows:

	2023		2022	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Legal reserve	\$ 14,224,704		\$ 14,311,374	
Stock dividends	31,067,746		(7,351,685)	
Cash dividends	74,860,149	\$ 5.4	73,473,850	\$ 5.3
	<u>\$ 120,152,599</u>		<u>\$ 80,433,539</u>	

The information on distribution of earnings will be posted on the "Market Observation Post System" of the TSEC.

(28) Other equity items

	2023			
	Financial assets at fair value through other comprehensive income	Currency translation adjustments	Hedging instruments	Total
At January 1	\$ 14,526,382	\$ (96,680,590)	\$ -	\$ (82,154,208)
Revaluation:				
- Group	(8,598,264)	-	-	(8,598,264)
- Associates	1,181,784	-	-	1,181,784
Revaluation – tax	1,761,176	-	-	1,761,176
Revaluation transferred to retained earnings	(579,730)	-	-	(579,730)
Currency translation:				
- Group	-	(21,645,940)	-	(21,645,940)
- Associates	-	(3,218,901)	-	(3,218,901)
Cash flow hedges:				
- Fair value gains for the year	-	-	536,165	536,165
- Transfers to other equity items	-	-	(536,165)	(536,165)
Disposal of investments accounted for using equity method	28,941	3,189	-	32,130
At December 31	<u>\$ 8,320,289</u>	<u>\$ (121,542,242)</u>	<u>\$ -</u>	<u>\$ (113,221,953)</u>
	2022			
	Financial assets at fair value through other comprehensive income	Currency translation adjustments	Hedging instruments	Total
At January 1	\$ 56,641,420	\$ (146,312,958)	\$ 165,645	\$ (89,505,893)
Revaluation:				
- Group	(39,382,455)	-	-	(39,382,455)
- Associates	(4,565,722)	-	-	(4,565,722)
Revaluation – tax	3,463,072	-	-	3,463,072
Revaluation transferred to retained earnings	(1,711,746)	-	-	(1,711,746)
Currency translation:				
- Group	-	54,565,177	-	54,565,177
- Associates	-	(4,881,107)	-	(4,881,107)
Cash flow hedges:				
- Fair value losses for the year	-	-	(23,933)	(23,933)
- Tax on fair value losses	-	-	3,453	3,453
- Transfers to other equity items	-	-	(145,165)	(145,165)
Disposal of investments accounted for using equity method	81,813	(51,702)	-	30,111
At December 31	<u>\$ 14,526,382</u>	<u>\$ (96,680,590)</u>	<u>\$ -</u>	<u>\$ (82,154,208)</u>

(29) Non-controlling interests

	2023	2022
At January 1	\$ 199,986,123	\$ 192,802,808
Share attributable to non-controlling interests:		
Profit for the year	12,691,174	9,588,835
Currency translation difference	(2,946,539)	5,281,903
Unrealised loss on investments in equity instruments measured at fair value through other comprehensive income	(883,202)	(996,178)
Loss on hedging instrument	-	(30,252)
Earnings distribution to non-controlling interests	(7,247,705)	(6,938,076)
Changes in non-controlling interests	(8,465,307)	277,083
At December 31	\$ 193,134,544	\$ 199,986,123

- A. Some subsidiaries of the Group have issued employee share-based payment and new shares during 2023 and 2022. The Group has not purchased additional shares in proportion to its ownership and thus, the non-controlling interest of the Group decreased by \$124,773 and \$298,979 and equity attributable to owners of the parent increased by \$5,685,800 and decreased by \$7,895,181 as of December 31, 2023 and 2022, respectively.
- B. The main reason for the change in 2023 is because APT merged with FET, and thus, the non-controlling interest of the Group decreased by \$13,145,086; Foxtron Vehicle Technologies Co., Ltd.'s stocks were officially listed on Taiwan Stock Exchange, and the entity issued new shares, and thus, the non-controlling interest of the Group increased by \$4,804,552.
- C. The main reason for the change in 2022 is because the Group jointly established a subsidiary company with YAGEO Corporation. Consequently, the non-controlling interest of the Group increased by \$1,811,400.
- D. In 2022, Foxconn Industrial Internet Co., Ltd., a subsidiary of the Group, paid \$7,763,248 in cash due to a stock repurchase. This transaction resulted in a decrease in the Group's non-controlling interest by \$1,235,338 and a decrease in capital surplus by \$6,527,910.

(30) Operating revenue

A. Disaggregation of revenue from contracts with customers

The Group derives revenue from the transfer of goods and services over time and at a point in time. Details of major product lines and geographical regions are provided in Note 14(5).

B. Contract assets and liabilities

The Group has recognised the following revenue-related contract liabilities (shown as "other current liabilities"):

	December 31, 2023	December 31, 2022	January 1, 2023
Contract liabilities	\$ 26,380,201	\$ 27,945,203	\$ 21,342,884

Contract liabilities at the beginning of the year amounting to \$14,225,429 and \$8,935,924 were recognised as revenues for the years ended December 31, 2023 and 2022, respectively.

C. Assets recognised from costs to obtaining a contract

Under IFRS 15, the incremental costs related to obtaining a telecommunication contract was recognised as an asset as the Group expects to recover these costs. For the details on incremental costs recognised during the years ended December 31, 2023 and 2022, refer to Note 6(14).

(31) Interest income

	Years ended December 31,	
	2023	2022
Interest income from bank deposits	\$ 78,570,138	\$ 41,930,339
Interest income from financial assets at amortised cost	3,130,076	1,372,607
	<u>\$ 81,700,214</u>	<u>\$ 43,302,946</u>

(32) Other income

	Years ended December 31,	
	2023	2022
Rental income	\$ 3,279,840	\$ 2,663,240
Dividend income	3,903,650	5,290,039
Government grants	412,736	869,339
Other non-operating income	2,695,907	2,628,762
	<u>\$ 10,292,133</u>	<u>\$ 11,451,380</u>

(33) Other gains and losses

	Years ended December 31,	
	2023	2022
Loss on financial assets or liabilities at fair value through profit or loss, net	\$ (7,470,272)	\$ (7,669,137)
Gain on disposal of property, plant and equipment, net	5,857,234	492,276
Gain on disposal of investments	9,010,562	3,375,825
Loss on disposal of intangible assets	(284,826)	-
Net currency exchange gain (loss)	6,263,204	(6,322,498)
Impairment loss	(884,380)	(1,496,302)
Other gains (losses)	127,339	(447,439)
	<u>\$ 12,618,861</u>	<u>\$ (12,067,275)</u>

(34) Expenses by nature

Additional disclosures related to cost of sales and operating expenses are as follows:

	Years ended December 31,	
	2023	2022
Repairing services and product warranty costs	\$ 30,878,437	\$ 28,434,007
Employee benefit expense	327,168,027	333,047,888
Depreciation	77,804,724	69,749,530
Amortisation	5,733,612	5,852,777
	<u>\$ 441,584,800</u>	<u>\$ 437,084,202</u>

(35) Employee benefit expense

	Years ended December 31,	
	2023	2022
Wages and salaries	\$ 274,863,280	\$ 281,921,683
Share-based payment	2,552,894	1,393,774
Labor and health insurance fees	13,135,918	11,992,392
Pension costs	18,197,432	18,305,092
Other personnel expenses	18,418,503	19,434,947
	<u>\$ 327,168,027</u>	<u>\$ 333,047,888</u>

A. In accordance with the Articles of Incorporation of the Company, a ratio of distributable profit of the current year, after covering accumulated losses, shall be distributed as employees' compensation. The ratio shall be between 5% and 7% for employees' compensation.

B. For the years ended December 31, 2023 and 2022, employees' compensation was accrued at \$8,265,938 and \$8,166,241, respectively. The aforementioned amounts were recognised in salary expenses. The expenses recognised for 2023 and 2022 were estimated and accrued based on 5% of profit of current year distributable.

For 2023 and 2022, the employees' compensation resolved by the Board of Directors amounted to \$8,265,938 and \$8,166,241 on March 14, 2024 and March 15, 2023, respectively. The amounts were the same with the amounts recognised in the financial statements for the years ended December 31, 2023 and 2022, and will be distributed in the form of cash.

Information about the appropriation of employees' compensation (bonus) and directors' and supervisors' remuneration by the Company as proposed by the Board of Directors and resolved by the stockholders will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(36) Financial costs

	Years ended December 31,	
	2023	2022
Interest expense:		
Bank borrowings	\$ 58,872,951	\$ 29,335,040
Corporate bonds	4,486,375	4,094,329
Interest expense from lease liability	981,825	907,826
Financing expense from accounts receivable factoring	1,202,110	399,000
	<u>\$ 65,543,261</u>	<u>\$ 34,736,195</u>

(37) Income tax

A. Income tax expense

(a) Components of income tax expense:

	Years ended December 31,	
	2023	2022
Current tax:		
Current tax on profits for the year	\$ 31,470,414	\$ 26,616,302
Tax on undistributed surplus earnings	3,134,010	2,796,336
Prior year income tax underestimation (overestimation)	30,822	(3,006,181)
Total current tax	<u>34,635,246</u>	<u>26,406,457</u>
Deferred tax:		
Origination and reversal of temporary differences	2,799,585	10,033,480
Income tax expense	<u>\$ 37,434,831</u>	<u>\$ 36,439,937</u>

(b) The income taxes (charge)/credit relating to components of other comprehensive income are as follows:

	Years ended December 31,	
	2023	2022
Measured at fair value through other comprehensive income from changes in fair value	\$ (1,761,176)	\$ (3,463,072)
Cash flow hedges	-	(34,566)
Remeasurement of defined benefit obligations	10,219	41,657
	<u>\$ (1,750,957)</u>	<u>\$ (3,455,981)</u>

B. Details of reconciliation between income tax expense and accounting profit and current income tax liabilities.

	Years ended December 31,	
	2023	2022
Tax calculated based on profit before tax and statutory tax rate	\$ 70,346,962	\$ 72,317,306
Tax exempt income by tax regulation	(35,824,959)	(35,563,233)
Prior year income tax underestimation (overestimation)	30,822	(3,006,181)
Tax on undistributed earnings	3,134,010	2,796,336
Others	(252,004)	(104,291)
Income tax expense	37,434,831	36,439,937
Change in deferred income tax	(2,799,585)	(10,033,480)
Prior year income tax (underestimation) overestimation	(30,822)	3,006,181
Prepaid income tax and withholding tax	(14,597,944)	(19,981,411)
Income tax payable for prior years	6,631,881	12,515,708
Others	(1,893,533)	2,655,459
Current income tax liability	<u>\$ 24,744,828</u>	<u>\$ 24,602,394</u>

C. Amounts of deferred tax assets or liabilities as a result of temporary differences are as follows:

	Year ended December 31, 2023				
	January 1	Recognised in profit or loss	Recognised in other comprehensive income	Others	December 31
Deferred tax assets:					
-Temporary differences:					
Reserve for inventory obsolescence and market price decline	\$ 3,436,747	\$(1,700,087)	\$ -	\$ -	\$ 1,736,660
Deferred revenue	1,261,855	(191,412)	-	-	1,070,443
Unrealised loss on financial instruments	-	964,176	-	-	964,176
Accrued expenses	1,744,193	(491,725)	-	-	1,252,468
Difference between accounting and tax bases due to depreciation	2,952,691	(616,260)	-	-	2,336,431
Reserve for pension cost	204,961	(851)	(10,219)	-	193,891
Unused compensated absences	172,122	(40,977)	-	-	131,145
Others	10,988,963	2,631,673	-	(1,101,902)	12,518,734
	<u>20,761,532</u>	<u>554,537</u>	<u>(10,219)</u>	<u>(1,101,902)</u>	<u>20,203,948</u>
Deferred tax liabilities:					
-Temporary differences:					
Foreign investment income using equity method	(16,265,914)	(3,115,372)	-	-	(19,381,286)
Unrealised exchange gain	(283,830)	(1,273,376)	-	-	(1,557,206)
Interest income	(1,552,187)	340,579	-	-	(1,211,608)
Others	(21,021,877)	694,047	1,761,176	43,031	(18,523,623)
	<u>(39,123,808)</u>	<u>(3,354,122)</u>	<u>1,761,176</u>	<u>43,031</u>	<u>(40,673,723)</u>
	<u>\$(18,362,276)</u>	<u>\$(2,799,585)</u>	<u>\$ 1,750,957</u>	<u>\$(1,058,871)</u>	<u>\$(20,469,775)</u>

	Year ended December 31, 2022			
	January 1	Recognised in profit or loss	Recognised in other comprehensive income	December 31
Deferred tax assets:				
-Temporary differences:				
Reserve for inventory obsolescence and market price decline	\$ 1,862,926	\$ 1,573,821	\$ -	\$ 3,436,747
Deferred revenue	1,285,620	(23,765)	-	1,261,855
Unrealised loss on financial instruments	156,357	(156,357)	-	-
Accrued expenses	1,885,900	(141,707)	-	1,744,193
Difference between accounting and tax bases due to depreciation	2,588,805	363,886	-	2,952,691
Reserve for pension cost	309,929	(63,311)	(41,657)	204,961
Unused compensated absences	563,301	(391,179)	-	172,122
Others	11,946,058	(957,095)	-	10,988,963
	<u>20,598,896</u>	<u>204,293</u>	<u>(41,657)</u>	<u>20,761,532</u>
Deferred tax liabilities:				
-Temporary differences:				
Foreign investment income using equity method	(12,166,780)	(4,099,134)	-	(16,265,914)
Unrealised exchange gain	(1,120,248)	836,418	-	(283,830)
Interest income	(1,616,333)	64,146	-	(1,552,187)
Others	(17,480,312)	(7,039,203)	3,497,638	(21,021,877)
	<u>(32,383,673)</u>	<u>(10,237,773)</u>	<u>3,497,638</u>	<u>(39,123,808)</u>
	<u>\$ (11,784,777)</u>	<u>\$ (10,033,480)</u>	<u>\$ 3,455,981</u>	<u>\$ (18,362,276)</u>

Note: Other changes item mainly arose from losing the control over Asia Pacific Telecom Co., Ltd. and business combination.

- D. The Company has not recognised taxable temporary differences associated with investment in subsidiaries as deferred tax liabilities. As of December 31, 2023 and 2022, the temporary differences unrecognised as deferred tax liabilities were \$1,319,005,094 and \$1,262,215,852, respectively.
- E. The Company's income tax returns through 2021 have been assessed and approved by the Tax Authority.
- F. The Group has applied the exception to recognising and disclosing information about deferred tax assets and liabilities related to Pillar Two income taxes.
- G. The Group's exposure to Pillar Two income taxes arising from the Pillar Two legislation is as follows:

The Group is within the scope of the Pillar Two model rules published by the Organisation for Economic Co-operation and Development (OECD). Pillar Two legislation was enacted in the European Union, Vietnam and Japan, the jurisdiction in which certain subsidiaries are incorporated, and will come into effect from the fiscal year of 2024. Additionally, legislation was substantively enacted in Singapore, the jurisdiction in which certain subsidiaries are incorporated, and will come into effect from the fiscal year of 2025. Therefore, the Group has no related current tax exposure as of December 31, 2023.



Under the legislation, the Group has obligations to pay a top-up tax for the difference between its GloBE effective tax rate per jurisdiction and the 15% minimum rate.

The Group is in the process of assessing its exposure to the Pillar Two legislation for when it comes into effect. This assessment indicates for jurisdiction of the European Union, Vietnam, Japan and Singapore. However, due to the complexities in applying the legislation and the impact of specific adjustments envisaged in the Pillar Two legislation which give rise to different effective tax rates compared to those calculated in accordance with IAS 12, 'Income taxes', the Group is currently assessing on applying the legislation.

H. The Group has applied the Amendments to IAS 12, 'Income taxes' issued on May 23, 2023, and the exception was applied on the information of recognising and disclosing about deferred tax assets and liabilities related to Pillar Two income taxes.

(38) Earnings per share

	Year ended December 31, 2023		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 142,098,208	13,861,508	\$ 10.25
<u>Diluted earnings per share:</u>			
Profit attributable to ordinary shareholders of the parent	\$ 142,098,208	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	111,673	
Convertible bonds- overseas	-	132,389	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 142,098,208	14,105,570	\$ 10.07

	Year ended December 31, 2022		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 141,482,714	13,861,508	\$ 10.21
<u>Diluted earnings per share:</u>			
Profit attributable to ordinary shareholders of the parent	\$ 141,482,714	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	99,290	
Convertible bonds- overseas	175,447	125,988	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 141,658,161	14,086,786	\$ 10.06

(39) Business combinations

- A. Fulian Yuzhan Precision Technology Co., Ltd., a subsidiary of the Group, acquired 100% equity interest in Shenzhen Hengdrive Electric Co., Ltd. in January 2022 for a consideration of RMB 378,000 thousand. The subsidiary mainly acquired accounts receivable, inventories, property, plant and equipment and intangible assets as a result of said acquisition.
- B. In May 2022, the Group acquired the newly issued common shares of XSEMI Corporation by \$1,599,000. The Group held 51% equity interest in XSEMI Corporation after the acquisition. In the aforementioned merger, the acquisition is mainly comprised of cash, right-of-use assets and property, plant and equipment.
- C. In July 2023, the Group acquired the IC (integrated circuit) and SiC (Silicon Carbide) product and module business of XSEMI Corporation by \$204,000 and established a new entity, PowerX Semiconductor Corporation. In the aforementioned merger, the acquisition is mainly comprised of inventories, property, plant and equipment, intangible assets and other payables.
- D. The Group's subsidiary, Foxconn Interconnect Technology Singapore Pte. Ltd., acquired 100% equity interest in Prettl SWH GmbH and its subsidiaries at an adjusted price of \$6,528,172 (EUR 193,091 thousand) on July 3, 2023. Since then, Prettl SWH GmbH and its subsidiaries became the Group's subsidiaries. Prettl SWH GmbH then changed its name to FIT Voltaira group GmbH ("Voltaira group").

Voltaira group is a German designer and manufacturer of automotive component which is primarily engaged in the development and manufacture of best-in-class, high-end automotive sensor harnesses and connectivity and electrification solutions. This acquisition is expected to enhance the Group's competitive advantage in the layout of key components related to electric vehicles.

- (a) The following table summarises the consideration paid for Voltaira Group and the fair values of the assets acquired and liabilities assumed at the acquisition date:

	<u>July 3, 2023</u>
Purchase consideration	
Cash paid	\$ 6,528,172
Fair value of the identifiable assets acquired and liabilities assumed	
Cash and cash equivalents	331,267
Accounts receivable and other receivables	2,713,679
Inventories	1,822,545
Property, plant and equipment	1,483,927
Intangible assets	1,665,055
Right-of-use assets	389,064
Deferred income tax assets	249,494
Accounts payable and other payables	(2,637,076)
Lease liabilities	(342,016)
Bank loans	(972,347)
Deferred income tax liabilities	(517,142)
Total identifiable net assets	<u>4,186,450</u>
Goodwill	<u>2,341,722</u>

- (b) The fair value of the acquired identifiable intangible assets of \$1,665,055 (including customer relationships and developed technology) is receipt of the final valuations for those assets.
- (c) The operating revenue included in the consolidated statement of comprehensive income since July 3, 2023 contributed by Voltaira Group was \$6,249,184. Voltaira Group also contributed loss before income tax of \$253,457 over the same period. Had Voltaira Group been consolidated from January 1, 2023, the consolidated statement of comprehensive income would show operating revenue of \$6,174,452,889 and profit before income tax of \$191,640,222.

(40) Supplemental cash flow information

A. Investing activities with partial cash payments

	Years ended December 31,	
	2023	2022
Purchase of property, plant and equipment	\$ 115,499,369	\$ 102,911,422
Add: Opening balance of payable on equipment	28,837,155	24,349,399
Less: Ending balance of payable on equipment	(32,071,277)	(28,837,155)
Net exchange differences	(520,277)	(488,650)
Cash paid during the year	<u>\$ 111,744,970</u>	<u>\$ 97,935,016</u>
Disposal of property, plant and equipment	\$ 12,635,403	\$ 3,223,620
Add: Opening balance of receivable on equipment	417,347	902,692
Less: Ending balance of receivable on equipment	(2,471,515)	(417,347)
Net exchange differences	7,521	(16,628)
Cash received during the year	<u>\$ 10,588,756</u>	<u>\$ 3,692,337</u>

B. Changes in liabilities from financing activities

	2023					
	Short-term notes and bills payable	Short-term borrowings	Long-term borrowings	Bonds payable	Lease liabilities	Liabilities from financing activities-gross
At January 1	\$ 31,491,497	\$ 582,610,083	\$ 75,420,951	\$ 258,689,082	\$ 25,794,679	\$ 974,006,292
Changes in cash flow from financing activities	30,534,472	(74,236,869)	(10,389,333)	37,750,000	(9,983,811)	(26,325,541)
Impact of changes in foreign exchange rate	(599,964)	(4,371,302)	(3,981,335)	(38,388)	(2,452,334)	(11,443,323)
Changes in other non-cash items	(97,474)	(2,229,327)	72,648	(6,376)	9,095,203	6,834,674
At December 31	<u>\$ 61,328,531</u>	<u>\$ 501,772,585</u>	<u>\$ 61,122,931</u>	<u>\$ 296,394,318</u>	<u>\$ 22,453,737</u>	<u>\$ 943,072,102</u>

	2022					
	Short-term notes and bills payable	Short-term borrowings	Long-term borrowings	Bonds payable	Lease liabilities	Liabilities from financing activities-gross
At January 1	\$ 23,999,117	\$ 546,372,008	\$ 51,529,648	\$ 262,656,680	\$ 25,581,085	\$ 910,138,538
Changes in cash flow from financing activities	7,545,403	23,681,641	18,770,339	(11,528,442)	(10,311,711)	28,157,230
Impact of changes in foreign exchange rate	-	12,556,434	5,108,008	7,353,854	682,227	25,700,523
Changes in other non-cash items	(53,023)	-	12,956	206,990	9,843,078	10,010,001
At December 31	<u>\$ 31,491,497</u>	<u>\$ 582,610,083</u>	<u>\$ 75,420,951</u>	<u>\$ 258,689,082</u>	<u>\$ 25,794,679</u>	<u>\$ 974,006,292</u>

C. In the second quarter of 2023, the Group lost control over XSEMI Corporation and transferred the company to the investments accounted for under the equity method from a subsidiary. Related cash flow information is provided in Note 4(3).

D. On December 15, 2023, the Group exchanged 36.89% equity interest in APT for shares of FET, as a result, the Group lost control over the subsidiary and derecognised the related assets and liabilities and non-controlling interests. Refer to Note 4(3) for the related transaction information.

(a) Consideration received and assets and liabilities relating to the subsidiary are as follows:

	<u>December 15, 2023</u>
Consideration received	
Equity instruments	\$ 11,580,784
Carrying amount of the assets and liabilities of the subsidiary	
Cash and cash equivalents	191,317
Notes and accounts receivable	1,568,134
Other current assets	534,111
Property, plant and equipment	8,573,996
Right-of-use assets	2,706,457
Intangible assets	9,138,731
Deferred income tax assets	1,297,009
Other non-current assets	14,155,472
Short-term loans and notes and bills payable	(3,684,964)
Accounts payable	(1,022,291)
Other payables	(3,027,273)
Lease liabilities	(2,284,078)
Other current liabilities	(1,807,939)
Long-term loans	(4,264,766)
Deferred income tax liabilities	(560,173)
Other non-current liabilities	(684,469)
Total net assets	<u>\$ 20,829,274</u>

(b) Gain on deconsolidation of subsidiary is as follows:

	<u>December 15, 2023</u>
Fair value of interest retained	\$ 11,580,784
Less:	
Net assets deconsolidated	20,829,274
Non-controlling interest	(13,145,086)
	<u>7,684,188</u>
Gain on disposal of investments (shown as “Other gains and losses”)	<u>\$ 3,896,596</u>

## 7. RELATED PARTY TRANSACTIONS

### (1) Names of related parties and relationship

<u>Names of related parties</u>	<u>Relationship with the Group</u>
Sharp Corporation and subsidiaries	Associate
Foxconn Technology Co., Ltd. and subsidiaries	Associate

Names of related parties	Relationship with the Group
Pan-International Industrial Corp. and subsidiaries	Associate
Eson Precision Ind. Co., Ltd. and subsidiaries	Associate
General Interface Solution Holding Limited's subsidiaries	Associate
Zhen Ding Technology Holding Limited and subsidiaries	Associate
Ennoconn Corporation and subsidiaries	Associate
Foxsemicon Integrated Technology Inc and subsidiaries	Associate
Foxstar Technology Co., Ltd.	Associate
Beijing HengYu New Energy Auto Rental Co., Ltd.	Associate
Hangzhou GengDe Electronics Co., Ltd.	Associate
Lingyange Semiconductor, Inc.	Associate
Trans-Iot Technology Co., Ltd.	Associate
HaiWei Technoligy (Shenzhen) Co., Ltd.	Associate
Zhoukou Gengde Electronics Co., Ltd.	Associate
Sichuang Cheng Gong Fu Chuang Technology Co., Ltd.	Associate
Maxnerva Technology Services Ltd. and subsidiaries	Associate
Henan Zhongchi Fulian Precision Technology Co., Ltd.	Associate
Taiwan Intelligent Fiber Optic Network Co., Ltd.	Associate
ShenZhen XiaoHe E-commerce Ltd.	Associate
Beijing Tsinghan Company Limited	Associate
VAS Creative Co., Ltd.	Associate
AMAX Engineering Corporation	Associate
FSK L&S (Shanghai) Co., Ltd.	Associate
Hebi Gengde Electronics Co., Ltd.	Associate
Zettmage Solutions, Inc.	Associate
Pollux Technologies, Inc.	Associate
Qingdao New Core Technology Co., Ltd.	Associate
Digiwin Software Co., Ltd.	Associate
Zhong Yang Technology Co., Ltd.	Associate
Linksys Pte. Ltd.	Associate
Linksys Cayman, LLC	Associate
Wuxi Sharp Optoelectronic Technology Co., Ltd.	Associate
FSK L&S Co., Ltd.	Associate
Shenzhen Zhong Jian South Environment Co., Ltd.	Associate
Shenzhen Mobile Drive Technology Co., Ltd.	Associate
Mobile Drive Technology Co., Ltd.	Associate
Linksys Trading (Shanghai) Co., Ltd.	Associate
Shenzhen H-tech Co., Ltd.	Associate
Sakai Display Products Corporation	Associate
EasyCarry Limited	Associate
Linksys Holdings, Inc.	Associate
Linksys USA, Inc.	Associate

Names of related parties	Relationship with the Group
HH-CTBC Capital Management Co., Ltd.	Associate
Shenzhen Xinrun Fulian Digital Technology Co., Ltd.	Associate
Vossic Technology Co., Ltd.	Associate
Digiwin Software (Beijing) Co., Ltd.	Associate
Dongguan JMO Optical Co., Ltd.	Associate
Linker Vision Co., Ltd.	Associate
Fitipower Integrated Technology Inc. and subsidiaries	Note 1
G-TECH Optoelectronics Corporation and subsidiaries	Note 2
XSEMI Corporation	Note 3
Foxconn Global Network Corporation	Note 4
Hong Xuan Technology Co., Ltd.	Joint venture
Hunan Fuyuan Intelligent Technology Co., Ltd.	Joint venture
Qingdao Qingyun Hongzhi Industry Investment Development Co., Ltd.	Joint venture
NICE Licensing LLC.	Joint venture
SiliconAuto B.V.	Joint venture
Horizon Plus Company Limited	Joint venture
Cheng Uei Precision Industry Co., Ltd. and subsidiaries	Other related party
Innolux Corporation and subsidiaries	Other related party
iCare Diagnostics International Co., Ltd.	Other related party
MIH Consortium	Other related party
Giga Solar Materials Corporation's subsidiaries	Other related party
CyberTAN Technology Inc. and subsidiaries	Other related party
Advanced Optoelectronic Technology, Inc. and subsidiaries	Other related party
Yonglin Capital Holding Co., Ltd.	Other related party
YongLin Charity Foundation	Other related party

Note 1: The Group lost its significant influence over the associate in the second quarter of 2023. Thus, the associate was no longer a related party of the Group since the second quarter of 2023.

Note 2: The Group lost its significant influence over the associate in the first quarter of 2023. Thus, the associate was no longer a related party of the Group since the first quarter of 2023.

Note 3: The Group lost its control over the subsidiary but retained significant influence in the second quarter of 2023. Thus, the subsidiary was included as an associate of the Group since the second quarter of 2023.

Note 4: The Group lost control over the subsidiary in the fourth quarter of 2023 but still has significant influence over it, so the subsidiary has been included in the Group's associate starting from the fourth quarter of 2023.

(2) Significant transactions and balances with related parties

A. Sales

	Years ended December 31,	
	2023	2022
Sales of goods:		
Associates	\$ 87,352,378	\$ 123,372,692
Other related party	7,839,591	10,821,046
	<u>\$ 95,191,969</u>	<u>\$ 134,193,738</u>

The above amounts include administration and service revenue. Except for those circumstances wherein there are no similar transactions for reference and the prices and credit periods are negotiated by both parties, the other related party transactions are offered with prices very close to those offered to other customers and given a payment period of 45 to 90 days. For the transactions involving the sale of raw materials to the aforementioned related parties and subsequent repurchase of finished goods made from the same raw materials from the same party, the initial sale of raw materials is eliminated due to economic substance. The sales amount of materials and repurchase price of finished goods were offset against each other and shown at net amount in the financial statements.

B. Purchases

	Years ended December 31,	
	2023	2022
Purchases of goods:		
Associates	\$ 45,029,506	\$ 51,515,433
Other related party	4,837,728	5,119,712
	<u>\$ 49,867,234</u>	<u>\$ 56,635,145</u>

Except for those circumstances wherein there are no similar transactions for reference and the prices and payment terms are negotiated by both parties, the Group purchases from the supplier and aforementioned related parties at the prevailing market price. The payment terms given by other vendors and related parties are 45 to 90 days and 30 to 90 days, respectively.



### C. Receivables from related parties

	December 31, 2023	December 31, 2022
Accounts receivable:		
Associates	\$ 15,089,147	\$ 36,492,474
Other related party	1,646,496	2,054,075
Less: Allowance for doubtful accounts	(820,746)	(836,463)
	<u>15,914,897</u>	<u>37,710,086</u>
Other receivables - sale of property, plant and equipment:		
Associates	89,916	83,088
Other receivables - purchase of materials on behalf of related parties:		
Associates	2,154,084	1,443,251
Other related party	3,147	2,611
Other receivables - dividend		
Associates	-	35,567
Other receivables - disposal of investment:		
Associates	324,859	-
Other receivables - other:		
Associates	656,549	-
	<u>3,228,555</u>	<u>1,564,517</u>
	<u>\$ 19,143,452</u>	<u>\$ 39,274,603</u>

(a) The amount is due 45 to 90 days after the transaction date.

(b) The receivables are unsecured and non-interest bearing.

(c) Information relating to credit risk is provided in Note 12(2).

### D. Payables to related parties

	December 31, 2023	December 31, 2022
Accounts payable:		
Associates	\$ 12,885,781	\$ 17,460,182
Other related party	1,298,643	1,216,566
	<u>14,184,424</u>	<u>18,676,748</u>
Other payables - acquisition of property, plant and equipment:		
Associates	409,569	218,762
Other payables - procurement of raw materials on behalf of others:		
Associates	258,717	1,166,867
Other payables - other:		
Associates	1,464,816	-
	<u>2,133,102</u>	<u>1,385,629</u>
	<u>\$ 16,317,526</u>	<u>\$ 20,062,377</u>

The amount is due 30 to 90 days after the transaction date. The payables are non-interest bearing.

E. Lease transactions - lessee

(a) The Group leases plants from associates. Rental contracts are typically made for periods of 1 to 7 years. Rents are paid monthly or quarterly.

(b) For the years ended December 31, 2023 and 2022, the Group acquired right-of-use assets of \$23,158 and \$461,667, respectively, from related parties.

(c) Lease liabilities

	December 31, 2023	December 31, 2022
Associates	\$ 223,299	\$ 364,240
Other related party	2,812	-
	<u>\$ 226,111</u>	<u>\$ 364,240</u>

For the years ended December 31, 2023 and 2022, the interest expense incurred on lease liabilities were \$14,017 and \$18,646, respectively.

F. Property transactions:

(a) Acquisition of property, plant and equipment:

	Years ended December 31,	
	2023	2022
Acquisition of property, plant and equipment:		
Associates	\$ 766,819	\$ 848,577
Other related party	3,075	-
	<u>\$ 769,894</u>	<u>\$ 848,577</u>

(b) Proceeds from sale of property, plant and equipment and gain on disposal:

	Years ended December 31,			
	2023		2022	
	Proceeds from sale	Gain on disposal	Proceeds from sale	Gain on disposal
Associates	\$ 67,451	\$ 13,551	\$ 137,640	\$ 25,812
Other related party	-	-	2,099	2,099
	<u>\$ 67,451</u>	<u>\$ 13,551</u>	<u>\$ 139,739</u>	<u>\$ 27,911</u>

(c) Acquisition of financial assets:

	Accounts	No. of shares	Objects	Year ended December 31, 2023 Consideration
Joint Venture				
Siliconauto B.V.	Investment accounted using the equity method	29,000 thousand shares	Common shares	\$ 2,035,461
Others	"	-	Shares	4,570
Associates				
Others	"	1,500 thousand shares	Common shares	46,950
				<u>\$ 2,086,981</u>

	Accounts	No. of shares	Objects	Year ended December 31, 2022
				Consideration
Joint Venture				
Horizon Plus Company Limited	Investment accounted using the equity method	427,139 thousand shares	Common shares	\$ 2,580,033
Others	"	-	Shares	4,209
				<u>\$ 2,584,242</u>

(d) Proceeds from sale of financial assets and gain on disposal:

	Accounts	No. of shares	Objects	Year ended December 31, 2023	
				Proceeds	Gain on disposal
Sharp Display Manufacturing Corporation	Investment accounted using the equity method	14,415 thousand shares	Fit Electronics Device Pte. Ltd.		
				<u>\$ 448,894</u>	<u>\$ 139,475</u>

(e) Acquisition of other assets:

	Accounts	Year ended December 31, 2023	
		Consideration	
Associates	Intangible assets	\$	68,702
Associates	Other assets		71,018
		<u>\$</u>	<u>139,720</u>

#### G. Loans to related parties

(a) Receivables from related parties

	December 31, 2023	December 31, 2022
Associates	<u>\$ 152,310</u>	<u>\$ 155,162</u>

(b) Interest income

	Years ended December 31,	
	2023	2022
Associates	<u>\$ 6,189</u>	<u>\$ 6,226</u>

For the years ended December 31, 2023 and 2022, the interest was recognised at the rate of 4% for both years.

(3) Key management compensation

	Years ended December 31,	
	2023	2022
Salaries and other short-term employee benefits	\$ 1,436,241	\$ 1,437,550
Post-employment benefits	2,188	1,794
Share-based payments	965,177	841,972
	<u>\$ 2,403,606</u>	<u>\$ 2,281,316</u>

8. PLEDGED ASSETS

As of December 31, 2023 and 2022, the book values of the Group's pledged assets are as follows:

Assets	Nature	December 31, 2023	December 31, 2022
Time deposits and cash (shown as "current financial assets at amortised cost")	Customs deposits	\$ 146,792	\$ 56,777
Restricted deposits (shown as "current financial assets at amortised cost")	Reserve accounts for short-term loans and security for litigation	285,496	241,910
Time deposits and cash (shown as "non-current financial assets at amortised cost")	Security deposit for provisional attachment, bond deposit as security for court proceedings, security deposit for employment of foreign employees and customs deposits	48,792	56,200
Restricted deposits (shown as "non-current financial assets at amortised cost")	Security deposit for provisional attachment	34,200	53,816
Buildings and structures	Long-term loans	3,728,307	4,619,066
		<u>\$ 4,243,587</u>	<u>\$ 5,027,769</u>

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNISED CONTRACT COMMITMENTS

Except for Note 6(4), contingencies and commitments are as follows:

(1) Contingencies - significant legal events

On November 7, 2022, the Group reached an equity agreement with Lordstown Motors Corp. (Lordstown), a NASDAQ listed company in the United States, agreeing that the Group will subscribe Class A ordinary shares at USD 1.76 (in dollars) per share, totalling USD 70,000 thousand, and Series A preferred shares at USD 100 (in dollars) per share, totalling USD 100,000 thousand.

As of December 31, 2023, the Group had paid USD 22,734 thousand for ordinary shares and USD 30,000 thousand for preferred shares and the corresponding shares obtained were subsequently measured at fair value, and were classified as 'non-current financial assets at fair

value through other comprehensive income’ and ‘non-current financial assets at fair value through profit or loss’.

However, there was a dispute between the Group and Lordstown over the application of the provisions in the investment agreement, and the Group suspended the remaining investments. On June 27, 2023, Lordstown filed for bankruptcy in Delaware Bankruptcy Court in the United States and filed a complaint against the Group. As of the issuance date of the financial statements, the bankruptcy and the appeal procedures of Lordstown were both in progress. The Group had suspended the subsequent negotiation actions. As for the lawsuit filed by Lordstown, the Group is still unable to predict the result of the litigation and cannot reliably estimate the contingent liabilities.

## (2) Commitments

A. Capital expenditures contracted for at the balance sheet date but not yet incurred are as follows:

	December 31, 2023	December 31, 2022
Property, plant and equipment	\$ 21,791,502	\$ 5,375,158
Financial assets at fair value through profit or loss	7,993,171	8,090,786
Financial assets at fair value through other comprehensive income	2,908,261	3,181,556
Investments accounted for using equity method	11,476,524	25,051
Business combinations	-	6,176,554
	<u>\$ 44,169,458</u>	<u>\$ 22,849,105</u>

B. On July 24, 2023, the Group reached an equity agreement with ZF Friedrichshafen AG in Germany, agreeing that the subsidiary will subscribe ordinary shares not exceeding EUR 500,000 thousand and Class A preferred shares not exceeding EUR 60,000 thousand of its subsidiary, ZF Chassis Modules GmbH (“ZF Chassis”). The settlement of the transaction is pending to the fulfillment of the conditions specified in the agreement (included but not limited to obtaining the approval from the competent authority and ZF Chassis’s reorganisation) before it could be processed. The aforementioned expected acquisition price was shown as capital expenditures contracted for at the balance sheet date but not yet incurred - investments accounted for using equity method.

## 10. SIGNIFICANT DISASTER LOSS

None.

## 11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

- (1) The appropriation of 2023 earnings was approved by the Board of Directors on March 14, 2024. Refer to Note 6(27) for details.
- (2) The Company issued \$11,400,000 first unsecured corporate bonds, as approved by the regulatory authority on January 2, 2024. The capital has been raised and bonds have been issued on OTC on January 11, 2024.

- (3) On January 8, 2024, the Company entered into a purchase agreement with an associate, Sakai Display Products Corporation (hereinafter referred to as "SDP"), and the Company expects to purchase products with a total price of US\$246,000 thousand for five years from 2024 to 2028, based on the Company's demand. The Company may adjust the purchase price and quantity according to the actual demand. As of the issuance date of the financial statements, all the abovementioned purchase price has been paid.

## 12. OTHERS

### (1) Capital management

The Group's objectives when managing capital are to safeguard the Group's ability to operate with the goal to provide returns for shareholders and to maintain an optimal capital structure to reduce the cost of capital. In order to maintain or adjust the capital structure, the Group may adjust the amount of dividends paid to shareholders, issue new shares or sell assets to reduce debt. The Group monitors capital on the basis of the gearing ratio. This ratio is calculated as net debt divided by total capital. Net debt is calculated as total borrowings (including 'current and non-current borrowings' as shown in the consolidated balance sheet) less cash and cash equivalents. Total capital is calculated as 'equity' as shown in the consolidated balance sheet less the total intangible assets.

During 2023, the Group's strategy, which was unchanged from 2022, was to maintain the gearing ratio at 70% or below.

### (2) Financial instruments

#### A. Financial instruments by category

Refer to the consolidated balance sheets and Note 6 for the amounts and details of the financial assets (financial assets at fair value through profit or loss, financial assets at fair value through other comprehensive income, financial assets at amortised cost, accounts receivable (including related parties) and other receivables) and financial liabilities (financial liabilities at fair value through profit or loss, accounts payable (including related parties), other payables, short-term loans, long-term loans and corporate bonds payable).

#### B. Financial risk management policies

##### (a) Risk categories:

The Group employs a comprehensive risk management and control system to clearly identify, measure, and control the various kinds of financial risk it faces, including market risk (including foreign exchange risk, interest rate risk and price risk), credit risk, and liquidity risk.

##### (b) Management objectives:

- i. Except for market risk, which is controlled by outside factors, the remainder of the foregoing types of risks can be controlled internally or removed from business processes. Therefore, the goal in managing each of these risks is to reduce them to zero.

- ii. As for market risk, the goal is to optimize its overall position through strict analysis, suggestion, execution and audit processes, and proper consideration of a) long-term trends in the external economic/financial environment, b) internal operating conditions, and c) the actual effects of market fluctuations.
- iii. The Group's overall risk management policy focuses on the unpredictable item of financial markets and seeks to reduce the risk that potentially pose adverse effects on the Group's financial position and financial performance.
- iv. For the information on the derivative financial instruments that the Group enters into, refer to Notes 6(2).

(c) Management system:

- i. Risk management is executed by the Group's finance department by following policies approved by the Board. Through cooperation with the Group's operating units, finance department is responsible for identifying, evaluating and hedging financial risks.
- ii. The Board has a written policy covering overall risk management. It also has written policies covering specific issues, such as exchange rate risk, interest rate risk, credit risk, derivative and non-derivative financial instruments used, and the investment of excess working capital.

C. Significant financial risks and degrees of financial risks

(a) Market risk

i. Foreign exchange risk

(i) Nature:

The Group is a multinational group in the Electronics manufacturing services industry. Most of the exchange rate risk from operating activities come from:

- a. Foreign exchange risk arises from different exchange rates to functional currency as the invoice dates of accounts receivable and payable denominated in non-functional foreign currency are different. Due to the characteristics of the subcontracting industry, the Company's revenue and expenditures are mostly denominated in foreign currency. Thus, the remaining net foreign exchange risk is not material after offsetting assets and liabilities. Furthermore, although the variations in currencies of the Company's certain foreign investments in emerging countries (i.e. Brasil and Mexico, etc.) are considered huge, the percentage of the investments is not significant and thus the Company's foreign exchange risk can be maintained in the controllable range. (Note: The Group has several sites in various countries and thus is exposed to various foreign exchange risks. The main risk arises from USD and RMB.)
- b. Except for the above transactions (operating activities) recognised in the income statement, assets and liabilities recognised in the balance sheet and the net investment in foreign operations also result in the exchange rate risk.

(ii) Management:

- a. For such risks, the Group has set up policies requiring companies in the Group to manage its exchange rate risks.
- b. As to the exchange rate risk arising from the difference between various functional currencies and the reporting currency in the consolidated financial statements, it is managed by the Group's finance department.

(iii) The source:

a. USD and TWD:

Foreign exchange risk arises primarily from USD-denominated cash, cash equivalents, accounts receivable and other receivables, loans, accounts payable and other payables, which results in exchange loss or gain when they are converted into TWD.

b. USD and RMB:

Foreign exchange risk arises primarily from USD-denominated cash, cash equivalents, accounts receivable and other receivables, loans, accounts payable and other payables, which results in exchange loss or gain when they are converted into RMB.

c. USD and CZK:

Foreign exchange risk arises primarily from CZK-denominated cash, cash equivalents and accounts receivable, loans and accounts payable, which results in exchange loss or gain when they are converted into USD.

(iv) Extent :

The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

(Foreign currency: Functional currency)	December 31, 2023				
	Foreign currency amount (in thousands)	Exchange rate	Book value (TWD)	Sensitivity analysis	
				Extent of variation	Effect on profit or loss
<u>Financial assets</u>					
<u>Monetary items</u>					
USD : TWD	\$ 33,062,026	30.71	\$ 1,015,334,810	5 %	\$ 50,766,741
USD : RMB	8,418,629	7.0973	258,536,112	5 %	12,926,806
<u>Net effect in consolidated entities with foreign currency</u>					
USD : TWD	\$ 56,659,765	30.71	\$ 1,740,021,395		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD : TWD	\$ 16,634,849	30.71	\$ 510,856,205	5 %	\$ 25,542,810
USD : RMB	10,474,193	7.0973	321,662,471	5 %	16,083,124
USD : CZK	239,890	22.372	5,237,611	5 %	261,881



	December 31, 2022				
(Foreign currency: Functional currency)	Foreign currency amount (in thousands)	Exchange rate	Book value (TWD)	Sensitivity analysis	
				Extent of variation	Effect on profit or loss
<u>Financial assets</u>					
<u>Monetary items</u>					
USD : TWD	\$ 30,286,849	30.71	\$ 930,109,146	5 %	\$ 46,505,457
USD : RMB	13,157,363	6.9669	404,062,619	5 %	20,203,131
<u>Net effect in consolidated entities with foreign currency</u>					
USD : TWD	\$ 53,209,055	30.71	\$ 1,634,050,083		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD : TWD	\$ 18,972,406	30.71	\$ 582,642,578	5 %	\$ 29,132,129
USD : RMB	14,154,329	6.9669	434,679,431	5 %	21,733,972
USD : CZK	279,630	22.5726	8,587,450	5 %	429,373

(v) Total exchange gain (loss), including realised and unrealised arising from significant foreign exchange variation on the monetary items held by the Group for the years ended December 31, 2023 and 2022 amounted to \$6,263,204 and (\$6,322,498), respectively.

ii Equity securities

i) Nature

The Group primarily invests in domestic and foreign publicly traded equity instruments, which are accounted for as financial assets at fair value through profit or loss and financial assets at fair value through other comprehensive income. The price of those equity instruments will be affected by the uncertainty of the future value of the investment.

ii) Extent

If such equity instruments' price rise or fall by 1%, with all other factors held constant, the impact on equity due to investments in equity instruments measured at fair value through other comprehensive income, and investments in equity at fair value through profit or loss are \$889,175 and \$859,319 for the years ended December 31, 2023 and 2022, respectively.

iii Cash flow and fair value interest rate risk

(i) The Group's interest rate risk arises from long-term loans and short-term loans. Borrowings with floating rates expose the Group to cash flow interest rate risk, but part of the risks are offset by cash and cash equivalents with variable interest rates. Borrowings with fixed rates expose the Group to fair value interest rate risk. The Group's borrowings are mainly fixed and floating interest rates. During the years

ended December 31, 2023 and 2022, the Group's borrowings at variable rate were mainly denominated in USD.

- (ii) The Group manages its cash flow interest rate risk by using fixed-to-fixed interest rate swaps. Under these swaps, the Group agrees with other parties to exchange, at specified intervals (mainly quarterly), the difference between fixed contract rates and floating rate interest amounts calculated by reference to the agreed notional principal amounts.

(b) Credit risk

- i. Credit risk refers to the risk of financial loss to the Group arising from default by the clients or counterparties of financial instruments.

According to the Group's credit policy, each local entity in the Group is responsible for managing and analysing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. The Group assesses the credit quality of the customers by taking into account their financial position, past experience and other factors to conduct its internal risk management.

Individual risk limits are set based on internal or external ratings in accordance with limits set by the board of directors. The utilisation of credit limits is regularly monitored. Major credit risk arises from cash and cash equivalents, derivative financial instruments and other financial instruments. The counterparties are banks with good credit quality and financial institutions with investment grade or above and government agencies, so there is no significant compliance concerns and credit risk

- ii. The Group assumes that if the contract payments were past due over 90 days based on the terms, there has been a significant increase in credit risk on that instrument since initial recognition; if past due over 360 days, a default has occurred.
- iii. The following indicators are used to determine whether the credit impairment of debt instruments has occurred:
  - (i) It becomes probable that the issuer will enter bankruptcy or other financial reorganization due to their financial difficulties;
  - (ii) Default or delinquency in interest or principal repayments;
  - (iii) Adverse changes in national or regional economic conditions that are expected to cause a default.

- iv The aging analysis of notes receivable and accounts receivable (including related parties) is as follows:

	December 31, 2023	December 31, 2022
Not past due	\$ 861,038,332	\$ 1,078,204,591
Up to 90 days	10,558,960	17,726,196
91 to 180 days	2,096,667	3,971,822
181 to 270 days	1,558,199	2,999,238
271 to 360 days	1,679,586	303,471
Over 361 days	12,039,923	7,587,349
	<u>\$ 888,971,667</u>	<u>\$ 1,110,792,667</u>

The above aging analysis is based on days overdue.

- v. The Group applies the following approaches to assess the expected credit losses (ECLs) of accounts receivable:
- (i) Assess the ECLs on an individual basis if a significant default has occurred to certain customers.
  - (ii) Classify the other customers' accounts receivable based on the Group's credit rating standards and estimates the ECLs using loss rate methodology or provision matrix.
  - (iii) Adjust the loss rates constructed from historical and recent information by taking into account the business cycle indicators of the National Development Council and forecasts of the Basel Committee on Banking Supervision.
  - (iv) As of December 31, 2023 and 2022, the individual provision for impairment of accounts receivable using loss rate methodology or provision matrix is as follows:

	Individual	Group 1	Group 2	Group 3	Group 4	Total
December 31, 2023						
Expected loss rate	100%	0.05%	0.11%	0.05%~49.3%	0.55%~52.0%	
Total book value	\$ 14,773,358	\$ 564,212,830	\$ 259,295,088	\$ 24,323,385	\$ 26,367,006	\$ 888,971,667
Loss allowance	\$ 14,773,358	\$ 282,106	\$ 285,225	\$ 347,172	\$ 1,013,643	\$ 16,701,504
	Individual	Group 1	Group 2	Group 3	Group 4	Total
December 31, 2022						
Expected loss rate	100%	0.0375%	0.0875%	0.01%~56.9%	0.28%~60.0%	
Total book value	\$ 8,121,259	\$ 736,149,088	\$ 305,644,634	\$ 30,235,397	\$ 30,642,289	\$ 1,110,792,667
Loss allowance	\$ 8,121,259	\$ 276,056	\$ 267,439	\$ 2,768,429	\$ 669,313	\$ 12,102,496

- Group1. Standard Poor's, Fitch's, or Moody's rating of A-level, or rated as A-level in accordance with the Group's credit policies for those that have no external credit ratings.
- Group2. Standard Poor's or Fitch's rating of BBB, Moody's rating of Baa, or rated as B or C in accordance with the Group's credit policies for those that have no external credit ratings.
- Group3. Standard Poor's or Fitch's rating of BB + and below, or Moody's rating of Ba1 and below.
- Group4. Rated as other than A, B, or C in accordance with the Group's credit policies for those that have no external credit ratings.
- vi. As of December 31, 2023 and 2022, the Group calculated the expected loss rate based on historical overdue repayment to assess other receivables - related parties impairment losses and no allowance for uncollectible accounts was recognised for both years.
- vii. Movements in relation to the Group's loss allowance for accounts receivable (including related parties) is as follows:

	2023	2022
At January 1	\$ 12,102,496	\$ 7,551,020
Provision for impairment loss	4,686,208	4,402,403
Effect of foreign exchange	(87,200)	149,073
At December 31	<u>\$ 16,701,504</u>	<u>\$ 12,102,496</u>

(c)Liquidity risk

- i. Cash flow forecasting is performed by each operating entity of the Group and aggregated by Group treasury. The Group treasury monitors rolling forecasts of the Group's liquidity requirements to ensure it has sufficient cash to meet operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities at all times so that the Group does not breach borrowing limits or covenants (where applicable) on any of its borrowing facilities. Such forecasting takes into consideration the Group's debt financing plans, covenant compliance, compliance with internal balance sheet ratio targets and, if applicable, external regulatory or legal requirements, for example, currency restrictions.
- ii. The table below analyses the Group's non-derivative financial liabilities and net-settled or gross-settled derivative financial liabilities into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date for non-derivative financial liabilities and to the expected maturity date for derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows.

Non-derivative financial liabilities:

December 31, 2023	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	\$ 65,875,218	\$ 44,018,000	\$ 117,962,100	\$ 68,539,000	\$ 296,394,318
Long-term loans	20,018,168	32,057,659	2,178,362	6,869,919	61,124,108
Lease liabilities	5,742,360	4,074,455	7,712,286	7,007,536	24,536,637
	<u>\$ 91,635,746</u>	<u>\$ 80,150,114</u>	<u>\$ 127,852,748</u>	<u>\$ 82,416,455</u>	<u>\$ 382,055,063</u>
December 31, 2022	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	\$ 13,400,000	\$ 46,730,490	\$ 125,585,116	\$ 72,967,100	\$ 258,682,706
Long-term loans	19,686,350	20,791,056	27,787,591	7,198,105	75,463,102
Lease liabilities	8,333,100	5,232,958	7,807,735	8,295,637	29,669,430
	<u>\$ 41,419,450</u>	<u>\$ 72,754,504</u>	<u>\$ 161,180,442</u>	<u>\$ 88,460,842</u>	<u>\$ 363,815,238</u>

Aside from those mentioned above, other non-derivative financial liabilities are to be settled within one year.

Derivative financial liabilities:

December 31, 2023	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Forward exchange contracts	\$ 6,284,274	\$ -	\$ -	\$ -	\$ 6,284,274
Cross currency swap contracts	596,945	-	-	-	596,945
	<u>\$ 6,881,219</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,881,219</u>
December 31, 2022	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Forward exchange contracts	\$ 3,509,310	\$ -	\$ -	\$ -	\$ 3,509,310
Cross currency swap contracts	85,719	-	-	-	85,719
	<u>\$ 3,595,029</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,595,029</u>

(3) Fair value information

A. The different levels that the inputs to valuation techniques are used to measure fair value of financial and non-financial instruments have been defined as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. A market is regarded as active where a market in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis. The fair value of the Group's investment in listed stocks and open-end funds is included in Level 1.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. The fair value of the Group's investment in listed stocks during the lock-up period, convertible corporate bonds payable, most of the derivative instruments is included in Level 2.

Level 3: Unobservable inputs for the asset or liability. The fair value of the Group's equity investment without active market is included in Level 3.

B. Fair value information of investment property at cost is provided in Note 6(12).

C. Financial instruments not measured at fair value:

(a) Except for those listed in the table below, the carrying amounts of the Group's financial instruments not measured at fair value (including cash and cash equivalents, notes and accounts receivable, other receivables, financial assets at amortised cost (excluding bank debentures), short-term loans, notes and accounts payable, other payables and long-term loans approximate to their fair values:

December 31, 2023				
	Book Value	Fair Value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	<u>\$ 296,394,318</u>	<u>\$ -</u>	<u>\$ 284,353,599</u>	<u>\$ -</u>
December 31, 2022				
	Book Value	Fair Value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	<u>\$ 258,682,706</u>	<u>\$ -</u>	<u>\$ 246,661,956</u>	<u>\$ -</u>

(b) The methods and assumptions of fair value measurement are as follows:

Bonds payable: Regarding the bonds issued by the Group, the coupon rate approximates to the current market rate. Therefore, the fair value is estimated using the present value of the expected cash flows and market interest rate.

D. The related information on financial and non-financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets and liabilities at December 31, 2023 and 2022 is as follows:

(a) The related information on the nature of the assets and liabilities is as follows:

December 31, 2023	Level 1	Level 2	Level 3	Total
<u>Assets:</u>				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity instruments	\$ 573,966	\$ 1,463,097	\$ 386,570	\$ 2,423,633
Debt instruments	-	897,062	-	897,062
Beneficiary certificates	120,263	705,990	83,640,109	84,466,362
Derivatives	-	6,333,680	-	6,333,680
Financial assets at fair value through other comprehensive income				
Equity instruments	74,783,811	797,912	10,912,112	86,493,835
Accounts receivable expected factoring	-	86,795,129	-	86,795,129
Total	<u>\$ 75,478,040</u>	<u>\$ 96,992,870</u>	<u>\$ 94,938,791</u>	<u>\$ 267,409,701</u>
<u>Liabilities:</u>				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	<u>\$ -</u>	<u>\$ (6,881,219)</u>	<u>\$ -</u>	<u>\$ (6,881,219)</u>



December 31, 2022	Level 1	Level 2	Level 3	Total
Assets:				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity instruments	\$ 757,011	\$ -	\$ 588,490	\$ 1,345,501
Debt instruments	-	840,140	-	840,140
Beneficiary certificates	627,861	-	84,191,159	84,819,020
Derivatives	-	6,056,921	-	6,056,921
Financial assets at fair value through other comprehensive income				
Equity instruments	65,059,107	713,874	18,813,419	84,586,400
Debt instruments	-	-	44,069	44,069
Accounts receivable expected factoring	-	92,897,750	-	92,897,750
Total	<u>\$ 66,443,979</u>	<u>\$ 100,508,685</u>	<u>\$ 103,637,137</u>	<u>\$ 270,589,801</u>
Liabilities:				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	\$ -	\$ (3,595,029)	\$ -	\$ (3,595,029)

(b) The methods and assumptions the Group used to measure fair value are as follows:

- i. The instruments the Group used market quoted prices as their fair values (that is, Level 1) are listed below by characteristics:

	Listed shares	Open-end fund
Market quoted price	Closing price	Net asset value

- ii. Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques or by reference to counterparty quotes. The fair value of financial instruments measured by using valuation techniques method can be referred to current fair value of instruments with similar terms and characteristics in substance, discounted cash flow method or other valuation methods, including calculated by applying model using market information available at the consolidated balance sheet date.
- iii. When assessing non-standard and low-complexity financial instruments, for example, debt instruments without active market, interest rate swap contracts, foreign exchange swap contracts and options, the Group adopts valuation technique that is widely used by market participants. The inputs used in the valuation method to measure these financial instruments are normally observable in the market.

- iv. The valuation of derivative financial instruments is based on valuation model widely accepted by market participants, such as present value techniques and option pricing models. Forward exchange contracts are usually valued based on the current forward exchange rate (Black-Scholes model).
  - v. The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group's financial and non-financial instruments. Therefore, the estimated value derived using valuation model is adjusted accordingly with additional inputs, for example, model risk or liquidity risk and etc. In accordance with the Group's management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments at the consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.
  - vi. The Group takes into account adjustments for credit risks to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty and the Group's credit quality.
- E. For the year ended December 31, 2023, there was no transfer between Level 1 and Level 2. For the year ended December 31, 2022, the shares of Didi Global Inc. held were transferred from Level 2 to Level 1 as they were released from the lock-up period in the second quarter.
- F. The following chart is the movement of Level 3 for the years ended December 31, 2023 and 2022:

	2023	2022
At January 1	\$ 103,637,137	\$ 105,221,164
Losses recognised in profit	(1,186,847)	(12,587,478)
Losses recognised in other comprehensive income	(3,811,233)	(6,217,153)
Acquired during the year	6,604,545	12,862,653
Sold during the year	(528,638)	(1,533,570)
Investment cost refund	(2,976,510)	(4,256,821)
Transfer out of Level 3	(6,516,617)	(84,059)
Effect of exchange rate changes	(283,046)	10,232,401
At December 31	<u>\$ 94,938,791</u>	<u>\$ 103,637,137</u>

- G. Investment segment is in charge of valuation procedures for fair value measurements being categorised within Level 3, which is to verify independent fair value of financial instruments. Such assessment is to ensure the valuation results are reasonable by applying independent information to make results close to current market conditions, confirming the resource of information is independent, reliable and in line with other resources and represented as the exercisable price, and frequently calibrating valuation model, performing

back-testing, updating inputs used to the valuation model and making any other necessary adjustments to the fair value. Investment segment sets up valuation policies, valuation processes and rules for measuring fair value of financial instruments and ensures compliance with the related requirements in IFRSs.

H. The following is the qualitative information of significant unobservable inputs and sensitivity analysis of changes in significant unobservable inputs to valuation model used in Level 3 fair value measurement:

	Fair value at December 31, 2023	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 1,978,585</u>	Market comparable companies	Revenue multiple	0.20~16.69 (2.47)	The higher the revenue multiple, net value multiple and value to NIAT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Net value multiple	0.27~10.72 (5.90)	
			Discount for lack of marketability	20.00%~38.00% (25.78%)	
			Value to NIAT multiple	0.26~10.15 (6.98)	
	<u>\$ 2,386,182</u>	Stock value in complex capital structure	Discount for lack of marketability	20.00%~38.00% (26.53%)	The higher the expected equity value volatility, revenue multiple, net value multiple and value to NIAT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	27.77%~80.12% (48.81%)	
			Revenue multiple	1.40~7.63 (6.71)	
			Net value multiple	0.55~19.09 (5.70)	
			Value to NIAT multiple	0.56~26.87 (10.63)	
	<u>\$ 1,247,793</u>	Net assets value	Discount for lack of marketability	13.00%~30.00% (18.88%)	The higher the discount for lack of marketability, the lower the fair value.

	Fair value at December 31, 2023	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 123,020</u>	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 5,563,102</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	<u>\$ 52,852,463</u>	Net assets value	Discount for lack of marketability	1.85%~8.48% (5.33%)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 29,909,421</u>	Stock value in complex capital structure	Discount for lack of marketability	1.33%	The higher expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	21.98%	
	<u>\$ 878,225</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable
	Fair value at December 31, 2022	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 2,444,358</u>	Market comparable companies	Revenue multiple	0.2~16.69 (5.81)	The higher the revenue multiple, net value multiple, value to NIAT multiple and value to EBIT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Net value multiple	0.27~8.49 (6.97)	
			Discount for lack of marketability	16.00%~41.00% (25.72%)	
			Value to NIAT multiple	0.26~7.23 (5.04)	
			Value to EBIT multiple	9.68	

	Fair value at December 31, 2022	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 3,081,529</u>	Stock value in complex capital structure	Weighted average cost of capital	15.99%	The higher the expected equity value volatility, revenue multiple, long- term revenue growth rate, long-term pre- tax operating margin, net value multiple and value to NIAT multiple, the higher the fair value; the higher the discount for lack of marketability, discount for lack of control and weighted average cost of capital, the lower the fair value.
			Long-term revenue growth rate	2.20%	
			Long-term pre- tax operating margin	45.00%	
			Discount for lack of marketability	19.00%~38.00% (24.98%)	
			Discount for lack of control	20.21%	
			Expected equity value volatility	33.12%~90.45% (51.64%)	
			Revenue multiple	1.4~7.63 (5.49)	
			Net value multiple	0.55~17.01 (7.55)	
			Value to NIAT multiple	0.56~26.02 (6.26)	
	<u>\$ 7,277,595</u>		Discount for lack of marketability	5.39%~29.00% (8.39%)	
	<u>\$ 351,487</u>	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 6,246,940</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable

	Fair value at December 31, 2022	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Venture capital shares and private equity fund investment	<u>\$ 52,507,209</u>	Net assets value	Discount for lack of marketability	1.85%~8.48% (5.32%)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 30,763,835</u>	Stock value in complex capital structure	Discount for lack of marketability	1.35%	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 920,115</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable
Non-derivative debt instrument:					
Financial bond	<u>\$ 44,069</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable

- I. The Group has carefully assessed the valuation models and assumptions used to measure fair value. However, use of different valuation models or assumptions may result in different measurement. The following is the effect on profit or loss or on other comprehensive income from financial assets and liabilities categorised within Level 3 if the inputs used to valuation models have changed:

			December 31, 2023			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument and beneficiary certificates	Discount for lack of control and marketability	±1%	<u>\$ 859,154</u>	<u>\$ (859,154)</u>	<u>\$ 93,971</u>	<u>\$ (93,971)</u>
			December 31, 2022			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument and beneficiary certificates	Discount for lack of control and marketability	±1%	<u>\$ 923,757</u>	<u>\$ (923,757)</u>	<u>\$ 124,784</u>	<u>\$ (124,784)</u>

### 13. SUPPLEMENTARY DISCLOSURES

#### (1) Significant transactions information

- A. Loans to others: Refer to table 1.
- B. Provision of endorsements and guarantees to others: Refer to table 2.
- C. Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Refer to table 3.
- D. Acquisition or sale of the same security with the accumulated cost reaching NT\$300 million or 20% of paid-in capital or more: Refer to table 4.
- E. Acquisition of real estate reaching NT\$300 million or 20% of paid-in capital or more: Refer to table 5.
- F. Disposal of real estate reaching NT\$300 million or 20% of paid-in capital or more: Refer to table 6.
- G. Purchases or sales of goods from or to related parties reaching NT\$100 million or 20% of paid-in capital or more: Refer to table 7.
- H. Receivables from related parties reaching NT\$100 million or 20% of paid-in capital or more: Refer to table 8.
- I. Trading in derivative instruments undertaken during the reporting periods: Refer to Notes 6(2).
- J. Significant inter-company transactions during the reporting periods: Refer to table 9.

#### (2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China): Refer to table 10.

#### (3) Information on investments in Mainland China

- A. Basic information: Refer to table 11.
- B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area: The Company appointed Foxconn (Far East) Limited's Mainland investee to render processing services and to trade. The transactions were eliminated in the consolidated financial statements. For significant transactions of processing services, trading, receivables and payables, endorsements and guarantees or collaterals provided, and financing, refer to Notes 13(1) A, B, G and H.

#### (4) Major shareholders

For the names, number and ratio of shares held by shareholders holding over 5% of the Company's shares: Refer to table 13.

### 14. SEGMENT INFORMATION

#### (1) General information

The Group has adopted eCMMS (E-enabled Components, Modules, Moves & Services) strategy, and provided a one-stop shop to its customers, which are primarily in the 3C

industries, with a total solution for design, development, engineering, procurement, manufacturing, logistics and after-sales service.

The Group segregates group systems from both a customer service and product perspective. Each segment's performance is assessed based on the operating results of different group systems in the consolidated financial statements reported for review by the chief operating decision maker.

## (2) Measurement of segment information

The chief operating decision maker assesses performance and allocates resources of the operating segments based on each operating segment's revenue and operating income after adjusting the internal costs and allocated expenses. Except for the recognition of internal costs which shall be in accordance with the Group's related internal calculation basis, the operating segments' accounting policies are the same as disclosed in Note 4.

In accordance with IFRS No. 8, "Operating Segments", the Group has determined the operating segments and reportable operating segments. Operating segments which have met certain quantitative threshold are disclosed individually or aggregately as reportable operating segments depending on whether the segments have similar economic characteristics and the aggregation meets the core principal of the standard; other segments which have not met the quantitative threshold are included in 'all other segments'. When deciding on an aggregate disclosure, the criteria for consideration include: (1) the nature of the products and services; (2) the nature of the production process; (3) the customer types or categories of the products or services; and (4) the methods used to distribute its products or provide its services. The Group has identified the Hon Hai parent group, FII subgroup and FIH subgroup as reportable segments.



(3) Segment information

A. The segment information reported to the chief operating decision maker for making operating decisions for each segment is measured in a manner consistent with that in the statement of comprehensive income. Thus, the reconciliation is not required.

B. The segment information provided to the chief operating decision maker for the reportable segments is as follows:

Year ended December 31, 2023 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	\$ 4,241,183	\$ 2,075,687	\$ 175,268	\$ 122,945	\$ (452,862)	\$ 6,162,221
Internal revenue	68,017	13,392	34,087	23,933	(139,429)	-
Operating revenue	<u>\$ 4,309,200</u>	<u>\$ 2,089,079</u>	<u>\$ 209,355</u>	<u>\$ 146,878</u>	<u>\$ (592,291)</u>	<u>\$ 6,162,221</u>
Depreciation and amortisation	<u>\$ 34,696</u>	<u>\$ 30,491</u>	<u>\$ 4,580</u>	<u>\$ 13,771</u>	<u>\$ -</u>	<u>\$ 83,538</u>
Segment operating income (loss)	<u>\$ 67,858</u>	<u>\$ 96,891</u>	<u>\$ (5,805)</u>	<u>\$ 3,395</u>	<u>\$ 4,189</u>	<u>\$ 166,528</u>

Year ended December 31, 2022 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	\$ 4,473,413	\$ 2,246,219	\$ 228,546	\$ 124,410	\$ (445,591)	\$ 6,626,997
Internal revenue	71,781	13,770	60,076	29,097	(174,724)	-
Operating revenue	<u>\$ 4,545,194</u>	<u>\$ 2,259,989</u>	<u>\$ 288,622</u>	<u>\$ 153,507</u>	<u>\$ (620,315)</u>	<u>\$ 6,626,997</u>
Depreciation and amortisation	<u>\$ 36,712</u>	<u>\$ 21,230</u>	<u>\$ 4,903</u>	<u>\$ 12,757</u>	<u>\$ -</u>	<u>\$ 75,602</u>
Segment operating income (loss)	<u>\$ 77,318</u>	<u>\$ 92,030</u>	<u>\$ (2,961)</u>	<u>\$ 3,404</u>	<u>\$ 3,997</u>	<u>\$ 173,788</u>

The descriptions for the above group systems are as follows:

Hon Hai parent group: It includes the Company and subsidiaries except for the subsidiaries included in the following subgroups.

FII subgroup: It includes Foxconn Industrial Internet Co., Ltd. (a listed company in the Shanghai Stock Exchange) and its consolidated subsidiaries.

FIH subgroup: It includes FIH Mobile Limited (a listed company in the Hong Kong Exchange) and its consolidated subsidiaries.

Others: Includes other listed subsidiaries and its subsidiaries.

(4) Information on product types

Information on revenue from external customers by product types for the years ended December 31, 2023 and 2022 is as follows:

	Years ended December 31,	
	2023	2022
	Revenue (in millions)	Revenue (in millions)
Smart Consumer Electronics	\$ 3,351,369	\$ 3,504,831
Cloud and Networking Products	1,377,392	1,550,827
Computing Products	1,077,459	1,214,403
Components and Others	356,001	356,936
	<u>\$ 6,162,221</u>	<u>\$ 6,626,997</u>

The product categories are classified based on the types of products from which each operating segment drives its external revenue. The descriptions of product types are as follows:

Product	Definition
Smart Consumer Electronics	Smartphones, TVs, Game Consoles, etc.
Cloud and Networking Products	Servers, communication network, etc.
Computing Products	Computers, tablets, etc.
Components and Others	Connectors, mechanical parts, services, etc.

(5) Geographical information

Geographical information for the years ended December 31, 2023 and 2022 is as follows:

	Year ended December 31, 2023		Year ended December 31, 2022	
	Revenue	Non-current assets	Revenue	Non-current assets
U.S.A	\$ 2,111,855,455	\$ 57,915,260	\$ 2,368,474,831	\$ 55,276,598
Ireland	1,217,556,102	8,610	2,172,848,320	12,278
China	309,952,970	285,900,965	375,375,096	276,975,119
Singapore	1,360,723,592	14,268	502,524,723	58,424
Japan	256,301,666	230,161	282,235,294	401,814
Vietnam	2,351,356	42,343,676	1,543,635	36,282,517
Mexico	5,380,340	30,874,363	5,214,302	22,281,705
India	178,576,234	22,267,913	131,068,100	12,565,132
Taiwan	106,602,729	36,144,902	134,593,612	70,276,448
Others	612,920,915	24,495,541	653,118,837	13,190,310
	<u>\$ 6,162,221,359</u>	<u>\$ 500,195,659</u>	<u>\$ 6,626,996,750</u>	<u>\$ 487,320,345</u>

(6) Major customer information

Major customer information for the years ended December 31, 2023 and 2022 is as follows:

	Years ended December 31,	
	2023	2022
	Revenue (in millions)	Revenue (in millions)
Client E	<u>\$ 3,606,600</u>	<u>\$ 3,672,817</u>

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Loans to others  
December 31, 2023

Table 1

Expressed in thousands of TWD  
(Except as otherwise indicated)

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2023	Balance at December 31, 2023	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
0	Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd.	Other Receivables	Y	\$ 5,000,000	\$5,000,000	\$ -	N/A	2	\$ -	Business operation	\$ -	None	\$ -	\$ 149,310,910	\$ 597,243,641	Note 1
1	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Other Receivables	Y	4,445,000	-	-	N/A	2	-	Business operation	-	None	-	105,253,142	210,506,284	Note 3
2	Fujin Precision Industrial (Jincheng) Co., Ltd.	Inner Mongolia Xin Jing Photovoltaic Power Generation Co., Ltd.	Other Receivables	Y	600,075	540,875	540,875	2.555	2	-	Business operation	-	None	-	65,392,456	130,784,912	Note 3
3	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Shandong Chengshang Energy Co., Ltd.	Other Receivables	Y	155,575	-	-	N/A	2	-	Business operation	-	None	-	103,867,331	207,734,663	Note 3
3	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Dongying PV Technology Co., Ltd.	Other Receivables	Y	355,600	255,293	255,293	2.555	2	-	Business operation	-	None	-	103,867,331	207,734,663	Note 3
4	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	FuYang Soleros Technology (Nanyang) Co., Ltd.	Other Receivables	Y	2,000,250	1,817,340	1,817,340	2.555	2	-	Business operation	-	None	-	314,678,665	629,357,331	Note 3
4	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Lankao YuFu Precision Technology Co., Ltd.	Other Receivables	Y	2,222,500	-	-	N/A	2	-	Business operation	-	None	-	314,678,665	629,357,331	Note 3
4	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	First Special Material (Henan) Limited	Other Receivables	Y	66,675	-	-	N/A	2	-	Business operation	-	None	-	314,678,665	629,357,331	Note 3
5	AFE Inc.	iCana Inc.	Other Receivables	Y	142,692	135,124	135,124	5.99	2	-	Business operation	-	None	-	2,035,985	4,071,970	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2023	Balance at December 31, 2023	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
5	AFE Inc.	FEWI Development Corporation	Other Receivables	Y	\$ 150,200	\$ -	\$ -	N/A	2	\$ -	Business operation/ Debt repayment	\$ -	None	\$ -	\$ 2,035,985	\$ 4,071,970	Note 3
6	Foxconn EV Technology Inc.	Foxconn EV System LLC	Other Receivables	Y	324,300	307,100	307,100	5.97	2	-	Business operation	-	None	-	11,524,793	23,049,587	Note 3
7	Hyield Venture Capital Co., Ltd.	Foxnum Technology Co., Ltd.	Other Receivables	Y	7,500	-	-	N/A	2	-	Business operation	-	None	-	2,907,624	11,630,495	Note 2
7	Hyield Venture Capital Co., Ltd.	Bon Shin International Investment Co., Ltd.	Other Receivables	Y	100,000	100,000	-	N/A	2	-	Business operation	-	None	-	2,907,624	11,630,495	Note 2
8	Bon Shin International Investment Co., Ltd.	iCana Ltd.	Other Receivables	Y	166,400	166,400	166,400	1.00	2	-	Business operation	-	None	-	2,633,026	10,532,105	Note 2
8	Bon Shin International Investment Co., Ltd.	PowerX Semiconductor Corporation	Other Receivables	Y	400,000	400,000	400,000	2.15	2	-	Business operation	-	None	-	2,633,026	10,532,105	Note 2
9	Fenix Industria de Eletronicos Ltda.	Foxconn MOEBG Industria de Eletronicos Ltda.	Other Receivables	Y	674,898	664,577	664,577	0.00	2	-	Business operation	-	None	-	2,529,108	5,058,217	Note 3
10	Foxconn (Far East) Limited	eCMMS Precision Singapore Pte. Ltd.	Other Receivables	Y	7,327,800	-	-	N/A	2	-	Business operation	-	None	-	3,041,186,894	6,082,373,789	Note 3
11	Foxconn Brasil Industria e Comercio Ltda.	Foxconn MOEBG Industria de Eletronicos Ltda.	Other Receivables	Y	4,370,768	3,670,994	3,670,994	0.00	2	-	Business operation	-	None	-	39,847,523	79,695,046	Note 3
12	Foxconn S.A. B.V.	Foxconn Rus, LLC	Other Receivables	Y	5,042	4,922	4,922	6.40	2	-	Business operation	-	None	-	532,718	1,065,436	Note 3
13	SMART Technologies Corporation	SMART Technologies ULC	Other Receivables	Y	818,858	775,428	775,428	4.74	2	-	Business operation	-	None	-	298,621,820	597,243,641	Note 3
14	SMART Technologies Inc.	SMART Technologies ULC	Other Receivables	Y	5,795,250	5,591,051	5,591,051	0.000~5.000	2	-	Business operation	-	None	-	298,621,820	597,243,641	Note 3
15	SMART Technologies ULC	SMART Technologies (China) Co., Ltd.	Other Receivables	Y	56,896	-	-	N/A	2	-	Business operation	-	None	-	298,621,820	597,243,641	Note 3
16	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Other Receivables	Y	3,758,700	3,028,900	2,379,850	2.415~2.555	2	-	Business operation	-	None	-	53,980,495	107,960,990	Note 3

Table 1 Page 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2023	Balance at December 31, 2023	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
17	Fuding Electronic Technology (Jiashan) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Other Receivables	Y	\$ 4,267,200	\$3,851,030	\$ 3,851,030	2.50	2	\$ -	Business operation	\$ -	None	\$ -	\$ 78,548,826	\$ 157,097,653	Note 3
17	Fuding Electronic Technology (Jiashan) Co., Ltd.	Beijing HengYu New Energy Auto Rental Co., Ltd.	Other Receivables	Y	156,464	152,310	152,310	4.00	2	-	Business operation	-	None	-	3,927,441	15,709,765	Note 3
18	Dong Guan Hong Song Precision Component Co.,	Foxconn Technology Group Co., Ltd.	Other Receivables	Y	44,450	-	-	N/A	2	-	Business operation	-	None	-	739,622	1,479,244	Note 3
19	Foxconn Technology Group Co., Ltd.	Shenzhen Fu Rong Inclusive Finance Co., Ltd.	Other Receivables	Y	800,100	-	-	N/A	2	-	Business operation	-	None	-	322,811,448	645,622,896	Note 3
20	Ur Materials (ShenZhen) Co., Ltd.	Ur Material Technology (Guangzhou) Co., Ltd.	Other Receivables	Y	75,565	60,578	60,578	3.195	2	-	Business operation	-	None	-	2,948,358	5,896,715	Note 3
21	FIH Co., Ltd.	Bharat Taiwan Corporation	Other Receivables	Y	10,000	-	-	N/A	2	-	Business operation	-	None	-	213,356	853,425	Note 6
22	Bharat FIH Limited	Rising Stars Hi Tech Private Limited	Other Receivables	Y	3,930,080	2,948,000	1,842,500	7.2~7.5	2	-	Business operation	-	None	-	23,161,354	46,322,707	Note 6
23	FIH Mobile Limited	Chief Expertise Limtied	Other Receivables	Y	3,559,504	3,370,717	3,370,717	0.00	2	-	Business operation	-	None	-	4,786,111	19,144,443	Note 6
23	FIH Mobile Limited	TNS Limited	Other Receivables	Y	3,152,924	2,922,593	2,922,593	0.00	2	-	Business operation	-	None	-	4,786,111	19,144,443	Note 6
23	FIH Mobile Limited	Wonderful Stars Pte. Ltd.	Other Receivables	Y	1,297,200	1,228,400	1,228,400	0.00	2	-	Business operation	-	None	-	4,786,111	19,144,443	Note 6
23	FIH Mobile Limited	Fushan Technology (Vietnam) Limited Liability	Other Receivables	Y	300,400	-	-	N/A	2	-	Business operation	-	None	-	4,786,111	19,144,443	Note 6
24	Honxun Electrical Industry (Hangzhou) Co.,	FIH (TianJin) Precision Industry Co., Ltd.	Other Receivables	Y	110,550	108,175	108,175	3.65	2	-	Business operation	-	None	-	23,104,639	46,209,277	Note 6
25	FIH Precision Componet (Beijing) Co., Ltd.	FIH (TianJin) Precision Industry Co., Ltd.	Other Receivables	Y	111,125	-	-	N/A	2	-	Business operation	-	None	-	24,650,533	49,301,067	Note 6
25	FIH Precision Componet (Beijing) Co., Ltd.	TNS Mobile (Beijing) Co., Ltd.	Other Receivables	Y	1,506,855	1,081,750	1,081,750	2.555	2	-	Business operation	-	None	-	24,650,533	49,301,067	Note 6

Table 1 Page 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2023	Balance at December 31, 2023	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
25	FIH Precision Componet (Beijing) Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Other Receivables	Y	\$ 5,748,600	\$5,625,100	\$ 5,625,100	2.555	2	\$ -	Business operation	\$ -	None	\$ -	\$ 24,650,533	\$ 49,301,067	Note 6
26	FIH Precision Electronics (Langfang) Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Other Receivables	Y	5,334,000	4,327,000	4,327,000	2.555	2	-	Business operation	-	None	-	36,589,225	73,178,451	Note 6
26	FIH Precision Electronics (Langfang) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Other Receivables	Y	444,500	-	-	N/A	2	-	Business operation	-	None	-	36,589,225	73,178,451	Note 6
27	Guizhou Fuzhikang Precision Electronics Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Other Receivables	Y	1,326,600	1,298,100	1,298,100	2.555	2	-	Business operation	-	None	-	5,415,157	10,830,314	Note 6
27	Guizhou Fuzhikang Precision Electronics Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Other Receivables	Y	1,773,200	-	-	N/A	2	-	Business operation	-	None	-	5,415,157	10,830,314	Note 6
28	Foxconn Interconnect Technology Singapore Pte. Ltd.	FIT Voltaira Group GmbH	Other Receivables	Y	312,600	307,100	307,100	5.70	2	-	Business operation	-	None	-	14,167,823	28,335,647	Note 4
28	Foxconn Interconnect Technology Singapore Pte. Ltd.	FIT Voltaira Morocco S.A.R.L.	Other Receivables	Y	312,600	307,100	307,100	5.70	2	-	Business operation	-	None	-	14,167,823	28,335,647	Note 4
28	Foxconn Interconnect Technology Singapore Pte. Ltd.	Sound Solutions (Hong Kong) Co., Limited	Other Receivables	Y	619,728	619,728	619,728	5.70	2	-	Business operation	-	None	-	14,167,823	28,335,647	Note 4
29	Foxconn OE Technologies Singapore Pte. Ltd.	Foxconn Interconnect Technology Singapore Pte. Ltd.	Other Receivables	Y	625,200	614,200	614,200	0.00	2	-	Business operation	-	None	-	1,250,081	2,500,162	Note 4
30	Fuding Precision Component (Shenzhen) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	1,510,113	1,477,671	1,477,671	3.105	2	-	Business operation	-	None	-	3,218,653	6,437,307	Note 4

Table 1 Page 4

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2023	Balance at December 31, 2023	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
31	Fuyu Electronical Technology (Huaian) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	\$ 488,950	\$ 475,970	\$ 475,970	3.55~3.65	2	\$ -	Business operation	\$ -	None	\$ -	\$ 2,620,218	\$ 5,240,435	Note 4
32	Shunsin Technology Holdings Limited	ShunSin Technology (Bac Giang, Vietnam) Limited	Other Receivables	Y	565,560	-	-	N/A	2	-	Business operation	-	None	-	633,391	2,533,564	Note 5
32	Shunsin Technology Holdings Limited	ShunYun Technology Holdings Limited	Other Receivables	Y	452,768	-	-	N/A	2	-	Business operation	-	None	-	633,391	2,533,564	Note 5
33	ShunYun Technology Holdings Limited	Shunsin Technology Holdings (Hong Kong) Limited	Other Receivables	Y	718,335	141,060	140,835	0.00	2	-	Business operation	-	None	-	7,688,224	7,688,224	Note 5
34	Jusda Europe S.R.O.	Jusda NL, B.V.	Other Receivables	Y	29,313	-	-	N/A	2	-	Business operation	-	None	-	1,840,155	3,680,310	Note 3
35	Jusda International Limited	Jusda Europe S.R.O.	Other Receivables	Y	45,720	-	-	N/A	2	-	Business operation	-	None	-	22,103,657	44,207,314	Note 3
35	Jusda International Limited	Jusda Supply Chain Management Mexico S. De R.L. De C.V.	Other Receivables	Y	85,344	-	-	N/A	2	-	Business operation	-	None	-	22,103,657	44,207,314	Note 3
36	Shenzhen Fertile Plan International Logistics Co., Ltd.	Guangxi Yuchi Zhilian Technology Co., Ltd.	Other Receivables	Y	577,850	475,970	475,970	3.60	2	-	Business operation	-	None	-	9,234,284	18,468,569	Note 3
36	Shenzhen Fertile Plan International Logistics Co., Ltd.	Guangzhou Jusda Supply Chain Management Co., Ltd.	Other Receivables	Y	44,450	-	-	N/A	2	-	Business operation	-	None	-	9,234,284	18,468,569	Note 3
37	Jusda Supply Chain Management International Co., Ltd.	Jusda Energy Technology (Shanghai) Co., Ltd.	Other Receivables	Y	135,650	64,905	64,905	3.90	2	-	Business operation	-	34 units of tank containers and one unit of crane held by Jusda Energy Technology (Shanghai) Co., Ltd.	99,293	2,499,754	9,999,017	Note 7

Table 1 Page 5

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2023	Balance at December 31, 2023	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
38	Fulian Technology (Jiyuan) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Other Receivables	Y	\$12,001,500	\$ -	\$ -	N/A	2	\$ -	Business operation	\$ -	None	\$ -	\$ 182,084,793	\$ 303,474,655	Note 8
39	Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Other Receivables	Y	886,600	-	-	N/A	2	-	Business operation	-	None	-	182,084,793	303,474,655	Note 8
40	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Other Receivables	Y	3,537,600	3,461,600	3,461,600	2.555	2	-	Business operation	-	None	-	182,084,793	303,474,655	Note 8
41	Cloud Network Technology Kft.	FII USA Inc.	Other Receivables	Y	9,845,748	-	-	N/A	2	-	Business operation	-	None	-	182,084,793	303,474,655	Note 8
42	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Other Receivables	Y	5,106,800	-	-	N/A	2	-	Business operation	-	None	-	182,084,793	303,474,655	Note 8
42	IPL International Limited	Focus PC Enterprises Limited	Other Receivables	Y	22,743,826	22,743,826	22,743,826	0.00	2	-	Business operation	-	None	-	182,084,793	303,474,655	Note 8
42	IPL International Limited	Cloud Network Technology Kft.	Other Receivables	Y	30,095,002	18,702,390	18,702,390	5.060~5.320	2	-	Business operation	-	None	-	182,084,793	303,474,655	Note 8
42	IPL International Limited	Foxconn CZ S.R.O.	Other Receivables	Y	7,838,700	6,142,000	6,142,000	0.00	2	-	Business operation	-	None	-	182,084,793	303,474,655	Note 8
42	IPL International Limited	Ingrasys Technology Mexico S.A. de C.V.	Other Receivables	Y	2,497,110	2,364,670	2,364,670	0.00	2	-	Purchase equipment	-	None	-	182,084,793	303,474,655	Note 8
43	Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Other Receivables	Y	9,073,100	6,490,500	6,490,500	2.415	2	-	Business operation/ Debt repayment	-	None	-	182,084,793	303,474,655	Note 8
44	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fu Huake Precision Industry (Shenzhen) Co. Ltd.	Other Receivables	Y	26,226	-	-	N/A	2	-	Debt repayment	-	None	-	182,084,793	303,474,655	Note 8
45	Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Other Receivables	Y	11,112,500	-	-	N/A	2	-	Business operation	-	None	-	182,084,793	303,474,655	Note 8



No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2023	Balance at December 31, 2023	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
46	Foxconn Singapore Pte. Ltd.	PCE Paragon Solutions (Mexico) S.A. de C.V.	Other Receivables	Y	\$ 1,182,335	\$1,182,335	\$ 1,182,335	4.00	2	\$ -	Business operation	\$ -	None	\$ -	\$ 110,699,965	\$ 221,399,930	Note 3

Note 1: The ceiling on total loans granted by the Company to all parties is 40% of the net assets value of the Company; the ceiling on single loan granted by the Company to all parties is 10% of the net assets value of Company.

The Company provides loans to Hyield Venture Capital Co., Ltd., Bon Shin International Investment Co., Ltd., Hon Chi International Investment Co., Ltd., Hon Yuan International Investment Co., Ltd., and Lin Yih International Investment Co., Ltd., with a shared limit no more than NT\$5 billion. Since there is no company that the Company has granted loans to, Hyield Venture Capital Co., Ltd. acts as the representative of the borrower to disclose.

When the Company actually grants loans to, the actual amount of loans will be disclosed.

Note 2: The ceiling on total loans granted by a domestic subsidiary to all parties is 40% of the net assets value of lender; the ceiling on single loan granted by a domestic subsidiary to all parties is 10% of the net assets value of lender.

Note 3: The policy for loans granted mutually between overseas subsidiaries of which the Company directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by an overseas subsidiary to all overseas subsidiaries is 400% of the net assets value of lender; limit on loans granted by an overseas subsidiary to a single overseas subsidiary is 200% of the net assets value of lender.

The ceiling on total loans granted by an overseas subsidiary to all parties is 40% of the net assets value of lender; the ceiling on single loan granted by an overseas subsidiary to all parties is 10% of the net assets value of lender.

The policy for loans granted by Smart Technologies Inc., Smart Technologies Corp., and Smart Technologies ULC are as follows: ceiling on total loans to all parties is 40% of the Company's net assets; limit on loans to a single party is 20% of the Company's net assets.

Note 4: The policy for loans granted by Foxconn Interconnect Technology Limited is as follows: ceiling on total loans to all parties is 40% of the net assets value of Foxconn Interconnect Technology Limited; limit on loans to a single party is 10% of the net assets value of Foxconn Interconnect Technology Limited.

The policy for loans granted by overseas subsidiaries of which Foxconn Interconnect Technology Limited directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 40% of the net assets value of Foxconn Interconnect Technology Limited; limit on loans granted by an overseas subsidiary to a single party is 20% of the net assets value of Foxconn Interconnect Technology Limited.

Note 5: The policy for loans granted by Shunsin Technology Holdings Limited is as follows: ceiling on total loans to all parties is 40% of the net assets value of Shunsin Technology Holdings Limited; limit on loans to a single party is 10% of the net assets value of Shunsin Technology Holdings Limited.

The policy for loans granted by overseas subsidiaries of which Shunsin Technology Holdings Limited directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 400% of the net assets value of lender; limit on loans granted by a subsidiary to a single party is 200% of the net assets value of lender.

The policy for loans granted by overseas subsidiaries of which Shunsin Technology Holdings Limited directly or indirectly holds 100% of their voting shares to Shunsin Technology Holdings Limited is as follows: ceiling on total loans granted by overseas subsidiaries is 400% of the net assets value of lender.

The policy for loans granted by the controlling shareholder directly holds 100% of Shunsin Technology Holdings Limited is as follows: ceiling on total loans granted by Shunsin Technology Holdings Limited is 400% of the net assets value of lender.

Note 6: The policy for loans granted by FIH Mobile Limited and its subsidiaries is as follows: ceiling on total loans to all parties is 40% of the net assets value of FIH Mobile Limited; limit on loans to a single party is 10% of the net assets value of FIH Mobile Limited.

The policy for loans granted by overseas subsidiaries of which FIH Mobile Limited directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 400% of the net assets value of lender; limit on loans granted by a subsidiary to a single party is 200% of the net assets value of lender.

Note 7: The policy for loans granted by Jusda Supply Chain Management International Co., Ltd. is as follows: ceiling on total loans to all parties is 40% of the net assets value of lender; limit on loans to a single party is 10% of the net assets value of lender.

Note 8: The policy for loans granted by subsidiaries of which Foxconn Industrial Internet Co., Ltd. (FII) directly or indirectly holds 50% of their voting shares is as follows: ceiling on total loans granted by subsidiaries is 40% of the net assets

value of FII; limit on loans granted by a subsidiary to a single party is 20% of the net assets value of FII. The policy for loans granted by overseas subsidiaries (outside Taiwan) of which Foxconn Industrial Internet Co., Ltd. (FII) directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 50% of the net assets value of FII; limit on loans granted by a subsidiary to a single party is 30% of the net assets value of FII.

The policy for loans granted by subsidiaries of FII loan to FII is as follows: ceiling on total loans granted by overseas subsidiaries is 40% of the net assets value of lender; limit on loans granted by an overseas subsidiary to a single party is 40% of the net assets value of lender.

The policy for loans granted by the subsidiaries of FII to subsidiaries of which FII directly or indirectly holds more than 50% of their voting shares or subsidiaries of which lender directly or indirectly holds more than 50% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 40% of the net assets value of lender; limit on loans granted by an overseas subsidiary to a single party is 20% of the net assets value of lender.

Note 9: The net assets referred to above are based on the latest audited financial statements.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Provision of endorsements and guarantees to others  
December 31, 2023

Table 2

Expressed in thousands of TWD  
(Except as otherwise indicated)

No.	Endorser/ guarantor	Party being endorsed/guaranteed		Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of December 31, 2023	Outstanding endorsement/ guarantee amount at December 31, 2023	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements /guarantees by parent company to subsidiary	Provision of endorsements /guarantees by subsidiary to parent company	Provision of endorsements /guarantees to the party in Mainland China	Footnote
		Company name	Relationship with the endorser/ guarantor											
0	Hon Hai Precision Industry Co., Ltd.	AFE, Inc.	2	\$ 746,554,551	\$ 35,632,463	\$ 33,742,613	\$ 33,742,613	\$ -	2.26	\$ 1,493,109,102	Y	N	N	4、 9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn EV System LLC	2	746,554,551	6,323,850	5,988,450	5,988,450	-	0.40	1,493,109,102	Y	N	N	4、 9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	2	746,554,551	129,720,000	122,840,000	59,354,753	-	8.23	1,493,109,102	Y	N	N	4、 6、 9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, spol. S R.O.	2	746,554,551	5,206,500	5,097,000	1,019,400	-	0.34	1,493,109,102	Y	N	N	4、 9
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	2	746,554,551	32,430,000	30,710,000	30,710,000	-	2.06	1,493,109,102	Y	N	N	4、 6、 9
0	Hon Hai Precision Industry Co., Ltd.	Fuyu properties (Shanghai) Co., Ltd.	2	746,554,551	567,525	537,425	537,425	-	0.04	1,493,109,102	Y	N	Y	4、 9
1	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Lankao YuFu Precision Technology Co., Ltd.	3	157,339,333	3,127,722	1,193,588	1,193,588	-	0.08	157,339,333	N	N	Y	5、 9

No.	Endorser/ guarantor	Party being endorsed/guaranteed		Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of December 31, 2023	Outstanding endorsement/ guarantee amount at December 31, 2023	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements /guarantees by parent company to subsidiary	Provision of endorsements /guarantees by subsidiary to parent company	Provision of endorsements /guarantees to the party in Mainland China	Footnote
		Company name	Relationship with the endorser/ guarantor											
2	Jusda International Limited	Jusda Europe S.R.O.	2	\$ 11,051,829	\$ 708,504	\$ 708,504	\$ 354,252	\$ -	0.05	\$ 11,051,829	N	N	N	6、 9
2	Jusda International Limited	Jusda Supply Chain Management Mexico S. De R.L. De C.V.	2	11,051,829	383,875	383,875	383,875	-	0.03	11,051,829	N	N	N	6、 9
3	SMART Technologies Inc.	SMART Technologies ULC	2	298,621,820	1,459,350	1,381,950	-	-	0.09	746,554,551	N	N	N	6、 9
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Shanghai Fujingtong Business Factoring Limited	3	86,720,029	4,000,500	-	-	-	0.00	86,720,029	N	N	Y	5、 9
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Shenzhen Fu Rong Inclusive Finance Co., Ltd.	3	86,720,029	6,334,125	6,165,975	1,341,370	-	0.41	86,720,029	N	N	Y	5、 9
5	Shunsin Technology Holdings Limited	ShunYun Technology Holdings Limited	2	3,166,955	1,945,800	-	-	-	30.72	6,333,910	N	N	N	6、 9
6	Foxconn Industrial Internet Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	2	303,474,655	136,206,000	110,556,000	30,710,000	-	7.40	606,949,310	N	N	N	6、 9
7	FIH Mobile Limited	FIH (Hong Kong) Limited	2	47,861,107	9,681,000	9,213,000	-	-	0.62	47,861,107	N	N	N	7、 9
8	FIH Mexico Industry S.A. de C.V.	FIH (Hong Kong) Limited	3	3,384,808	2,072,640	-	-	-	0.00	6,769,616	N	N	N	7、 9
9	S&B Industry Inc.	FIH (Hong Kong) Limited	3	2,545,570	810,750	-	-	-	0.00	5,091,139	N	N	N	7、 9
10	Great Promote Limited	FIH (Hong Kong) Limited	3	1,932,903	324,300	-	-	-	0.00	3,865,806	N	N	N	7、 9

Table 2 Page 2

No.	Endorser/ guarantor	Party being endorsed/guaranteed Company name	Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of December 31, 2023	Outstanding endorsement/ guarantee amount at December 31, 2023	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements /guarantees by parent company to subsidiary	Provision of endorsements /guarantees by subsidiary to parent company	Provision of endorsements /guarantees to the party in Mainland China	Footnote
11	Extra High Enterprises Limited	FIH (Hong Kong) Limited	3	\$ 1,383,491	\$ 421,590	\$ -	\$ -	\$ -	0.00	\$ 2,766,981	N	N	N	7, 9
12	Foxconn (Far East) Limited	Foxconn Slovakia, spol. S R.O.	3	1,520,593,447	9,681,000	9,213,000	-	-	0.62	1,520,593,447	N	N	N	5, 8, 9
12	Foxconn (Far East) Limited	eCMMS Precision Singapore Pte. Ltd.	3	1,520,593,447	7,059,400	-	-	-	0.00	1,520,593,447	N	N	N	5, 8, 9
12	Foxconn (Far East) Limited	Foxconn EV Technology Inc.	3	1,520,593,447	6,486,000	6,142,000	6,142,000	-	0.41	1,520,593,447	N	N	N	5, 9
13	Hyield Venture Capital Co., Ltd.	Foxconn EV Singapore Holdings Pte. Ltd.	2	29,076,236	15,000,000	15,000,000	15,000,000	-	1.00	29,076,236	N	N	N	5, 9

Note 1: Having business relationship.

Note 2: The endorser/guarantor parent company owns directly and indirectly more than 50% voting shares of the endorsed/guaranteed company.

Note 3: The endorser/guarantor parent company owns directly and indirectly more than 90% voting shares of the endorsed/guaranteed company.

Note 4: The total endorsements and guarantees of the Company to others should not be in excess of the Company's net assets, and for a single party should not be in excess of 50% of the Company's net assets.

The total endorsements and guarantees of the Company and its subsidiaries to others as a whole should not be in excess of the Company's net assets, and for a single enterprise should not be in excess of 50% of the Company's net assets.

Note 5: The total endorsements and guarantees of overseas subsidiaries of which the Company directly or indirectly holds 100% of their voting shares to others should not be in excess of 100% the endorser/guarantor's net assets, and for a single party should not be in excess of 100% of the endorser/guarantor's net assets.

The endorsements and guarantees of the Company's domestic subsidiaries should not be in excess of 100% of the endorser/guarantor's net assets for a single party, and the total amount of endorsements and guarantees should not be in excess of 100% of the endorser/guarantor's net assets.

Note 6: The total endorsements and guarantees of Smart Technologies Inc. to others should not be in excess 50% of the Company's net assets, and for a single party should not be in excess of 20% of the Company's net assets.

The total endorsements and guarantees of Foxconn Industrial Internet Co., Ltd. (FII), Foxconn Interconnect Technology Limited and its subsidiaries to others should not be in excess of the endorser/guarantor's net assets, and for a single party should not be in excess 50% of the endorser/guarantor's net assets.

The total endorsements and guarantees of Jusda Supply Chain Management International Co., Ltd. to others should not be in excess of its net assets, and for a single party should not be in excess of its net assets.

The total endorsements and guarantees of Jusda Supply Chain Management International Co., Ltd. and its subsidiary to others should not be in excess of the endorser/guarantor's net assets, and for a single party should not be in excess of the endorser/guarantor's net assets.

The total endorsements and guarantees of Shunsin Technology Holdings Limited to others should not be in excess of its net assets, and for a single party should not be in excess 50% of its net assets.

The total endorsements and guarantees of Shunsin Technology Holdings Limited and its subsidiary to others should not be in excess of the endorser/guarantor's net assets, and for a single party should not be in excess of the endorser/guarantor's net assets.

Foxconn (Far East) Limited, Competition Team Technologies Limited, Foxconn Singapore Pte Ltd., ECMMS Precision Singapore Pte. Ltd. and Falcon Precision Trading Pte. Ltd. share the limit of guarantees on medium-term note (MTN) issuance platform of US\$5 billion, of which Competition Team Technologies Limited has utilised US\$1 billion, and the other three corporations including Foxconn Singapore Pte Ltd., ECMMS Precision Singapore Pte. Ltd. and Falcon Precision Trading Pte. Ltd. have not utilised the limit of guarantees. In order to avoid duplicate announcements, the remaining amount of US\$4 billion is hereby included in the calculation of Foxconn (Far East) Limited.

Note 7: FIH Mobile Limited and its 100% subsidiaries, FIH (Hong Kong) Limited, FIH Mexico Industry SA. de C.V., S&B Industry, Inc., Great Promote Limited, Eliteday Enterprises Limited, Extra High Enterprises Limited, FIH Co., Ltd. mutually endorse their bank debts and share the limit of US\$300 million.

Among them, the ceiling on the total amount of endorsements/ guarantees provided by FIH Mobile Limited is 100% of its own net asset value, and the ceiling of a single party is 100% of its own net asset value.

The ceiling on the total amount of endorsements/ guarantees provided by FIH Mexico Industry SA. de C.V., FIH (Hong Kong) Limited, S&B Industry, Inc., Great Promote Limited, Eliteday Enterprises Limited, Extra High Enterprises Limited, and FIH Co., Ltd. is 200% of its own net asset value, and the ceiling of a single party is 100% of its own net asset value.

The above table separately discloses the portion of the endorsement/guarantees provided by FIH Mobile Limited and its subsidiaries in respect of bank debts that have drawn down and are attributable to the respective subsidiaries as a result of the shared limit. The remaining shared limit is included in FIH Mobile Limited's. The net asset value of the endorser/guarantor is used to calculate the limit. Since no company has incurred bank debts, FIH (Hong Kong) Limited acts as the representative of the guarantor. When a company actually incurs bank debts, the actual amount of debts will be disclosed.

The limit on endorsements/guarantees is calculated as follows:

Company name	Limit on endorsements/ guarantees provided for a single party	Ceiling on total amount of endorsements/guarantees provided
FIH Mobile Limited	47,861,107	47,861,107
FIH Mexico Industry S A.de C.V.	3,384,808	6,769,616
S&B Industry, Inc.	2,545,570	5,091,139
Great Promote Limited	1,932,903	3,865,806
Eliteday Enterprises Limited	322,957	645,915
Extra High Enterprises Limited	1,383,491	2,766,981
FIH Co., Ltd.	2,133,562	4,267,124
FIH ( Hong Kong ) Limited	-	-

Note 8: Foxconn (Far East) Limited endorse the bank debts for Foxconn Singapore Pte. Ltd., Foxconn Slovakia, Spol. S R.O., Competition Team Ireland Ltd., and eCMMS Precision Singapore Pte. Ltd. The ceiling on the total amount of endorsements/ guarantees is USD 300 million. Since no company has incurred bank debts so far, the unused remaining facilities were disclosed with Foxconn Slovakia, Spol. S R.O. as the guarantee. When a company actually incurs bank debts, the actual amount of debts incurred will be disclosed.

Note 9: The net assets referred to above are based on the latest audited financial statements.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Holding of marketable securities (not including subsidiaries, associates and joint ventures)  
December 31, 2023

Table 3

Expressed in thousands of TWD  
(Except as otherwise indicated)

		As of December 31, 2023						
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	(1)	127,212	\$ 1,819,149	1	\$ 1,819,149	
"	Shieh Yong Investment Co., Ltd.	None	(1)	32,507	257,555	2	257,555	
"	Usun Technology Co., Ltd.	None	(1)	5,180	155,400	8	155,400	
"	Amphastar Pharmaceuticals, Inc.	None	(1)	132	250,863	-	250,863	
"	Ceer National Automotive Company	None	(1)	23,370	853,750	8	853,750	
"	Sonatus Inc.	None	(1)	2,000	234,573	-	234,573	
"	Far EasTone Telecommunications Co., Ltd.	None	(1)	117,084	9,343,269	3	9,343,269	
"	Shin Kong Life unsecured cumulative Subordinated Corporate Bonds	None	(3)	-	1,600,000	-	1,600,000	
"	Others (Note 3)	None	(1)	-	220	-	220	
Bon Shin International Investment Co., Ltd. and subsidiaries	Simplo Technology Co., Ltd.	None	(1)	7,730	3,246,788	4	3,246,788	
"	Fitipower Integrated Technology Inc.	None	(1)	6,851	1,764,133	6	1,764,133	
"	Advanced Optoelectronic Technology Inc.	Other related party	(1)	7,467	221,023	5	221,023	
"	G-TECH Optoelectronics Corporation	None	(1)	2,669	64,984	2	64,984	
"	Advanced Microelectronic Products, Inc.	None	(1)	907	7,139	1	7,139	
"	Shin Kong Life unsecured cumulative Subordinated Corporate Bonds	None	(3)	-	270,000	-	270,000	
"	Others (Note 3)	None	(1)(2)	-	175,760	-	175,760	
Hon Yuan International Investment Co., Ltd.	Taisic Materials Corp.	None	(1)	5,000	347,557	10	347,557	
"	G-TECH Optoelectronics Corporation	None	(1)	10,119	246,403	7	246,403	
"	Cybertan Technology Inc.	Other related party	(1)	10,035	220,276	3	220,276	
"	Fitipower Integrated Technology Inc.	None	(1)	1,092	281,190	1	281,190	
"	Usun Technology Co., Ltd.	None	(1)	784	23,520	1	23,520	
"	Others (Note 3)	None	(1)	-	238	-	238	
Lin Yih International Investment Co., Ltd. and subsidiaries	Gogoro Inc.	None	(1)	2,000	158,464	1	158,464	
"	HH-CTBC Partnership, L.P.	None	(2)	-	362,448	-	362,448	
"	Heng Fong Energy Co., Ltd.	None	(1)	20,500	186,329	10	186,329	

				As of December 31, 2023				Footnote
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	
Lin Yih International Investment Co., Ltd. and subsidiaries	Cybertan Technology Inc.	Other related party	(1)	3,451	\$ 75,749	1	\$ 75,749	
"	Others (Note 3)	None	(1)(2)	-	32,202	-	32,202	
Hyield Venture Capital Co., Ltd. and subsidiaries	Innolux Corporation	Other related party	(1)	151,584	2,167,645	2	2,167,645	
"	Simplo Technology Co., Ltd.	None	(1)	8,215	3,450,158	4	3,450,158	
"	Taiwan Mobile Co., Ltd.	None	(1)	31,974	3,152,661	1	3,152,661	
"	Usun Technology Co., Ltd.	None	(1)	3,836	115,080	6	115,080	
"	Giga Solar Materials Corporation	None	(1)	9,265	693,691	10	693,691	
"	Yonglin Life Technology Fund I, L.P.	None	(2)	-	102,247	-	102,247	
"	G-TECH Optoelectronics Corporation	None	(1)	6,465	157,424	4	157,424	
"	Cybertan Technology Inc.	Other related party	(1)	10,035	220,276	3	220,276	
"	Fitipower Integrated Technology Inc.	None	(1)	8,589	2,211,690	7	2,211,690	
"	Nextdrive Holdings Inc.	None	(1)	384	41,370	-	41,370	
"	Far EasTone Telecommunications Co., Ltd.	None	(1)	28,121	2,244,062	1	2,244,062	
"	BiolImpact Equities Master Fund, LP	None	(2)	-	705,990	-	705,990	
"	Shin Kong Life unsecured cumulative Subordinated Corporate Bonds	None	(3)	-	270,000	-	270,000	
"	Others (Note 3)	None	(1)(2)	-	304,275	-	304,275	
Hon Chi Venture Capital Co., Ltd. and subsidiaries	G-TECH Optoelectronics Corporation	None	(1)	6,158	149,942	4	149,942	
"	Fitipower Integrated Technology Inc.	None	(1)	6,565	1,690,494	5	1,690,494	
"	Shin Kong Life unsecured cumulative Subordinated Corporate Bonds	None	(3)	-	280,000	-	280,000	
"	Others (Note 3)	None	(1)	-	2,937	-	2,937	
Foxconn (Far East) Limited and subsidiaries	CloudMinds Inc.	None	(1)	2,055	414,585	1	414,585	
"	Galaxy Digital Holdings Ltd.	None	(1)	4,537	1,086,109	4	1,086,109	
"	HMD Global Oy	None	(1)	813	786,176	12	786,176	
"	IDG China Capital Fund III, L.P.	None	(2)	-	4,045,230	-	4,045,230	
"	HOPU-ARM Innovation Fund, L.P.	None	(2)	-	768,124	-	768,124	
"	Dongguan U-Bond Material Technology Co., Ltd.	None	(1)	2,750	141,580	3	141,580	
"	Megvii Technology Limited	None	(1)	22,758	555,421	-	555,421	
"	SK Inc.	None	(1)	2,450	10,714,105	3	10,714,105	
"	Skycus China Fund, L.P.	None	(2)	-	1,944,870	-	1,944,870	
"	Softbank Vision Fund, L.P.	None	(2)	-	14,954,711	-	14,954,711	
"	VIZIO Holding Corp.	None	(1)	4,409	1,042,613	4	1,042,613	

Table 3 Page 2



As of December 31, 2023								
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn (Far East) Limited and subsidiaries	Visionnaire Ventures Fund II, L.P.	None	(2)	-	\$ 853,730	-	\$ 853,730	
"	DiDi Global Inc.	None	(1)	12,543	1,197,920	-	1,197,920	
"	Henan Ancai Hi-Tech Co., Ltd.	None	(1)	147,013	3,034,309	13	3,034,309	
"	Shenzhen Yuto Packaging Technology Co., Ltd.	None	(1)	2,340	278,544	-	278,544	
"	Contemporary Amperex Technology Co., Limited	None	(1)	28,979	20,471,686	1	20,471,686	
"	China Unicom Smart Connection Technology Co., Ltd.	None	(1)	6,800	234,036	3	234,036	
"	Figure Technologies Inc.	None	(1)	2,403	140,077	-	140,077	
"	Plume Design, Inc.	None	(1)	6,006	413,399	1	413,399	
"	Nuwa Robotics Corp.	None	(1)	34,365	332,523	-	332,523	
"	Livingstone Fund, L.P.	None	(2)	-	318,563	-	318,563	
"	China Harmony New Energy Auto Holding Ltd.	None	(2)	128,734	293,273	8	293,273	
"	Suzhou Xindalu Precision Technology Co. Ltd.	None	(1)	27,208	117,730	4	117,730	
"	Pegasus Holdings Limited	None	(2)	4,275	131,285	-	131,285	
"	IDG Breyer Capital Fund, L.P.	None	(2)	-	18,376,371	-	18,376,371	
"	Smart Growth Fund	None	(2)	-	248,066	-	248,066	
"	Witricity Corporation	None	(1)	419	106,537	-	106,537	
"	Guangdong Hongfu Xinghe Company-Red Earth Fund	None	(2)	-	178,122	-	178,122	
"	Agile Robots Ag	None	(1)	339	1,778,073	2	1,778,073	
"	Lansus Technologies Inc.	None	(2)	-	129,116	-	129,116	
"	Provenance Blockchain Inc.	None	(1)	1,430,669	123,020	-	123,020	
"	EDP Corporation	None	(1)	498	194,226	4	194,226	
"	Wisconn Valley Ventures, L.P.	None	(2)	-	270,849	-	270,849	
"	AI Fund, L.P.	None	(2)	-	219,738	-	219,738	
"	GTM Capital Healthcare Fund L.P.	None	(2)	-	382,958	-	382,958	
"	Southeast Digital Transformation Investment (Putian) Partnership	None	(1)	25,000	108,175	-	108,175	
"	Shanghai Sermatec Energy Technology Co., Ltd.	None	(1)	60,000	259,620	2	259,620	
"	Ramon Space Ltd.	None	(1)	58,479	245,677	8	245,677	
"	Usun Technology Co., Ltd.	None	(1)	177	5,310	-	5,310	
"	Nextdrive Holdings Inc.	None	(1)	667	56,722	-	56,722	
"	Translink Capital Partners IV, L.P.	None	(1)	-	101,343	1	101,343	
"	Beijing Xiaoqu Zhipin Technology Co., Ltd.	None	(1)	-	166,929	5	166,929	

Table 3 Page 3

		As of December 31, 2023						
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn (Far East) Limited and subsidiaries	Indigo Technologies Inc.	None	(2)	835	\$ 153,550	1	\$ 153,550	
"	Government Development Banking Institution - Bonds	None	(2)	21	632,520	-	632,520	
"	Government Development Banking Institution - Bonds	None	(2)	7	224,631	-	224,631	
"	Innovation New Material Technology Co., Ltd.	None	(2)	66,519	1,442,014	2	1,442,014	
"	Finance Trust Peng Yun Tian Hua Collection Fund Trust	None	(3)	-	3,461,600	-	3,461,600	
"	Citigroup Fixed Income Securities	None	(3)	-	3,071,000	-	3,071,000	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	276,390	-	276,390	
"	Others (Note 3)	None	(1)(2)	-	1,611,752	-	1,611,752	
Foxconn Infinite Pte. Ltd. and subsidiaries	500 Startups III, L.P.	None	(2)	-	375,329	-	375,329	
"	S.A.S. Dragon Holdings Ltd.	None	(1)	124,000	1,704,669	19	1,704,669	
"	CloudMinds Inc.	None	(1)	20,619	543,594	1	543,594	
"	Sinovation Fund III, L.P.	None	(2)	-	1,918,417	-	1,918,417	
"	Innovation Works Development Fund, L.P.	None	(2)	-	224,626	-	224,626	
"	Nautilus Venture Partners Fund I, L.P.	None	(2)	-	978,982	-	978,982	
"	Playground Global, LLC	None	(2)	-	308,158	-	308,158	
"	Playground Ventures II, L.P.	None	(2)	-	6,542,821	-	6,542,821	
"	Playground Ventures, L.P.	None	(2)	-	2,682,185	-	2,682,185	
"	Riverwood Capital Partners, L.P.	None	(2)	-	136,363	-	136,363	
"	Silverlink Capital, L.P.	None	(2)	-	2,114,877	-	2,114,877	
"	Sinovation Fund IV, L.P.	None	(2)	-	1,668,060	-	1,668,060	
"	Softbank Vision Fund, L.P.	None	(2)	-	14,954,711	-	14,954,711	
"	TJ 2015. Fund, L.P.	None	(2)	-	670,828	-	670,828	
"	Translink Capital Partners II, L.P.	None	(2)	-	374,461	-	374,461	
"	Translink Capital Partners III, L.P.	None	(2)	-	621,745	-	621,745	
"	Translink Capital Partners IV, L.P.	None	(2)	-	177,338	-	177,338	
"	Celesta Capital II-A, L.P.	None	(2)	-	2,818,122	-	2,818,122	
"	Celesta Capital III, L.P.	None	(2)	-	1,417,584	-	1,417,584	
"	Devialet SA	None	(1)	41	249,716	-	249,716	
"	AI Fund, L.P.	None	(2)	-	398,156	-	398,156	
"	Sinovation Disrupt Fund, L.P.	None	(2)	-	427,513	-	427,513	
"	FG Venture, L.P.	None	(2)	-	133,041	-	133,041	

Table 3 Page 4

As of December 31, 2023								
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn Infinite Pte. Ltd. and subsidiaries	Walden Catalyst Ventures, L.P.	None	(2)	-	\$ 362,470	-	\$ 362,470	
"	Ejoule International Limited	None	(1)	23,256	140,017	-	140,017	
"	Playground Ventures III, L.P.	None	(2)	-	382,952	-	382,952	
"	Credo Technology Group Holding Ltd.	None	(1)	1,474	881,371	1	881,371	
"	Kneron Holding Corporation	None	(1)	1,875	175,017	-	175,017	
"	Softbank Robotics Group Corp.	None	(1)	6,618	103,475	7	103,475	
"	Sinovation Fund V, L.P.	None	(2)	-	166,945	-	166,945	
"	Marvell Technology, Inc.	None	(2)	57	104,720	-	104,720	
"	Others (Note 3)	None	(1)(2)	-	655,493	-	655,493	
Margini Holdings Limited-B.V.I.	IDG Breyer Capital Fund GP Associates L.P.	None	(2)	-	401,104	-	401,104	
Foxconn Singapore Pte. Ltd. and subsidiaries	Dagang Nexchange Berhad	None	(1)	120,000	320,760	4	320,760	
"	Others (Note 3)	None	(1)	-	64,567	-	64,567	
eCMMS Precision Singapore Pte. Ltd.	Others (Note 3)	None	(2)	-	39,887	-	39,887	

Note 1: Marketable securities in the table refer to stocks, bonds, beneficiary certificates and other related derivative securities within the scope of IFRS 9 'Financial instruments'.

Note 2: Code of general ledger accounts: (1) Financial asset measured at fair value through other comprehensive income (2) Financial assets at fair value through profit or loss (3) Financial asset measured at amortised cost.

Note 3: Due to the amount is insignificant, combined disclosure is adopted.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Acquisition or sale of the same security with the accumulated cost reaching NT \$300 million or 20% of paid-in capital or more  
For the year ended December 31, 2023

Table 4

Expressed in thousands of TWD  
(Except as otherwise indicated)

Investor	Marketable securities	General ledger account	Counterparty (Note 5)	Relationship with the investor (Note 5)	Transaction currency	Balance at January 1, 2023		Addition		Disposal				Balance at December 31, 2023		Footnote
						Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Selling price	Book value	Gain (loss) on disposal	Number of shares (in thousand shares)	Amount	
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Note 1	Hon Young Semiconductor Corporation	Note 6	TWD	405,800	\$ 4,058,000	110,000	\$ 1,100,000	-	\$ -	\$ -	\$ -	515,800	\$ 5,158,000	Note 7
"	Foxconn SA B.V.	Note 1	Foxconn SA B.V.	Note 6	EUR	69,793	72,163	-	-	-	-	34,896	-	69,793	37,267	Note 7
"	Foxconn (Far East) Limited	Note 1	Foxconn (Far East) Limited	Note 6	USD	7,809,628	7,809,628	-	-	694,947	-	694,947	-	7,114,681	7,114,681	Note 7
"	Lin Yih International Investment Co., Ltd.	Note 1	Lin Yih International Investment Co., Ltd.	Note 6	TWD	847,100	8,406,411	136,600	1,366,000	-	-	-	-	983,700	9,772,411	Note 7
"	Foxconn Singapore Pte. Ltd.	Note 1	Foxconn Singapore Pte. Ltd.	Note 6	USD	623,654	451,838	1,816,933	1,345,194	-	-	-	-	2,440,587	1,797,032	Note 7
"	Margini Holdings Limited	Note 1	Margini Holdings Limited	Note 6	USD	275,980	275,980	-	-	200,000	-	200,000	-	75,980	75,980	Note 7
"	Altus Technology Inc.	Note 1	Altus Technology Inc.	Note 6	TWD	65,811	1,444,555	380,000	3,800,000	-	-	-	-	445,811	5,244,555	Note 7
"	eCMMS Precision Singapore Pte. Ltd.	Note 1	eCMMS Precision Singapore Pte. Ltd.	Note 6	USD	343,010	343,010	272,751	272,751	-	-	-	-	615,761	615,761	Note 7
"	Ceer National Automotive Company	Note 2	-	-	USD	17,400	26,726	5,970	15,920	-	-	-	-	23,370	27,416	
"	Shin Kong Life Unsecured Cumulative Subordinated Corporate Bonds	Note 4	-	-	TWD	-	-	-	1,600,000	-	-	-	-	-	1,600,000	
Hyield	AES Holding Co., Ltd.	Note 2	-	-	TWD	283	182,047	-	-	283	210,549	23,499	-	-	-	Note 9、10
Bon Shin	AES Holding Co., Ltd.	Note 2	-	-	TWD	266	171,316	-	-	172	130,761	14,312	-	94	70,782	Note 9、10
Hon Yuan	Fitipower Integrated Technology Inc.	Note 1	Traded in open market	None	TWD	7,206	92,751	-	-	5,526	827,299	71,127	529,295	1,680	21,624	Note 8、9
Hyield, Bon Shin and Hon Chi	Shin Puu Technology Co., Ltd.	Note 1	R&D Circuits Inc.	None	TWD	3,733	39,065	-	-	3,733	359,780	39,065	249,674	-	-	Note 9
Hyield, Bon Shin and Lin Yih	Foxtron Vehicle Technologies Co., Ltd.	Note 1	Foxtron Vehicle Technologies Co., Ltd.	None	TWD	-	-	11,029	551,290	-	-	-	-	11,029	551,290	Note 9
Hon Hai, Hyield, Bon Shin and Hon Chi	Asia Pacific Telecom Co., Ltd.	Note 1	Far EasTone Telecommunications Co., Ltd.	None	TWD	1,555,049	19,392,102	-	-	1,555,049	11,580,784	19,392,102	3,896,594	-	-	Note 9、11
Hon Hai, Hyield, Bon Shin and Hon Chi	Far EasTone Telecommunications Co., Ltd.	Note 2	-	-	TWD	-	-	145,305	11,580,784	-	-	-	-	145,305	11,595,315	Note 9、11

Investor	Marketable securities	General ledger account	Counterparty (Note 5)	Relationship with the investor (Note 5)	Transaction currency	Balance at January 1, 2023		Addition		Disposal				Balance at December 31, 2023		Footnote
						Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Selling price	Book value	Gain (loss) on disposal	Number of shares (in thousand shares)	Amount	
Foxconn (Far East) Limited and subsidiaries	Government development banking Institution - Bonds	Note 3	-	-	USD	-	\$ -	21	\$ 20,604	-	\$ -	\$ -	\$ -	21	\$ 20,604	
"	Jinan Fujie Industrial Investment Fund Partnership (Limited Partnership)	Note 3	-	-	RMB	-	49,917	-	-	-	87,526	125,000	(37,474)	-	-	
"	IDG Breyer Capital Fund L.P.	Note 3	-	-	USD	-	508,733	-	96,258	-	-	-	-	-	598,384	
"	Shenzhen YUTO Packaging Technology Co., Ltd.	Note 2	-	-	RMB	11,640	382,956	-	-	9,300	298,704	11,997	-	2,340	64,373	
"	Finance Trust Peng Yun Tian Hua Collection Fund Trust	Note 4	-	-	RMB	-	737,500	-	-	-	176,512	162,500	14,012	-	575,000	
"	Finance Trust Peng Yun Tian Hua Collection Fund Trust	Note 4	-	-	RMB	-	712,500	-	-	-	529,537	487,500	42,037	-	225,000	
"	Citigroup Fixed Income Securities	Note 4	-	-	USD	-	-	-	100,000	-	-	-	-	-	100,000	
"	Innovation New Material Technology Co., Ltd.	Note 3	-	-	RMB	-	-	66,519	300,000	-	-	-	-	66,519	339,911	
"	FIT Electronics Device Pte. Ltd.	Note 1	Sharp Display Technology Corporation	Affiliate	USD	14,415	9,394	-	-	14,415	14,415	9,394	5,021	-	-	
Foxconn Holdings B.V. - Netherland	SiliconAuto B.V.	Note 1	SiliconAuto B.V.	None	EUR	-	-	10,000	70,203	-	-	-	-	10,000	70,203	
Foxconn Infinite Pte. Ltd. subsidiaries	Kneron Holding Corporation	Note 2	-	-	USD	334	1,350	1,541	12,500	-	-	-	-	1,875	13,764	

Note 1: Code of general ledger account is "investments accounted for under equity method".

Note 2: Code of general ledger account is "financial assets at fair value through other comprehensive income", its gain (loss) on disposal was from other comprehensive income directly transferred to retained earnings.

Note 3: Code of general ledger account is "financial assets at fair value through profit or loss".

Note 4: Code of general ledger account is "financial assets at amortised cost".

Note 5: Fill in the columns the counterparty and relationship if securities are accounted for under the equity method; otherwise leaves the columns blank.

Note 6: The counterparty is a subsidiary of the Company.

Note 7: Aforementioned amounts were investment cost, for the information of their book value amount, please refer to Note 6(8) and table 10.

Note 8: The Group sold equity of Fitipower Integrated Technology Inc. ("Fitipower Integrated") to less than 20% in 2023. On June 15, 2023, the Group lost its significant influence over Fitipower Integrated, with the resignation of the director's position in Fitipower Integrated. The Group remeasures any investment retained in Fitipower Integrated at its fair value and transfers it to financial assets at fair value through other comprehensive income.

Note 9: Hon Hai Precision Industry Co., Ltd. is referred to as Hon Hai, Hyield Venture Capital Co., Ltd. is referred to as Hyield, Hon Chi International Investment Co., Ltd. is referred to as Hon Chi, Hon Yuan International Investment Co., Ltd. is referred to as Hon Yuan, Bon Shin International Investment Co., Ltd. is referred to as Bon Shin, Lin Yih International Investment Co., Ltd. is referred to as Lin Yih.

Note 10: The total amount of the Group's acquisition or sale of the same security is reaching NT\$300 million or more.

Note 11: On December 15, 2023, Far EasTone Telecommunications Co., Ltd. (FET) merged with Asia Pacific Telecom Co., Ltd. (APT) through share swap, as a result, the Group lost its control over APT. The registered ordinary shares in APT were exchanged for the registered ordinary shares in FET at a ratio of one share of APT to 0.0934406 share of FET. The fair value on the date of loss of control was \$11,580,784 thousand, and the difference between the fair value and the carrying amount was recognised as gains on disposal of investment.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Acquisition of real estate reaching NT\$300 million or 20% of paid-in capital or more  
For the year ended December 31, 2023

Table 5

Expressed in thousands of TWD  
(Except as otherwise indicated)

Real estate acquired by	Real estate	Date of the event	Transaction currency	Transaction amount (in thousands)	Status of payment	Counterparty	Relationship	Information on prior transaction if the counterparty is a related party				Basis or reference used in setting the price	Purpose of acquisition and utilization	Other commitments
								Owner	Relationship with the issuer	Date of transfer	Amount			
Foxconn EV Property Development LLC	Land and plant	2023/03/06	USD	\$ 78,700	Note 1	Foxconn EV Technology Inc.	Subsidiary	Lordstown EV Corporation	None	2021/10/01	\$ 78,850	Based on book value	Business growth and development needs of the Group	None
Chang Yi Interconnect Technology (India) Private Limited	Land	2023/04/21	INR	1,960,350	Paid in full.	Telangana State Industrial Infrastructure Corporation	None	Not applicable	Not applicable	Not applicable	Not applicable	Based on market price	Operational needs	None
Foxconn Hon Hai Technology India Mega Development Private Limited	Land	2023/05/08	INR	3,000,000	Note 2	Karnataka Industrial Areas Development Board	None	Not applicable	Not applicable	Not applicable	Not applicable	Based on market price	Operational needs	Additional local tax and other taxes and fees to be paid.
Cloud Network Technology Kft.	Land and plant	2023/07/07	USD	9,927	Paid in full.	FIH Europe Kft.	Fellow subsidiary	(1) Land: Komarom City Municipality (2) Plant : self-built plant, not applicable	(1) Land: None (2) Plant : Not applicable	2003/08/01	HUF 468,466 thousand	Evaluation value	Operational needs	None

Note 1 : Foxconn EV Technology Inc. established Foxconn EV Property Development LLC by investing in land and plants.

Note 2 : It had been fully paid and shown as “other non-current assets”.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Disposal of real estate reaching NT\$300 million or 20% of paid-in capital or more  
For the year ended December 31, 2023

Table 6

Expressed in thousands of TWD  
(Except as otherwise indicated)

Disposed of by	Real estate	Date of the event	Date of acquisition	Transaction currency	Book value (in thousands)	Transaction amount (in thousands)	Status of collection	Gain (loss) on disposal (in thousands)	Counterparty	Relationship	Purpose of disposal	Basis or reference used in setting the price	Other commitments
Honxun Electrical Industry (HangZhou) Co., Ltd.	Land use right buildings and auxiliary buildings	2022/12/31 2023/04/26 2023/04/30	2004~2021	RMB	\$ 68,618	\$ 655,277	Note 1	\$ 586,659	The Headquarters for the Development of the Dongbuwan New District in Hangzhou	None	Cooperate with the PRC government plan regarding an urban organic update	Based on market price	None
Foxconn EV Technology Inc.	Land and plant	2023/03/06	2021/10/01	USD	78,700	78,700	Note 2	-	Foxconn EV Property Development LLC	Subsidiary	Business growth and development needs of the Group	Based on book value	None
FIH Precision Component (Beijing) Co., Ltd.	Plant and auxiliary buildings	2023/06/07	2002/07/31 2007/11/20	RMB	557	106,919	Received in full.	106,362	Beijing e-Town Urban Renewal Co., Ltd.	None	Cooperate with the government's urban renewal	Evaluation value	None
FIH Europe Kft.	Land and plant	2023/07/07	2003/08/01	USD	HUF 353,502 thousand	9,927	Received in full.	8,437	Cloud Network Technology Kft.	Fellow subsidiary	Disposal of property not used for operating production for realising asset disposal gain	Evaluation value	None

Note 1 : The total transaction amount was RMB 655,277 thousand, which was collected in three installments. The first and second payment totalling RMB 320,547 thousand had been collected in December 2022 and April 2023, respectively, and the final payment amounting to RMB 334,730 thousand was expected to be collected in December 2025. The assets were shown as "other non-current liabilities". Honxun Electrical Industry (HangZhou) Co., Ltd. planned to compensate the legal person who originally leased the land and buildings with RMB 96,000 thousand of the collections as the disposal was to cooperate with the government's urban renewal plan.

Note 2: Foxconn EV Technology Inc. established Foxconn EV Property Development LLC. by investing in land and plants.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Purchases or sales of goods from or to related parties reaching NT\$100 million or 20% of paid-in capital or more  
For the year ended December 31, 2023

Expressed in thousands of TWD  
(Except as otherwise indicated)

Table 7

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Sales	\$ 11,226,756	-	Payment term 45~90 days	Note 1	Note 1	\$ 86,748,091	22	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	Sales	2,217,675	-	Net 90 days	Note 1	Note 1	713,490	-	
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	7,443,369	-	Net 120 days	Note 1	Note 1	4,119,215	1	Note 2
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	891,685	-	Net 90 days	Note 1	Note 1	214,914	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Sales	1,009,008	-	Net 90 days	Note 1	Note 1	244,195	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	5,548,347	-	Payment term 45 days	Note 1	Note 1	1,433,423	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	491,980	-	Net 60 days	Note 1	Note 1	62,685	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	Sales	2,161,163	-	Net 90 days	Note 1	Note 1	519,496	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	Sales	176,832	-	Payment term 60~90 days	Note 1	Note 1	3,284,089	1	Note 2
Hon Hai Precision Industry Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Sales	180,724	-	Payment term 60 days	Note 1	Note 1	32,387	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Sales	461,704	-	Payment term 60 days	Note 1	Note 1	146,186	-	
Hon Hai Precision Industry Co., Ltd.	Suntain Co., Ltd.	Other related party	Sales	151,890	-	Net 30 days	Note 1	Note 1	11,792	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	642,361	-	Payment term 45 days	Note 1	Note 1	156,994	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	319,631,394	9	Payment term 30~90 days	Note 1	Note 1	(65,903,396)	(6)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Purchases	1,285,074,372	38	Net 30 days	Note 1	Note 1	(403,588,264)	(36)	Note 2
Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	563,548,979	17	Net 60 days	Note 1	Note 1	(237,890,889)	(21)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Purchases	294,015,106	9	Net 60 days	Note 1	Note 1	(48,173,848)	(4)	Note 2



Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances			Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)			Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	\$ 307,942,854	9	Net 30 days	Note 1	Note 1	\$(108,222,913)	(10)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Purchases	203,182,298	6	Net 60 days	Note 1	Note 1	(194,493,347)	(17)	
Hon Hai Precision Industry Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Purchases	120,050	-	Payment term 90 days	Note 1	Note 1	(49,414)	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Purchases	158,393	-	Payment term 90 days	Note 1	Note 1	(18,488)	-	
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Purchases	1,967,793	-	Net 30 days	Note 1	Note 1	(724,188)	-	
Hon Hai Precision Industry Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Purchases	10,034,055	-	Net 90 days	Note 1	Note 1	(5,888,660)	(1)	
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	678,193	-	Payment term 60 days	Note 1	Note 1	(313,374)	-	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	1,914,935	-	Payment term 90 days	Note 1	Note 1	(673,169)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	212,162	-	Payment term 60 days	Note 1	Note 1	(97,379)	-	
Hon Hai Precision Industry Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Purchases	158,916	-	Net 30 days	Note 1	Note 1	(121,584)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Purchases	393,707	-	Net 30 days	Note 1	Note 1	(134,041)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	Purchases	2,277,968	-	Net 30 days	Note 1	Note 1	(4,028,651)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Processing and molding costs	1,406,144	4	-	Note 1	Note 1	(515,009)	(5)	
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Repair costs	12,515,968	36	-	Note 1	Note 1	(3,012,534)	(32)	
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Repair costs	19,928,507	58	-	Note 1	Note 1	(5,750,155)	(61)	
Hon Hai Precision Industry Co., Ltd.	Sharp North Malaysia Sdn. Bhd.	Affiliate	Processing and molding costs	706,710	2	-	Note 1	Note 1	(87,779)	(1)	

Table 7 Page 2

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Shunsin Technology (Zhongshan) Limited	Shunsin Technology Holdings Limited	Subsidiary	Sales	\$ 1,052,379	20	Payment term 45 days	Note 1	Note 1	\$ 208,359	29	
Shanghai Futaitong International Logistics Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	128,013	13	Payment term 30 days	Note 1	Note 1	8,010	5	
Shanghai Futaitong International Logistics Co., Ltd.	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	136,179	14	Payment term 30 days	Note 1	Note 1	12,319	7	
Shanghai Futaitong International Logistics Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Sales	114,334	12	Payment term 30 days	Note 1	Note 1	18,054	11	
Ambit Microsystem (Shanghai) Co., Ltd.	Amworld Microsystems (Shanghai) Limited	Subsidiary	Sales	177,228	2	Payment term 90 days	Note 1	Note 1	29,341	1	
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	968,986	13	Net 60 days	Note 1	Note 1	121,423	6	
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	136,057	2	Net 90 days	Note 1	Note 1	28,662	1	
Ambit Microsystem (Shanghai) Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	332,367	4	Net 90 days	Note 1	Note 1	211,474	10	
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	19,344,634	13	Payment term 90 days	Note 1	Note 1	2,819,970	8	
Ingrasys Technology Inc.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	402,937	-	Payment term 90 days	Note 1	Note 1	15,193	-	
Ingrasys Technology Inc.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	1,452,570	1	Payment term 45 days	Note 1	Note 1	458	-	
Ingrasys Technology Inc.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	3,449,181	2	Payment term 90 days	Note 1	Note 1	847,151	3	
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	50,172,670	33	Payment term 90 days	Note 1	Note 1	21,407,164	64	
Ingrasys Technology Inc.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	194,805	-	Payment term 90 days	Note 1	Note 1	-	-	
Ingrasys Technology Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	1,280,865	1	Payment term 30 days	Note 1	Note 1	267,321	1	
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	14,723,433	10	Payment term 60 days	Note 1	Note 1	5,108,125	15	
Ingrasys Technology Inc.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	621,598	-	Payment term 60 days	Note 1	Note 1	20,581	-	
Ingrasys Technology Inc.	Cloud Network Technology Kft.	Subsidiary	Sales	100,894	-	Payment term 45 days	Note 1	Note 1	54,655	-	

Table 7 Page 3

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Ingrasys Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	\$ 29,450,002	19	Payment term 30 days	Note 1	Note 1	\$ 2,869,292	9	
Ingrasys Technology Inc.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	188,908	-	Payment term 90 days	Note 1	Note 1	(62,627)	-	
Ingrasys Technology Inc.	Garuda International Limited	Affiliate	Purchases	1,280,759	1	Payment term 75 days	Note 1	Note 1	(559,931)	(1)	
Ingrasys Technology Inc.	Boardtek Electronics Corporation	Affiliate	Purchases	249,513	-	Payment term 90 days	Note 1	Note 1	(89,241)	-	
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	3,540,344	3	Net 90 days	Note 1	Note 1	1,153,439	10	
Fulian Baijiatai (Beijing) Trade Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	164,231	87	Net 30 days	Note 1	Note 1	124,054	99	
Jusda International Logistics (Taiwan) Co., Ltd.	Jusda International Limited	Subsidiary	Sales	135,520	33	Net 30 days	Note 1	Note 1	17,152	21	
Socle Technology Corp.	Lingyange Semiconductor, Inc.	Affiliate	Sales	355,516	19	Advance payment	Note 1	Note 1	-	-	
Hong-Qi Mechatronics (Anhui) Co., Ltd.	Pan-International Precision Electronic Co., Ltd.	Affiliate	Purchases	261,863	78	Net 60 days	Note 1	Note 1	(49,914)	(55)	
Hon-Ling Technology Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	2,111,751	58	Net 30 days	Note 1	Note 1	301,649	52	
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	Sales	1,494,142	41	Net 30 days	Note 1	Note 1	281,780	48	
Shenzhen Futaihong Precision Industrial Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	Sales	1,809,308	2	Payment term 90 days	Note 1	Note 1	360,653	2	
Shenzhen Futaihong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	99,777,953	97	Net 120 days	Note 1	Note 1	20,479,179	94	
Shenzhen Futaihong Precision Industrial Co., Ltd.	Garuda International Limited	Affiliate	Purchases	1,102,196	1	Payment term 90 days	Note 1	Note 1	(382,601)	(2)	
FIH Mexico Industry S.A. de C.V.	FIH (Hong Kong) Limited	Subsidiary	Sales	123,589	8	Net 60 days	Note 1	Note 1	89,186	23	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	252,700	67	Payment term 60 days	Note 1	Note 1	104,629	74	
FIH Precision Electronics (Langfang) Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Subsidiary	Sales	123,143	5	Payment term 30 days	Note 1	Note 1	44,837	2	
FIH Precision Electronics (Langfang) Co., Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Subsidiary	Sales	187,293	8	Payment term 45 days	Note 1	Note 1	171,850	9	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
FIH Precision Electronics (Langfang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	\$ 266,122	11	Payment term 30 days	Note 1	Note 1	\$ 622,809	32	
FIH Precision Electronics (Langfang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	105,371	4	Payment term 60 days	Note 1	Note 1	70	-	
FIH Precision Electronics (Langfang) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	121,918	5	Payment term 45 days	Note 1	Note 1	17,273	1	
FIH (Hong Kong) Limited	FIH Mexico Industry S.A. de C.V.	Subsidiary	Sales	101,371	-	Payment term 60 days	Note 1	Note 1	127,486	-	
FIH (Hong Kong) Limited	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Sales	160,842	-	Net 120 days	Note 1	Note 1	6,397,001	22	
FIH (Hong Kong) Limited	Bharat FIH Limited	Subsidiary	Sales	104,874	-	Payment term 60 days	Note 1	Note 1	414,969	1	
FIH (Hong Kong) Limited	Innolux Corporation	Other related party	Purchases	216,323	-	Payment term 60 days	Note 1	Note 1	-	-	
FIH (Hong Kong) Limited	Pan-International Industrial Corp.	Affiliate	Purchases	362,013	-	Payment term 90 days	Note 1	Note 1	(50,281)	-	
FIH (Hong Kong) Limited	Garuda International Limited	Affiliate	Purchases	226,381	-	Payment term 90 days	Note 1	Note 1	(21,959)	-	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Sales	4,063,530	3	Net 25 days	Note 1	Note 1	750,038	3	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Purchases	3,468,345	2	Net 30 days	Note 1	Note 1	(122,875)	-	
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	Sales	5,619,014	4	Payment term 60 days	Note 1	Note 1	1,176,343	4	
FIH (Hong Kong) Limited	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Sales	5,489,538	4	Payment term 60 days	Note 1	Note 1	286,783	1	
Futaijing Precision Electronics (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	9,551,065	100	Payment term 30 days	Note 1	Note 1	1,150,914	99	
Futaijing Precision Electronics (Yantai) Co., Ltd.	Reco Technology (ChengDu) Co., Ltd.	Affiliate	Purchases	374,008	4	Net 60 days	Note 1	Note 1	(22,315)	(2)	
Futaijing Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	472,052	6	Payment term 60 days	Note 1	Note 1	(32,737)	(3)	
Futaijing Precision Electronics (Yantai) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	1,072,061	13	Net 60 days	Note 1	Note 1	(112,758)	(11)	
Futaijing Precision Electronics (Yantai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Purchases	720,458	9	Net 60 days	Note 1	Note 1	(26,840)	(3)	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	\$ 21,523,032	99	Payment term 120 days	Note 1	Note 1	\$ 6,704,665	99	
Precision Technology Investments Pte. Ltd.	Best Ever Industries Limited	Subsidiary	Sales	157,338	33	Payment term 90 days	Note 1	Note 1	40,594	35	
Precision Technology Investments Pte. Ltd.	Simply Smart Limited	Subsidiary	Sales	304,959	64	Payment term 90 days	Note 1	Note 1	74,360	64	
Foxconn Technology Group Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	194,960	3	Net 90 days	Note 1	Note 1	30,729	1	
Foxconn Technology Group Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	379,997	5	Net 90 days	Note 1	Note 1	139,172	7	
Foxconn Technology Group Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	120,036	2	Net 90 days	Note 1	Note 1	60,146	3	
Foxconn Technology Group Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	1,848,939	24	Net 30 days	Note 1	Note 1	284,252	14	
Foxconn Technology Group Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	267,159	3	Net 90 days	Note 1	Note 1	68,875	3	
Foxconn Technology Group Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	101,853	1	Net 60 days	Note 1	Note 1	39,457	2	
Foxconn Technology Group Co., Ltd.	Ur Materials (ShenZhen) Co., Ltd.	Subsidiary	Sales	172,891	2	Net 90 days	Note 1	Note 1	174,306	8	
Foxconn Technology Group Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	315,946	4	Net 60 days	Note 1	Note 1	178,536	9	
Foxconn Technology Group Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	128,315	2	Net 90 days	Note 1	Note 1	30,632	1	
Fuding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	11,090,442	86	Payment term 90 days	Note 1	Note 1	9,495	100	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	4,624,446	19	Payment term 90 days	Note 1	Note 1	564,127	8	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	Sales	360,085	1	Payment term 90 days	Note 1	Note 1	109,802	2	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	932,263	4	Payment term 30 days	Note 1	Note 1	804,883	11	
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	103,722,170	98	Payment term 90 days	Note 1	Note 1	15,372,646	99	
Triple Win Technology (Shenzhen) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	458,109	-	Payment term 90 days	Note 1	Note 1	(184,303)	(1)	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	\$ 5,670,919	30	Net 90 days	Note 1	Note 1	\$ 2,526,535	36	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	311,853	2	Net 90 days	Note 1	Note 1	257,206	4	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	Sales	220,806	1	Net 90 days	Note 1	Note 1	95,696	1	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	1,123,369	6	Net 90 days	Note 1	Note 1	968,244	14	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	19,642,165	66	Payment term 90 days	Note 1	Note 1	4,891	100	
Foxconn (Kunshan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	9,531,747	32	Payment term 90 days	Note 1	Note 1	45	-	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	100,219	-	Payment term 90 days	Note 1	Note 1	(2,403,399)	-	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Garuda International Limited	Affiliate	Purchases	304,937	1	Payment term 90 days	Note 1	Note 1	(69,397)	-	
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	4,660,069	100	Payment term 90 days	Note 1	Note 1	3,413	100	
Best Ever Industries Limited	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	112,573	-	Payment term 90 days	Note 1	Note 1	-	-	
Best Ever Industries Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	146,797	-	Payment term 90 days	Note 1	Note 1	42,057	-	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	24,045,800	86	Net 90 days	Note 1	Note 1	2,655,588	86	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Foxconn Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	103,146	-	Net 90 days	Note 1	Note 1	30,983	1	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Ur Material (Yantai) Co., Ltd.	Subsidiary	Sales	162,238	1	Payment term 90 days	Note 1	Note 1	26,588	1	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	548,584	2	Net 60 days	Note 1	Note 1	(64,848)	(4)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	378,079	1	Net 90 days	Note 1	Note 1	(9,791)	(1)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	189,394	1	Net 15 days	Note 1	Note 1	(731)	-	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Purchases	\$ 157,877	1	Net 15 days	Note 1	Note 1	\$ (11,916)	(1)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Sales	254,316	1	Net 60 days	Note 1	Note 1	231	-	
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,674,230	100	Payment term 90 days	Note 1	Note 1	578,369	100	
Foxteq Services India Private Limited	Enormous Technology Inc.	Subsidiary	Sales	2,030,589	40	Payment term 45 days	Note 1	Note 1	975,428	58	
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	721,077	23	Payment term 45 days	Note 1	Note 1	225,357	1	
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,897,987	60	Payment term 45 days	Note 1	Note 1	213,813	1	
Foxconn CZ S.R.O.	Cloud Network Technology USA Inc.	Subsidiary	Sales	274,261	9	Payment term 45 days	Note 1	Note 1	138,366	-	
Foxconn European Manufacturing Services S.R.O.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	118,097	-	Payment term 45 days	Note 1	Note 1	8,453	-	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	957,099	73	Payment term 90 days	Note 1	Note 1	91,077	51	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	1,901,551	38	Payment term 30 days	Note 1	Note 1	1,021,196	48	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	2,446,441	50	Net 90 days	Note 1	Note 1	895,040	42	
NWE Technology Inc.	IPL International Limited	Subsidiary	Sales	378,786	88	Payment term 60 days	Note 1	Note 1	58,978	85	
PCE Technology Inc.	Simply Smart Limited	Subsidiary	Sales	370,489	41	Payment term 30 days	Note 1	Note 1	60,654	40	
PCE Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	151,185	17	Payment term 30 days	Note 1	Note 1	15,367	10	
Foxconn Assembly LLC	Ingrasys Technology USA Inc.	Subsidiary	Sales	608,343	18	Payment term 45 days	Note 1	Note 1	62,491	17	
Shenzhen Fuhongjie Technology Service Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	187,902	59	Net 30 days	Note 1	Note 1	45,929	66	
PCE Paragon Solutions (Mexico) S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	2,769,204	49	Payment term 30 days	Note 1	Note 1	-	-	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
PCE Paragon Solutions (Mexico) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	\$ 2,848,002	51	Payment term 30 days	Note 1	Note 1	\$ 262,958	-	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Subsidiary	Sales	105,708	1	Payment term 30 days	Note 1	Note 1	27,534	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	184,715	2	Payment term 30 days	Note 1	Note 1	54,636	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	240,753	3	Payment term 30 days	Note 1	Note 1	80,004	3	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	156,592	2	Payment term 30 days	Note 1	Note 1	22,546	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	326,820	4	Payment term 30 days	Note 1	Note 1	137,594	4	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	253,553	3	Payment term 30 days	Note 1	Note 1	65,686	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	122,075	1	Payment term 30 days	Note 1	Note 1	28,413	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	909,746	10	Payment term 30 days	Note 1	Note 1	96,663	3	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	129,703	1	Payment term 30 days	Note 1	Note 1	36,166	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	219,373	2	Payment term 30 days	Note 1	Note 1	79,201	3	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	518,865	6	Payment term 30 days	Note 1	Note 1	136,387	4	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Zhengzhou Zhunxuntong Technology Co., Ltd.	Subsidiary	Sales	123,639	1	Payment term 30 days	Note 1	Note 1	38,539	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	Sales	826,142	9	Payment term 30 days	Note 1	Note 1	867,715	28	
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	122,539	35	Payment term 30 days	Note 1	Note 1	-	-	
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	167,021	48	Payment term 30 days	Note 1	Note 1	2,815	100	
Fuyu Electronical Technology (Huaian) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	10,292,750	70	Payment term 90 days	Note 1	Note 1	5,466	100	

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							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Fuyu Electronical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	\$ 4,519,544	30	Payment term 90 days	Note 1	Note 1	\$ 83	-	
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	Sales	1,137,245	98	Payment term 30 days	Note 1	Note 1	271,786	87	
Funing Precision Component Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	157,530	1	Payment term 60 days	Note 1	Note 1	68,288	1	
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	27,570,563	99	Payment term 90 days	Note 1	Note 1	12,182,416	99	
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	4,383,451	100	Payment term 60 days	Note 1	Note 1	1,110,416	100	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	Sales	1,080,617	1	Payment term 90 days	Note 1	Note 1	403,745	2	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	420,868	-	Net 90 days	Note 1	Note 1	49,701	-	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	1,298,157	1	Payment term 90 days	Note 1	Note 1	(545,331)	(2)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	548,604	1	90 days after validation	Note 1	Note 1	(169,873)	(1)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	123,240	-	90 days after validation	Note 1	Note 1	(37,171)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	1,261,585	1	Net 90 days	Note 1	Note 1	487,134	2	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Triple Win Technology (JinCheng) Co., Ltd.	Subsidiary	Sales	113,251	-	Net 90 days	Note 1	Note 1	6,630	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	364,218	-	Net 60 days	Note 1	Note 1	(3,388)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Innolux Corporation	Other related party	Purchases	740,084	-	Net 90 days	Note 1	Note 1	(7,155)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Yantai Eson Precision Electronics Co., Ltd.	Affiliate	Purchases	187,067	-	Payment term 90 days	Note 1	Note 1	(34,974)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Purchases	155,931	-	90 days after validation	Note 1	Note 1	(39,994)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	PKM Corporation	Affiliate	Purchases	983,070	1	Payment term 30 days	Note 1	Note 1	(68,510)	-	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	\$ 45,999,643	23	Payment term 30 days	Note 1	Note 1	\$ 2,546,758	12	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	562,871	-	Payment term 30 days	Note 1	Note 1	(103,543)	(1)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	634,893	-	90 days after validation	Note 1	Note 1	(4,214)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	264,151	-	90 days after validation	Note 1	Note 1	(64,091)	-	
Top Step Enterprises Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	223,892	23	Net 45 days	Note 1	Note 1	78,097	15	
Foxconn Technology CZ S.R.O.	Ingrasys Technology Inc.	Subsidiary	Sales	136,849	4	Payment term 45 days	Note 1	Note 1	878	-	
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	1,718,408	55	Payment term 45 days	Note 1	Note 1	477,456	13	
Foxconn Technology CZ S.R.O.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	135,440	4	Payment term 45 days	Note 1	Note 1	5,698	-	
Foxconn Technology CZ S.R.O.	Cloud Network Technology Kft.	Subsidiary	Sales	996,368	32	Payment term 45 days	Note 1	Note 1	659,835	18	
Global Services Solutions S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	156,702	27	Payment term 45 days	Note 1	Note 1	24,137	29	
Global Services Solutions S.R.O.	Jusda Europe S.R.O.	Subsidiary	Sales	268,538	47	Payment term 45 days	Note 1	Note 1	23,765	28	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	867,955	3	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	119,122	-	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	445,184	2	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	FuDing (Zhengzhou) Precision Industry Co., Ltd.	Subsidiary	Sales	331,148	1	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Honghuasheng Precision Electronics (Yantai) Co., Ltd.	Affiliate	Sales	399,720	2	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Avary Holding (Shenzhen) Co., Limited	Affiliate	Sales	105,293	-	Net 90 days	Note 1	Note 1	-	-	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fugang Electronics (Dong Guan) Ltd.	Other related party	Sales	\$ 195,692	1	Net 14 days	Note 1	Note 1	\$ -	-	
Huaian Fulitong Trading Co., Ltd.	Tekcon Huizhou Electronics Co., Ltd.	Affiliate	Sales	109,979	9	Payment term 90 days	Note 1	Note 1	164	-	
Foxconn Image & Printing Product Pte. Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	516,016	-	Payment term 60 days	Note 1	Note 1	77,158	-	
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	1,589,055	-	Payment term 60 days	Note 1	Note 1	156,872	-	
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	4,712,369	46	Payment term 30 days	Note 1	Note 1	1,033,209	58	
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	4,283,417	42	Payment term 30 days	Note 1	Note 1	611,693	34	
PCE Technology de Juarez S.A. de C.V.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	1,139,246	11	Payment term 30 days	Note 1	Note 1	128,640	7	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	Sales	792,209	-	Net 90 days	Note 1	Note 1	173,922	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	221,850	-	Net 90 days	Note 1	Note 1	71,394	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	124,083	-	Payment term 90 days	Note 1	Note 1	36,241	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	362,117,777	63	Net 30 days	Note 1	Note 1	40,460,521	16	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	105,006	-	Net 60 days	Note 1	Note 1	31,237	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	1,287,273	-	Payment term 90 days	Note 1	Note 1	110,453	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	469,217	-	Payment term 90 days	Note 1	Note 1	33,907	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	1,460,531	-	Net 60 days	Note 1	Note 1	227,929	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Ur Materials (ShenZhen) Co., Ltd.	Subsidiary	Sales	100,784	-	Net 90 days	Note 1	Note 1	41,626	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	678,769	-	Net 60 days	Note 1	Note 1	267,775	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	224,816	-	Net 45 days	Note 1	Note 1	214,201	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfu (Shenzhen) Equity Investment Fund Management Co., Ltd.	Subsidiary	Sales	110,574	-	Net 30 days	Note 1	Note 1	115,385	-	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Sales	\$ 199,740,391	35	Net 60 days	Note 1	Note 1	\$ 194,593,146	78	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	250,235	-	Net 90 days	Note 1	Note 1	-	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	569,405	-	Net 30 days	Note 1	Note 1	21,434	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	218,815	-	Payment term 90 days	Note 1	Note 1	18,728	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	331,282	-	Payment term 90 days	Note 1	Note 1	(119,525)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	143,219	-	Payment term 90 days	Note 1	Note 1	(31,949)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hangzhou GengDe Electronics Co., Ltd.	Affiliate	Sales	101,768	-	Net 90 days	Note 1	Note 1	39,517	-	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	522,040	2	Payment term 60 days	Note 1	Note 1	144,372	2	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	3,951,833	19	Payment term 90 days	Note 1	Note 1	1,235,548	20	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	14,905,145	71	Net 60 days	Note 1	Note 1	4,360,233	71	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	Sales	188,322	1	Payment term 90 days	Note 1	Note 1	69,355	1	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	144,406	1	Payment term 60 days	Note 1	Note 1	2,986	-	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	Sales	298,719	1	Payment term 90 days	Note 1	Note 1	-	-	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innolux Corporation	Other related party	Purchases	370,777	2	Net 90 days	Note 1	Note 1	(109,617)	(3)	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Futaijing Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	699,555	24	Payment term 90 days	Note 1	Note 1	101,534	16	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	1,015,311	35	Net 90 days	Note 1	Note 1	83,653	13	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	132,403	5	Net 90 days	Note 1	Note 1	61,740	10	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	137,871	5	Net 60 days	Note 1	Note 1	80,531	13	

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							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Foxconn Precision Electronics (Yantai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	\$ 409,742	16	Net 30 days	Note 1	Note 1	\$ (64,992)	(14)	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	216,323	7	Payment term 90 days	Note 1	Note 1	79,575	13	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	105,176	4	Net 60 days	Note 1	Note 1	(4,654)	(1)	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	3,133,494	4	Net 90 days	Note 1	Note 1	1,388,974	7	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	943,232	1	Payment term 30 days	Note 1	Note 1	145,597	1	
Fulian Precision Electronics (Tianjin) Co., Ltd.	FuDing (Zhengzhou) Precision Industry Co., Ltd.	Subsidiary	Sales	10,992	-	Payment term 90 days	Note 1	Note 1	4,944	-	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	47,451,849	59	Payment term 60 days	Note 1	Note 1	5,436,279	27	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	20,641,873	26	Payment term 90 days	Note 1	Note 1	9,977,626	50	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	Sales	2,764	-	Net 30 days	Note 1	Note 1	32	-	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	65,779	-	Net 30 days	Note 1	Note 1	3,103	-	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,669,434	3	Net 75 days	Note 1	Note 1	822,985	4	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	4,899,544	6	Payment term 60 days	Note 1	Note 1	2,090,172	10	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Purchases	2,747	-	Net 90 days	Note 1	Note 1	(1,448)	-	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	148,833	1	Net 30 days	Note 1	Note 1	(59,616)	-	
Fulian Precision Electronics (Tianjin) Co., Ltd.	HighAim Technology Inc.	Affiliate	Purchases	31,374	-	30 days after validation	Note 1	Note 1	(2,555)	-	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	219,778	1	90 days after validation	Note 1	Note 1	(71,015)	(1)	
Hongfujin Precision Electronics (Chengdu Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	120,085	-	Net 30 days	Note 1	Note 1	117,898	-	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	\$ 477,090,519	75	Net 60 days	Note 1	Note 1	\$ 178,932,614	87	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	130,533,198	21	Net 30 days	Note 1	Note 1	18,158,925	9	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	378,522	-	Net 60 days	Note 1	Note 1	111,838	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	2,245,465	-	Payment term 90 days	Note 1	Note 1	(253,810)	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	157,099	-	Net 90 days	Note 1	Note 1	(42,479)	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	157,267	-	Net 90 days	Note 1	Note 1	(109,190)	-	
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	415,441	71	Net 90 days	Note 1	Note 1	166,818	85	
FuDing (Zhengzhou) Precision Industry Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,792,370	77	Payment term 90 days	Note 1	Note 1	851	100	
FuDing (Zhengzhou) Precision Industry Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	122,319	5	Payment term 90 days	Note 1	Note 1	11	-	
Yantai Fuhuada Precision Electronics Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Purchases	124,562	38	Net 60 days	Note 1	Note 1	(27,490)	(50)	
AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	127,850	13	Net 90 days	Note 1	Note 1	12,222	4	
AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	180,829	19	Net 90 days	Note 1	Note 1	72,481	22	
Jusda Supply Chain Management International Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	137,245	5	Net 30 days	Note 1	Note 1	116,628	11	
Jusda Supply Chain Management International Co., Ltd.	Jusda International Limited	Subsidiary	Sales	150,096	5	Net 30 days	Note 1	Note 1	31,890	3	
Jusda Supply Chain Management International Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Other related party	Sales	154,879	5	Net 30 days	Note 1	Note 1	22,039	2	
Jusda Supply Chain Management International Co., Ltd.	Sharp Office Equipments (Changshu) Co., Ltd.	Affiliate	Sales	179,673	6	Net 30 days	Note 1	Note 1	38,031	4	
Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Fulian System Integration Electronics (Haining) Co., Ltd.	Subsidiary	Sales	295,015	-	Net 30 days	Note 1	Note 1	15,717	-	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	\$ 55,376,966	85	Net 90 days	Note 1	Note 1	\$ 22,967,603	87	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	327,371	1	Payment term 90 days	Note 1	Note 1	147,624	1	
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	202,624	-	Net 30 days	Note 1	Note 1	222,708	1	
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	71,104,986	100	Net 30 days	Note 1	Note 1	17,040,557	99	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	29,536,629	2	Payment term 90 days	Note 1	Note 1	25,783	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	600,465	-	Payment term 90 days	Note 1	Note 1	65,414	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	1,623,081,165	97	Payment term 90 days	Note 1	Note 1	410,345,685	93	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	5,619,311	-	Payment term 90 days	Note 1	Note 1	1,417,570	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	22,108,874	1	Payment term 90 days	Note 1	Note 1	17,816,812	4	
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	10,866,296	17	Net 90 days	Note 1	Note 1	7,670,650	27	
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	36,400,595	55	Net 90 days	Note 1	Note 1	14,278,948	51	
Profit New Limited	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	283,773	-	Net 90 days	Note 1	Note 1	110,272	-	
Mega Well Limited	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	377,870	-	Net 90 days	Note 1	Note 1	17,081	-	
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	191,500,471	97	Net 90 days	Note 1	Note 1	34,204,147	91	
Mega Well Limited	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	16,653	-	Net 90 days	Note 1	Note 1	4,936	-	
Mega Well Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	386,487	-	Net 90 days	Note 1	Note 1	-	-	
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	77,858,932	19	Net 90 days	Note 1	Note 1	31,714,748	21	
Competition Team Ireland Limited	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	616,882	4	Net 45 days	Note 1	Note 1	270,447	7	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	\$ 1,134,260	6	Net 10 days	Note 1	Note 1	\$ 270,107	7	
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	Sales	4,343,505	25	Net 60 days	Note 1	Note 1	877,658	24	
Competition Team Ireland Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	264,571	2	Payment term 30 days	Note 1	Note 1	9,865	-	
Zhengzhou Jusda Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	175,531	27	Net 30 days	Note 1	Note 1	35,735	20	
Mexus Solutions Inc.	Simply Smart Limited	Subsidiary	Sales	230,200	73	Payment term 30 days	Note 1	Note 1	85,847	94	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	343,911,721	97	Net 90 days	Note 1	Note 1	98,203,299	97	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	6,337,062	2	Net 90 days	Note 1	Note 1	2,794,878	3	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Honfujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	110,815	-	Net 90 days	Note 1	Note 1	74	-	
Simply Smart Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	186,414	1	Payment term 90 days	Note 1	Note 1	32,531	1	
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	Sales	754,659	4	Payment term 30 days	Note 1	Note 1	-	-	
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,874,927	10	Payment term 60 days	Note 1	Note 1	297,769	7	
Simply Smart Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	416,391	2	Payment term 60 days	Note 1	Note 1	86,214	2	
Simply Smart Limited	Mega Well Limited	Subsidiary	Sales	152,511	1	Payment term 60 days	Note 1	Note 1	-	-	
Simply Smart Limited	Fusing International Inc.	Subsidiary	Sales	4,054,503	23	Payment term 60 days	Note 1	Note 1	1,437,786	36	
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	Sales	10,347,482	58	Payment term 60 days	Note 1	Note 1	2,209,515	51	
Simply Smart Limited	Foxconn Japan Co., Limited	Subsidiary	Sales	103,171	1	Payment term 90 days	Note 1	Note 1	101,714	3	
Scientific-Atlanta de Mexico S. de R. L. de C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	4,962,956	100	Payment term 30 days	Note 1	Note 1	764,059	100	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	\$ 178,675	-	Net 60 days	Note 1	Note 1	\$ 10,994	-	
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	46,950,118	96	Net 90 days	Note 1	Note 1	17,428,476	96	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	563,338	1	60 days after validation	Note 1	Note 1	218,000	1	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	637,306	1	Net 30 days	Note 1	Note 1	256,423	1	
HongFuJin Precision Electrons (HengYang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	241,370	56	Net 30 days	Note 1	Note 1	93,845	51	
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiary	Sales	641,906	1	Payment term 90 days	Note 1	Note 1	193	-	
Foxconn Interconnect Technology Limited	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,566,580	2	Payment term 90 days	Note 1	Note 1	523	-	
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	4,521,425	4	Payment term 90 days	Note 1	Note 1	944	-	
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	872,511	1	Payment term 90 days	Note 1	Note 1	199	-	
Foxconn Interconnect Technology Limited	Huaian Fultong Trading Co., Ltd.	Subsidiary	Sales	1,158,514	1	Payment term 90 days	Note 1	Note 1	305	-	
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	784,371	1	Payment term 90 days	Note 1	Note 1	196	-	
Foxconn Interconnect Technology Limited	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	310,059	-	Payment term 90 days	Note 1	Note 1	84	-	
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,485,610	1	Payment term 90 days	Note 1	Note 1	456	-	
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	Sales	6,147,224	6	Payment term 90 days	Note 1	Note 1	2,168	-	
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	Sales	10,549,686	10	Payment term 90 days	Note 1	Note 1	1,011	-	
Foxconn Interconnect Technology Limited	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	222,397	-	Payment term 90 days	Note 1	Note 1	24	-	
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	606,861	1	Payment term 90 days	Note 1	Note 1	92	-	
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	Sales	4,329,870	4	Payment term 90 days	Note 1	Note 1	2,369	-	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	\$ 989,528	1	Payment term 90 days	Note 1	Note 1	\$ 177	-	
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	Sales	1,199,943	1	Payment term 90 days	Note 1	Note 1	513	-	
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	Sales	707,250	1	Payment term 90 days	Note 1	Note 1	257	-	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Sales	251,407	-	Payment term 90 days	Note 1	Note 1	43	-	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Purchases	1,441,966	1	Payment term 90 days	Note 1	Note 1	(19,146)	-	
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	Sales	1,982,137	2	Payment term 90 days	Note 1	Note 1	675	-	
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	Sales	284,943	-	Payment term 90 days	Note 1	Note 1	43	-	
Foxconn Interconnect Technology Limited	Qingding Precision Electronics (HuaiAn) Co., Ltd.	Affiliate	Sales	119,516	-	Payment term 90 days	Note 1	Note 1	27	-	
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	761,105	1	Payment term 90 days	Note 1	Note 1	120	-	
ScienBiziP Consulting Inc.	Simply Smart Limited	Subsidiary	Sales	101,559	32	Payment term 60 days	Note 1	Note 1	3,502	4	
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	25,984,162	100	Payment term 90 days	Note 1	Note 1	9,819	100	
FIT Electronics, Inc.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	876,017	13	Payment term 90 days	Note 1	Note 1	84	-	
Jusda International Limited	Ingrasys Technology Inc.	Subsidiary	Sales	103,433	1	Net 60 days	Note 1	Note 1	23,934	1	
Jusda International Limited	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	275,511	3	Net 180 days	Note 1	Note 1	55,701	2	
Jusda International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	120,260	1	Net 60 days	Note 1	Note 1	90,544	3	
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	Sales	1,687,898	17	Net 180 days	Note 1	Note 1	725,440	23	
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	796,188	8	Net 60 days	Note 1	Note 1	177,105	6	
Jusda International Limited	IPL International Limited	Subsidiary	Sales	120,535	1	Net 60 days	Note 1	Note 1	20,141	1	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Jusda International Limited	Fortunebay Technology Pte. Ltd.	Subsidiary	Sales	\$ 157,358	2	Net 30 days	Note 1	Note 1	\$ 68,518	2	
Jusda International Limited	Bang Tai International Logistics Co., Ltd.	Subsidiary	Sales	108,487	1	Net 180 days	Note 1	Note 1	32,061	1	
Jusda International Limited	Joyspeed Global Cargo China Limited	Subsidiary	Sales	660,363	6	Net 180 days	Note 1	Note 1	719,500	23	
Jusda International Limited	Innolux Corporation	Other related party	Sales	168,851	2	Net 90 days	Note 1	Note 1	28,857	1	
Jusda International Limited	Innolux USA Inc.	Other related party	Sales	465,637	5	Net 30 days	Note 1	Note 1	171,369	6	
Jusda International Limited	CarUX Technology Taiwan Inc.	Other related party	Sales	136,709	1	Net 90 days	Note 1	Note 1	15,801	1	
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,188,741	100	Payment term 90 days	Note 1	Note 1	127	100	
Chongqing Jingmei Precision Electronics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	6,337,202	99	90 days after validation	Note 1	Note 1	1,116,242	97	
Henan Yupin Real Estate Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	165,549	33	Advance payment	Note 1	Note 1	-	-	
Kunshan Fuchengke Precision Electronical Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	220,693	3	Net 90 days	Note 1	Note 1	68,317	5	
Kunshan Fuchengke Precision Electronical Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	278,410	4	90 days after validation	Note 1	Note 1	(96,964)	(6)	
eCMMS Precision Singapore Pte. Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	214,618	-	Payment term 30 days	Note 1	Note 1	4,617	-	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	Sales	29,840,776	28	Payment term 75 days	Note 1	Note 1	4,911,003	21	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology Mexico S.A. de C.V.	Subsidiary	Sales	205,301	-	Net 120 days	Note 1	Note 1	39,283	-	
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	14,755,778	14	Net 120 days	Note 1	Note 1	5,461,433	23	
eCMMS Precision Singapore Pte. Ltd.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	2,472,134	2	Net 30 days	Note 1	Note 1	997,880	4	
eCMMS Precision Singapore Pte. Ltd.	Eson Precision Industry (Singapore) Pte. Ltd.	Affiliate	Purchases	1,104,908	1	Payment term 30 days	Note 1	Note 1	(150,098)	(1)	
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	Sales	1,010,989	1	Net 75 days	Note 1	Note 1	390,965	2	
eCMMS Precision Singapore Pte. Ltd.	Sharp Electronics Corporation	Affiliate	Sales	399,179	-	Net 30 days	Note 1	Note 1	33,469	-	

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							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Jinchen Hongren Technology Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	Sales	\$ 459,541	43	Payment term 90 days	Note 1	Note 1	\$ 282,042	65	
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	39,247,423	98	Payment term 90 days	Note 1	Note 1	10,540	100	
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	810,684	2	Payment term 90 days	Note 1	Note 1	277	-	
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	141,749	31	Payment term 90 days	Note 1	Note 1	17,860	11	
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	150,057	32	Payment term 90 days	Note 1	Note 1	40,259	25	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	59,421,279	39	Net 90 days	Note 1	Note 1	14,471,851	38	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	1,796,599	1	Net 90 days	Note 1	Note 1	447,258	1	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	5,448,013	4	Net 60 days	Note 1	Note 1	2,006,604	5	
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	9,027,629	6	Net 60 days	Note 1	Note 1	1,811,025	5	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	7,779,051	5	Net 45 days	Note 1	Note 1	3,392,515	9	
Ingrasys (Singapore) Pte. Ltd.	Garuda International Limited	Affiliate	Purchases	162,745	-	Payment term 90 days	Note 1	Note 1	(44,543)	-	
Foxconn Industrial Internet Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	151,100	12	Net 90 days	Note 1	Note 1	132,281	23	
Foxconn Industrial Internet Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	105,376	8	Net 90 days	Note 1	Note 1	55,426	9	
Foxconn Industrial Internet Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	237,322	18	Net 90 days	Note 1	Note 1	109,122	19	
Foxconn Industrial Internet Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	272,974	21	Net 90 days	Note 1	Note 1	135,540	23	
Foxconn OE Technologies Singapore Pte. Ltd.	Foxconn OE Technologies Inc.	Subsidiary	Sales	877,864	67	Payment term 90 days	Note 1	Note 1	-	-	
Fulian Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,575,405	100	Net 60 days	Note 1	Note 1	597,629	100	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	1,701,317	2	Payment term 90 days	Note 1	Note 1	85,652	-	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	\$ 583,096	1	Net 90 days	Note 1	Note 1	\$ 187,309	1	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	3,432,810	4	Payment term 30 days	Note 1	Note 1	273,363	1	
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	88,148,818	93	Net 30 days	Note 1	Note 1	32,913,567	98	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	180,922	-	Net 30 days	Note 1	Note 1	26,468	-	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	Sales	146,578	-	Payment term 90 days	Note 1	Note 1	142,841	-	
First Special Material (Henan) Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	153,572	21	Payment term 90 days	Note 1	Note 1	18,884	8	
Ur Materials (ShenZhen) Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	164,721	11	Payment term 90 days	Note 1	Note 1	30,869	7	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	188,399	1	Payment term 90 days	Note 1	Note 1	121,951	1	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	1,100,308	5	Payment term 90 days	Note 1	Note 1	815,794	8	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	230,700	1	Payment term 90 days	Note 1	Note 1	233,345	2	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	607,643	3	Payment term 90 days	Note 1	Note 1	317,803	3	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	674,169	3	Payment term 90 days	Note 1	Note 1	579,041	6	
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	Sales	18,972,985	85	Payment term 90 days	Note 1	Note 1	7,407,415	74	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	101,324	-	Payment term 90 days	Note 1	Note 1	102,345	1	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	121,863	1	Payment term 90 days	Note 1	Note 1	114,419	1	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	182,244	1	Payment term 90 days	Note 1	Note 1	213,505	2	
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	128,103	4	Payment term 90 days	Note 1	Note 1	103,451	11	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	\$ 262,501	7	Net 60 days	Note 1	Note 1	\$ 229,639	24	
Lankao YuFu Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	401,821	11	Net 60 days	Note 1	Note 1	157,732	17	
Lankao YuFu Precision Technology Co., Ltd.	Fulian Precision Technology Ganzhou Co., Ltd.	Subsidiary	Sales	111,596	3	Payment term 60 days	Note 1	Note 1	103,273	11	
Lankao YuFu Precision Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	2,166,495	60	Net 60 days	Note 1	Note 1	153,406	16	
Foxconn Precision International Limited	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	227,184	-	Net 90 days	Note 1	Note 1	90,113	-	
Foxconn Precision International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	404,041	-	Net 90 days	Note 1	Note 1	125,125	-	
Foxconn Precision International Limited	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	197,563	-	Net 90 days	Note 1	Note 1	61,917	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Subsidiary	Sales	1,653,253	1	Net 90 days	Note 1	Note 1	407,711	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	1,701,876	1	Payment term 90 days	Note 1	Note 1	759,974	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	2,373,551	1	30 days after validation	Note 1	Note 1	797,044	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	2,276,234	1	Payment term 90 days	Note 1	Note 1	1,507,732	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	1,865,817	1	Net 30 days	Note 1	Note 1	860,821	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	277,824	-	Net 30 days	Note 1	Note 1	-	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	51,737,398	18	Payment term 30 days	Note 1	Note 1	38,781,163	24	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	1,810,808	1	Net 30 days	Note 1	Note 1	688,558	-	
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	217,722,806	74	Payment term 30 days	Note 1	Note 1	109,522,133	69	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	345,037	-	Payment term 90 days	Note 1	Note 1	188,318	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	1,722,086	1	Net 90 days	Note 1	Note 1	1,143,632	1	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	\$ 718,571	-	Net 90 days	Note 1	Note 1	\$ 558,566	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Subsidiary	Sales	282,612	-	Net 30 days	Note 1	Note 1	32,123	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	Sales	313,875	-	Net 90 days	Note 1	Note 1	332,156	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Technology Ganzhou Co., Ltd.	Subsidiary	Sales	2,917,072	1	Net 30 days	Note 1	Note 1	3,090,832	2	
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	720,321	52	Payment term 90 days	Note 1	Note 1	117,919	50	
Fulian Fuyi Precision Industry (Dongguan) Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	189,138	100	Net 90 days	Note 1	Note 1	27,188	100	
Competition Team Technology Mexico S.A. de C.V.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	Sales	164,738	9	Payment term 30 days	Note 1	Note 1	83,495	53	
Jusda Europe S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	183,430	14	Payment term 45 days	Note 1	Note 1	42,651	19	
Jusda Europe S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	483,429	36	Payment term 45 days	Note 1	Note 1	91,077	40	
BaiChang Technology Service (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	358,684	100	Net 90 days	Note 1	Note 1	136,250	100	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Sales	4,684,476	26	Payment term 30 days	Note 1	Note 1	570,167	24	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Purchases	9,523,449	55	Payment term 30 days	Note 1	Note 1	(1,044,035)	(38)	
Sharp Jusda Logistics Corporation	Sharp Energy Solutions Corporation	Affiliate	Sales	242,339	1	Payment term 30 days	Note 1	Note 1	27,198	1	
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	Sales	1,459,279	8	Payment term 30 days	Note 1	Note 1	196,670	8	
Sharp Jusda Logistics Corporation	Sakai Display Products Corporation	Affiliate	Purchases	448,257	3	Payment term 90 days	Note 1	Note 1	-	-	
Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	540,505,461	99	Payment term 90 days	Note 1	Note 1	-	-	
Henan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	3,631,400	1	Payment term 90 days	Note 1	Note 1	180	-	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Henan Fuchi Technology Co., Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Subsidiary	Sales	\$ 2,237,155	-	Payment term 90 days	Note 1	Note 1	\$ 35	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	635,042	-	Payment term 90 days	Note 1	Note 1	304,112	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	228,486	-	Payment term 90 days	Note 1	Note 1	158,975	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	1,724,697	1	Payment term 90 days	Note 1	Note 1	456,474	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	Sales	63,007,849	32	Payment term 90 days	Note 1	Note 1	29,020,490	72	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	Sales	129,305,255	66	Payment term 90 days	Note 1	Note 1	9,403,743	23	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	225,363	-	Payment term 90 days	Note 1	Note 1	162,205	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Subsidiary	Sales	356,424	-	Payment term 90 days	Note 1	Note 1	396,492	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Garuda International Limited	Affiliate	Purchases	401,208	-	Net 90 days	Note 1	Note 1	(76,611)	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	375,214	-	Net 90 days	Note 1	Note 1	(149,658)	-	
Cloud Network Technology Singapore Pte. Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Subsidiary	Sales	206,859	-	Net 60 days	Note 1	Note 1	73,644	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	12,338,642	1	Payment term 90 days	Note 1	Note 1	11,832,273	3	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	27,992,957	2	Net 60 days	Note 1	Note 1	9,034,490	2	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	Sales	16,564,987	1	Net 180 days	Note 1	Note 1	7,962,521	2	
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	20,629,288	1	Net 90 days	Note 1	Note 1	1,804,779	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	1,817,169	-	Net 60 days	Note 1	Note 1	2,504,845	1	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	9,635,349	1	Payment term 90 days	Note 1	Note 1	1,101,168	-	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	\$ 7,984,022	1	Net 90 days	Note 1	Note 1	\$ 1,479,275	-	
Cloud Network Technology Singapore Pte. Ltd.	Profit New Limited	Subsidiary	Sales	365,486	-	Payment term 30 days	Note 1	Note 1	160,259	-	
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	Sales	2,206,141	-	Payment term 30 days	Note 1	Note 1	749,549	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	8,364,247	1	Net 90 days	Note 1	Note 1	2,201,646	-	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	Sales	1,469,666	-	Net 60 days	Note 1	Note 1	309,212	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	578,584,853	36	Payment term 30 days	Note 1	Note 1	181,229,746	39	
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	10,967,403	1	Net 60 days	Note 1	Note 1	1,749,517	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	894,352	-	Net 45 days	Note 1	Note 1	601,331	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	62,573,129	4	Net 180 days	Note 1	Note 1	39,554,306	8	
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	Sales	470,948	-	Payment term 30 days	Note 1	Note 1	110,468	-	
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	Sales	1,042,196	-	Payment term 60 days	Note 1	Note 1	775,703	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	73,541,904	5	Payment term 90 days	Note 1	Note 1	25,079,648	5	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	5,535,829	-	Net 60 days	Note 1	Note 1	593,289	-	
Cloud Network Technology Singapore Pte. Ltd.	NSG Technology Inc.	Subsidiary	Sales	299,534	-	Net 30 days	Note 1	Note 1	35,384	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	31,685,134	2	Net 60 days	Note 1	Note 1	6,702,316	1	
Cloud Network Technology Singapore Pte. Ltd.	FTP Technology Inc.	Affiliate	Purchases	553,000	-	Payment term 90 days	Note 1	Note 1	(202,263)	-	
Cloud Network Technology Singapore Pte. Ltd.	Garuda International Limited	Affiliate	Purchases	576,306	-	Net 90 days	Note 1	Note 1	(117,669)	-	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Cloud Network Technology Singapore Pte. Ltd.	Sharp Corporation	Affiliate	Sales	\$ 109,512	-	Payment term 60 days	Note 1	Note 1	\$ 525	-	
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	3,415,913	-	Payment term 60 days	Note 1	Note 1	671,580	-	
Cloud Network Technology Kft.	Ingrasys Technology USA Inc.	Subsidiary	Sales	918,552	2	Payment term 45 days	Note 1	Note 1	-	-	
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	5,226,587	10	Payment term 45 days	Note 1	Note 1	624,758	5	
Cloud Network Technology Kft.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	343,399	1	Payment term 45 days	Note 1	Note 1	228,192	2	
Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	71,765,354	97	Net 90 days	Note 1	Note 1	50,791,027	96	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	135,315	-	Net 90 days	Note 1	Note 1	45,030	-	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	3,845,100	12	Net 90 days	Note 1	Note 1	2,350,949	22	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	211,138	1	Net 90 days	Note 1	Note 1	161,410	1	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	346,645	1	Net 90 days	Note 1	Note 1	117,139	1	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,516,446	5	Net 60 days	Note 1	Note 1	805,061	7	
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	23,626,428	76	Net 45 days	Note 1	Note 1	6,817,865	63	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	580,016	2	Net 90 days	Note 1	Note 1	57,746	1	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Subsidiary	Sales	120,957	-	Net 90 days	Note 1	Note 1	22,581	-	
Fulian Technology (Shanxi) Co., Ltd.	Honfujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	1,097,199	30	Payment term 90 days	Note 1	Note 1	(628,596)	(35)	
Cloud Network Technology USA Inc.	Foxconn CZ S.R.O.	Subsidiary	Sales	317,498	-	Payment term 90 days	Note 1	Note 1	95,797	-	
Cloud Network Technology USA Inc.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	721,562	-	Net 45 days	Note 1	Note 1	115,564	-	
Cloud Network Technology USA Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	137,124	-	Net 60 days	Note 1	Note 1	30,566	-	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	\$ 10,228,006	5	Net 60 days	Note 1	Note 1	\$ 4,321,104	18	
Cloud Network Technology USA Inc.	NSG Technology Inc.	Subsidiary	Sales	151,273	-	Net 60 days	Note 1	Note 1	9,630	-	
IPL International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	617,850	-	Net 90 days	Note 1	Note 1	148,243	-	
IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	16,367,065	3	Net 90 days	Note 1	Note 1	12,279,948	7	
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,697,325	-	Net 90 days	Note 1	Note 1	591,295	-	
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	502,100,201	95	Net 90 days	Note 1	Note 1	164,418,425	92	
IPL International Limited	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	158,619	-	Net 90 days	Note 1	Note 1	35,405	-	
IPL International Limited	Fulian Precision Technology Ganzhou Co., Ltd.	Subsidiary	Sales	328,239	-	Net 90 days	Note 1	Note 1	272,612	-	
Jusda Supply Chain Management Corporation	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	244,355	12	Payment term 180 days	Note 1	Note 1	198,547	18	
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	Sales	228,320	11	Payment term 180 days	Note 1	Note 1	343,666	31	
Jusda Supply Chain Management Corporation	SMART Technologies Inc.	Subsidiary	Sales	122,028	6	Payment term 45 days	Note 1	Note 1	19,249	2	
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	412,670	27	Payment term 90 days	Note 1	Note 1	32	-	
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	130,412,094	53	Payment term 90 days	Note 1	Note 1	17,294,443	29	
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	91,531,969	38	Net 60 days	Note 1	Note 1	31,949,216	53	
Fortunebay Technology Pte. Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Subsidiary	Sales	274,910	1	Net 45 days	Note 1	Note 1	1,011	-	
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	2,012,280	5	Net 45 days	Note 1	Note 1	206,992	4	
Fortunebay Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	771,661	2	Payment term 60 days	Note 1	Note 1	37,838	1	
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,073,598	3	Net 45 days	Note 1	Note 1	523,593	9	
Fortunebay Technology Pte. Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	150,503	-	Net 45 days	Note 1	Note 1	28,681	1	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	\$ 125,947	-	Net 45 days	Note 1	Note 1	\$ 26,011	-	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	2,538,538	7	Net 45 days	Note 1	Note 1	295,379	5	
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,980,257	5	Net 45 days	Note 1	Note 1	353,119	6	
Fortunebay Technology Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	486,655	1	Net 45 days	Note 1	Note 1	66,815	1	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	3,056,623	8	Net 45 days	Note 1	Note 1	405,599	7	
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	2,787,820	8	Net 45 days	Note 1	Note 1	280,855	5	
Fortunebay Technology Pte. Ltd.	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	Sales	296,230	1	Net 45 days	Note 1	Note 1	34,259	1	
Fortunebay Technology Pte. Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	4,594,078	12	Net 45 days	Note 1	Note 1	769,474	13	
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	6,162,832	17	Net 45 days	Note 1	Note 1	985,186	17	
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	4,019,104	11	Net 45 days	Note 1	Note 1	724,688	13	
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	144,197	-	Net 45 days	Note 1	Note 1	17,004	-	
Fortunebay Technology Pte. Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	1,307,089	4	Net 45 days	Note 1	Note 1	185,965	3	
Fortunebay Technology Pte. Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Subsidiary	Sales	787,031	2	Net 45 days	Note 1	Note 1	99,199	2	
Fortunebay Technology Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	122,728	-	Net 45 days	Note 1	Note 1	10,399	-	
Fortunebay Technology Pte. Ltd.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	220,692	1	Net 45 days	Note 1	Note 1	50,569	1	
Fortunebay Technology Pte. Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	535,201	1	Net 45 days	Note 1	Note 1	79,117	1	
Fortunebay Technology Pte. Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	232,710	1	Net 45 days	Note 1	Note 1	85,553	1	
Fortunebay Technology Pte. Ltd.	Innolux Corporation	Other related party	Sales	163,234	-	Net 45 days	Note 1	Note 1	13,038	-	
Fortunebay Technology Pte. Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	376,250	1	Net 45 days	Note 1	Note 1	72,414	1	
Fortunebay Technology Pte. Ltd.	Ennoconn (Suzhou) Technology Co., Ltd.	Affiliate	Sales	101,863	-	Net 45 days	Note 1	Note 1	16,095	-	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Fortunebay Technology Pte. Ltd.	Avary Holding (Shenzhen) Co., Limited	Affiliate	Sales	\$ 109,382	-	Net 45 days	Note 1	Note 1	\$ 845	-	
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	8,880,052	97	Payment term 45 days	Note 1	Note 1	2,530,235	99	
Fulian Technology (Wuhan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	152,039	2	Payment term 30 days	Note 1	Note 1	33,150	1	
Fulian Technology (Hebi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	1,518,863	13	Payment term 90 days	Note 1	Note 1	617,293	14	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	1,040,601	9	Payment term 90 days	Note 1	Note 1	181,173	4	
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	6,105,248	53	Payment term 90 days	Note 1	Note 1	2,513,493	56	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	501,160	4	Payment term 90 days	Note 1	Note 1	146,116	3	
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	138,997	1	Payment term 90 days	Note 1	Note 1	40,720	1	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	730,138	6	Payment term 90 days	Note 1	Note 1	383,279	9	
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	398,367	3	Payment term 90 days	Note 1	Note 1	65,962	1	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	424,181	4	Payment term 90 days	Note 1	Note 1	90,505	2	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	469,304	4	Payment term 90 days	Note 1	Note 1	254,798	6	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	Sales	107,083	1	Payment term 90 days	Note 1	Note 1	96,246	2	
Fulian Technology (Hebi) Co., Ltd.	Honfujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	141,332	1	Payment term 90 days	Note 1	Note 1	3,371	-	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	142,366	9	Net 30 days	Note 1	Note 1	8,776	2	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	253,462	15	Net 60 days	Note 1	Note 1	42,322	8	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	215,628	13	Net 45 days	Note 1	Note 1	10,652	2	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	\$ 127,436	8	Payment term 30 days	Note 1	Note 1	\$ 90,674	17	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	149,410	9	Net 30 days	Note 1	Note 1	7,410	1	
Sharp Jusda Logistics Malaysia Sdn. Bhd.	Sharp Electronics (Malaysia) Sdn. Bhd.	Affiliate	Sales	147,599	72	Payment term 30 days	Note 1	Note 1	12,752	75	
Sharp Jusda Logistics (Hong Kong) Co., Limited	Sharp Corporation	Affiliate	Sales	242,297	42	Payment term 30 days	Note 1	Note 1	-	-	
Sharp Jusda Logistics (Hong Kong) Co., Limited	Sharp Hong Kong Limited	Affiliate	Sales	215,409	37	Payment term 30 days	Note 1	Note 1	-	-	
Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Scientific-Atlanta de Mexico S. de R. L. de C. V.	Subsidiary	Sales	106,467	29	Payment term 90 days	Note 1	Note 1	8,171	6	
Triple Win Technology (JinCheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,565,461	56	Payment term 90 days	Note 1	Note 1	39,466	11	
Triple Win Technology (JinCheng) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	575,276	20	Payment term 90 days	Note 1	Note 1	26,608	7	
Likom de Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	837,958	100	Payment term 30 days	Note 1	Note 1	68,197	100	
Bang Tai International Logistics Co., Ltd.	Mega Well Limited	Subsidiary	Sales	100,100	6	Payment term 60 days	Note 1	Note 1	29,278	5	
Bang Tai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	383,730	25	Payment term 60 days	Note 1	Note 1	463,663	81	
FII USA Inc.	Mega Well Limited	Subsidiary	Sales	282,677	-	Payment term 30 days	Note 1	Note 1	7,917	-	
Rayprus Technologies Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	199,454	98	Net 90 days	Note 1	Note 1	73,025	100	
Kunshan Tengyang Intelligent Technology Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	194,719	66	Payment term 90 days	Note 1	Note 1	57	100	
Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Sales	294,288	46	Net 60 days	Note 1	Note 1	40,619	22	
Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	105,635	16	Net 30 days	Note 1	Note 1	117,469	63	
Sharp Jusda Logistics (Netherlands) B.V.	Sharp NEC Display Solutions Europe GmbH	Affiliate	Sales	109,692	100	Net 30 days	Note 1	Note 1	9,367	100	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Fulian Technology (Lankao) Co., Ltd.	IPL International Limited	Subsidiary	Sales	\$ 17,840,457	100	Net 45 days	Note 1	Note 1	\$ 2,094,713	99	
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	84,013,588	97	Payment term 60 days	Note 1	Note 1	30,432,453	98	
Fuyu Precision Component Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	2,619,164	3	Payment term 60 days	Note 1	Note 1	627,322	2	
ShunYun Technology (Ha Noi, Vietnam) Limited	ShunYun Technology Holdings Limited	Subsidiary	Sales	979,266	19	Payment term 120 days	Note 1	Note 1	-	-	
Sharp Jusda Logistics Corporation (Us)	Sharp Electronics Corporation	Affiliate	Sales	412,329	63	Payment term 180 days	Note 1	Note 1	225,242	61	
Sharp Jusda Logistics Corporation (Us)	Dynabook Americas, Inc.	Affiliate	Sales	144,691	22	Payment term 180 days	Note 1	Note 1	59,100	16	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	215,323	7	Payment term 90 days	Note 1	Note 1	10,328	1	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	373,969	12	Payment term 90 days	Note 1	Note 1	5,928	1	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	184,585	6	Net 30 days	Note 1	Note 1	8,192	1	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	817,530	25	Net 60 days	Note 1	Note 1	190,915	16	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	157,607	5	Net 45 days	Note 1	Note 1	84,330	7	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	IPL International Limited	Subsidiary	Sales	1,209,083	37	Net 45 days	Note 1	Note 1	794,725	68	
Zettmage Technologies Japan Inc.	Zettmage Solutions, Inc.	Affiliate	Sales	137,924	100	Advance payment	Note 1	Note 1	-	-	
ShunYun Technology Holdings Limited	ShunSin Technology (Bac Giang, Vietnam) Limited	Subsidiary	Sales	385,124	7	Payment term 60 days	Note 1	Note 1	374,258	52	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	214,635	12	Net 30 days	Note 1	Note 1	199,972	15	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	149,311	8	Payment term 90 days	Note 1	Note 1	165,798	12	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	552,848	31	Net 60 days	Note 1	Note 1	412,948	30	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	\$ 140,350	8	Net 30 days	Note 1	Note 1	\$ 60,768	4	
Fulian Cloud Computing (TianJin) Co., Ltd. iCana Inc.	Profit New Limited	Subsidiary	Sales	1,621,305	4	Net 90 days	Note 1	Note 1	722,445	7	
	iCana Ltd.	Subsidiary	Sales	158,865	100	Payment term 30 days	Note 1	Note 1	100,729	100	
Shunyun Technology (Zhongshan) Limited	ShunYun Technology Holdings Limited	Subsidiary	Sales	453,514	9	Payment term 60 days	Note 1	Note 1	-	-	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	278,354	13	Net 30 days	Note 1	Note 1	81,636	7	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	205,996	9	Net 90 days	Note 1	Note 1	65,734	5	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	397,572	18	Payment term 30 days	Note 1	Note 1	311,625	25	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	434,823	20	Net 30 days	Note 1	Note 1	324,312	26	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	277,111	13	Net 30 days	Note 1	Note 1	99,413	8	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	180,624	8	Net 30 days	Note 1	Note 1	147,773	12	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	91,687	4	Net 30 days	Note 1	Note 1	27,652	2	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	175,944	8	Net 30 days	Note 1	Note 1	120,431	10	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	102,949	5	Net 30 days	Note 1	Note 1	29,725	2	
Taiyuan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	1,777,905	1	Payment term 30 days	Note 1	Note 1	-	-	
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	77,353,134	64	Payment term 30 days	Note 1	Note 1	29,819,784	100	
Taiyuan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	39,954,618	33	Payment term 30 days	Note 1	Note 1	2,773	-	
Taiyuan Fuchi Technology Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	2,222,378	2	Payment term 45 days	Note 1	Note 1	-	-	
Polight Technology (Foshan) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	159,458	65	Net 360 days	Note 1	Note 1	100,872	76	
Ingrasys Technology Mexico S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	148,558	95	Payment term 30 days	Note 1	Note 1	-	-	
Ingrasys Technology Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	7,427	5	Payment term 30 days	Note 1	Note 1	-	-	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	\$ 28,047,505	100	Net 80 days	Note 1	Note 1	\$ 3,035,702	100	
Sound Solutions (Zhenjiang) International Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	986,345	98	Payment term 90 days	Note 1	Note 1	50	100	
Foxconn Technology Service and Logistics Limited	Foxconn CZ S.R.O.	Subsidiary	Sales	9,956,251	98	Payment term 45 days	Note 1	Note 1	376,078	95	
Foxconn Technology Service and Logistics Limited	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	195,385	2	Payment term 45 days	Note 1	Note 1	-	-	
Joyspeed Global Cargo China Limited	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	208,852	4	Payment term 120 days	Note 1	Note 1	67,407	5	
Joyspeed Global Cargo China Limited	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	117,075	2	Payment term 120 days	Note 1	Note 1	40,875	3	
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	Sales	705,458	13	Payment term 120 days	Note 1	Note 1	210,171	15	
Fulian Precision Technology Ganzhou Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	256,802	-	Net 90 days	Note 1	Note 1	116,063	-	
Fulian Precision Technology Ganzhou Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	19,604,330	31	Payment term 30 days	Note 1	Note 1	13,693,620	35	
Fulian Precision Technology Ganzhou Co., Ltd.	IPL International Limited	Subsidiary	Sales	43,914,570	69	Payment term 30 days	Note 1	Note 1	24,934,252	64	
Foxconn EV Property Development LLC	Foxconn EV System LLC	Subsidiary	Sales	179,031	98	Payment term 30 days	Note 1	Note 1	141,201	100	
Foxconn EV Asset Management LLC	Foxconn EV System LLC	Subsidiary	Sales	687,663	100	Payment term 30 days	Note 1	Note 1	-	-	
NSG Technology Inc.	Mega Well Limited	Subsidiary	Sales	269,483	6	Payment term 30 days	Note 1	Note 1	74,902	9	
NSG Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	388,779	9	Payment term 30 days	Note 1	Note 1	253,943	30	
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	3,209,880	76	Payment term 30 days	Note 1	Note 1	478,853	58	
Premier Image Technology (China) Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	1,193,674	43	Net 90 days	Note 1	Note 1	89,662	19	
Premier Image Technology (China) Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	149,561	7	90 days after validation	Note 1	Note 1	(49,815)	(16)	

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							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Transaction Circumstances											
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	\$ 5,051,123	11	Payment term 60 days	Note 1	Note 1	\$ 1,840,107	11	
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	40,154,561	88	Payment term 60 days	Note 1	Note 1	15,611,751	89	
Fuhong Precision Component (Bac Giang) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	161,392	-	Payment term 60 days	Note 1	Note 1	22,147	-	
Jusda International Supply Chain Management (Vietnam) Company Limited	Funing Precision Component Co., Ltd.	Subsidiary	Sales	116,665	7	Payment term 30 days	Note 1	Note 1	32,874	6	
Jusda International Supply Chain Management (Vietnam) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	139,372	8	Payment term 30 days	Note 1	Note 1	14,906	3	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	587,739	34	Payment term 30 days	Note 1	Note 1	122,577	21	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	257,876	15	Payment term 30 days	Note 1	Note 1	124,502	21	
Jusda International Supply Chain Management (Vietnam) Company Limited	Sharp Electronics (Vietnam) Company Limited	Affiliate	Sales	116,213	7	Payment term 30 days	Note 1	Note 1	20,309	3	
Foxconn MOEBG Industria de Eletronicos Ltda.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	2,443,296	16	Payment term 30 days	Note 1	Note 1	22,568	1	
Competition Team Technology (India) Private Limited	Foxconn Technology (India) Private Limited	Subsidiary	Sales	118,547	1	Payment term 100 days	Note 1	Note 1	57,541	3	
Foxconn Hon Hai Technology India Mega Development Private Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	195,651	-	Net 90 days	Note 1	Note 1	21,960	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	180,028	-	Net 90 days	Note 1	Note 1	73,636	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	Subsidiary	Sales	8,121,391	3	Net 60 days	Note 1	Note 1	3,182,241	10	
Foxconn Hon Hai Technology India Mega Development Private Limited	Avary Technology (India) Private Limited	Affiliate	Purchases	478,134	-	Net 90 days	Note 1	Note 1	(339,206)	(1)	
Foxconn Hon Hai Technology India Mega Development Private Limited	Foxlink India Electric Private Limited	Other related party	Purchases	1,056,307	-	Net 90 days	Note 1	Note 1	(366,646)	(1)	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances			Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Competition Team Technology (Vietnam) Company Limited	Competition Team Technology (India) Private Limited	Subsidiary	Sales	\$ 116,409	2	Payment term 60 days	Note 1	Note 1	\$ 112,258	8	
Competition Team Technology (Vietnam) Company Limited	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	Purchases	191,450	3	Payment term 60 days	Note 1	Note 1	(12,566)	(1)	
Fukang Technology Company Limited	S&B Industry Inc.	Subsidiary	Sales	209,293	2	Net 90 days	Note 1	Note 1	-	-	
Fukang Technology Company Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	104,782	1	Net 90 days	Note 1	Note 1	71,446	1	

Note 1: The prices and terms to related parties were not significantly different from transactions with third parties, except for particular transactions with no similar transactions to compare with. For these transactions, the prices and terms were determined in accordance with mutual agreements.

Note 2: The Group sold materials to the above related parties for processing and repurchased the finished goods. The sales amount of materials and repurchase price of finished goods were offset against each other and shown at net amount in the financial statements.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Receivables from related parties reaching NT\$100 million or 20% of paid-in capital or more  
December 31, 2023

Table 8

Expressed in thousands of TWD  
(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	\$ 14,335,889	4	\$ 2,643,493	Subsequent Collection	\$ 4,649,579	\$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	91,099,071		13,169,818	Subsequent Collection	30,747,342	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	248,090,284		38	Subsequent Collection	190,723,556	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	197,054,114		1,847,003	Subsequent Collection	18,576,057	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	137,177,459		27,565,463	Subsequent Collection	13,969,225	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	68,151,336		-	-	27,096,837	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	83,631,697		-	-	59,573,955	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	38,794,732	6	13,307,594	Subsequent Collection	29,824,100	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	21,537,978	3	10,906,432	Subsequent Collection	2,030,360	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	12,079,492	5	4,096,224	Subsequent Collection	1,230,811	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	\$ 4,119,215	2	\$ 3,180,201	Subsequent Collection	\$ 30,358	\$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	713,490	3	178,721	Subsequent Collection	462,549	-
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	214,914	4	-	-	134,645	107
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	244,195	3	-	-	136,681	122
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	1,433,423	3	548,251	Subsequent Collection	910,980	-
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	519,496	6	-	-	283,635	260
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	3,284,089	6	-	-	2,358,224	1,642
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	146,186	3	126,874	Subsequent Collection	64,163	73
Hon Hai Precision Industry Co., Ltd.	Sakai Display Products Corporation	Affiliate	812,785	-	812,785	Subsequent Collection	-	812,785
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	156,994	18	-	-	156,994	78
Hon Hai Precision Industry Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	423,650	7	91	Subsequent Collection	49,439	-
Shunsin Technology (Zhongshan) Limited	Shunsin Technology Holdings Limited	Subsidiary	208,359	1	-	-	138,568	-
Ambit Microsystem (Shanghai) Co., Ltd.	Mega Well Limited	Subsidiary	303,032	-	-	-	303,032	-
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	121,423	7	-	-	121,423	-
Ambit Microsystem (Shanghai) Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	211,474	3	159,618	Subsequent Collection	-	-
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	2,819,970	10	4,612	Subsequent Collection	-	-
Ingrasys Technology Inc.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	847,151	2	194,652	Subsequent Collection	-	-
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	21,407,164	3	5,613,402	Subsequent Collection	-	-
Ingrasys Technology Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	267,321	6	47	Subsequent Collection	-	-
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	5,108,125	5	92,844	Subsequent Collection	19,566	-
Ingrasys Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	2,869,292	7	1,890,805	Subsequent Collection	-	-

Table 8 Page 2

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Ingrasys Technology Inc.	FIH USA Inc.	Subsidiary	\$ 201,864	-	\$ 200,771	Subsequent Collection	\$ -	\$ -
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	1,153,439	4	-	-	-	-
Fulian Baijiatai (Beijing) Trade Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	124,054	4	-	-	19,715	-
Hon-Ling Technology Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	301,649	2	-	-	301,649	-
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	281,780	1	-	-	281,780	-
Shenzhen Futaihong Precision Industrial Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	360,653	5	-	-	53,640	-
Shenzhen Futaihong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	20,479,179	3	-	-	3,660,944	-
Shenzhen Futaihong Precision Industrial Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	140,689	2	-	-	-	-
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	104,629	2	-	-	30,449	-
FIH Precision Electronics (Langfang) Co., Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Subsidiary	171,850	2	-	-	565	-
FIH Precision Electronics (Langfang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	622,809	-	-	-	51,759	-
FIH (Hong Kong) Limited	FIH Mexico Industry S.A. de C.V.	Subsidiary	127,486	2	-	-	43,689	-
FIH (Hong Kong) Limited	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	6,397,001	-	-	-	-	-
FIH (Hong Kong) Limited	Bharat FIH Limited	Subsidiary	414,969	-	-	-	199,147	-
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	750,038	4	-	-	413,404	281
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	1,176,343	3	-	-	436,800	441
FIH (Hong Kong) Limited	Yantai Xiaye Electrons Co., Ltd.	Affiliate	286,783	9	-	-	-	108
Futaijing Precision Electronics (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	1,150,914	9	-	-	334,416	-
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	6,704,665	2	-	-	30,710	-
Foxconn Technology Group Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	139,172	1	26,552	Subsequent Collection	75,436	-
Foxconn Technology Group Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	284,252	1	-	-	201,229	-
Foxconn Technology Group Co., Ltd.	Ur Materials (ShenZhen) Co., Ltd.	Subsidiary	174,306	-	51,645	Subsequent Collection	61,641	-
Foxconn Technology Group Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	178,536	1	23,164	Subsequent Collection	111,276	-
Fuding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	9,494,648	1	-	-	1,074,850	-

Table 8 Page 3

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	\$ 564,127	4	\$ -	-	\$ 534,482	\$ -
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	109,802	1	-	-	99,023	-
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	804,883	1	-	-	763,448	-
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	15,372,646	2	-	-	15,372,646	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	2,526,535	1	-	-	2,460,350	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	257,206	-	-	-	79,694	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	968,244	1	-	-	623,006	-
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	4,890,925	8	-	-	2,456,800	-
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	3,412,845	1	-	-	493,510	-
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	2,655,588	1	-	-	1,914,274	-
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	578,369	1	159,268	Subsequent Collection	-	-
Foxteq Services India Private Limited	Enormous Technology Inc.	Subsidiary	975,428	1	-	-	296,934	-
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary	225,357	5	-	-	-	-
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	213,813	4	-	-	-	-
Foxconn CZ S.R.O.	Cloud Network Technology USA Inc.	Subsidiary	138,366	3	-	-	-	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	1,021,196	1	-	-	757,310	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	895,040	1	-	-	204,326	-
Foxconn Assembly LLC	Ingrasys Technology USA Inc.	Subsidiary	62,491	5	-	-	-	-
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	300,270	4	-	-	-	-
PCE Paragon Solutions (Mexico) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	262,958	3	-	-	262,958	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	137,594	1	-	-	36,128	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	136,387	1	-	-	51,353	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	867,715	-	-	-	516	-

Table 8 Page 4

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fuyu Electrical Technology (Huaian) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	\$ 5,465,938	4	\$ -	-	\$ 5,465,938	\$ -
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	271,786	10	161,596	Subsequent Collection	-	-
Funing Precision Component Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	68,288	-	3,244	Subsequent Collection	-	-
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	12,182,416	2	6,584,776	Subsequent Collection	-	-
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	1,110,416	1	-	-	598,119	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	403,745	1	87,072	Subsequent Collection	127,372	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	114,501	-	114,501	Subsequent Collection	88,522	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	487,134	1	-	-	293,526	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	2,546,758	1	-	-	1,277,873	955
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	477,456	4	-	-	-	-
Foxconn Technology CZ S.R.O.	Cloud Network Technology Kft.	Subsidiary	659,835	3	-	-	-	-
Huaian Fulitong Trading Co., Ltd.	Tekcon Huizhou Electronics Co., Ltd.	Affiliate	163,921	1	8,755	Subsequent Collection	63,055	61
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	156,872	1	8,254	Subsequent Collection	156,872	-
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	1,033,209	2	-	-	852,578	-
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	611,693	2	-	-	399,712	-
PCE Technology de Juarez S.A. de C.V.	Foxteq Singapore Pte. Ltd.	Subsidiary	128,640	4	-	-	128,640	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	173,922	1	16,873	Subsequent Collection	139,970	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	11,778,055	-	-	-	613,854	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	40,460,521	1	27,382,585	Subsequent Collection	38,375,689	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	110,453	1	1,633	Subsequent Collection	36,931	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	227,929	1	-	-	108,894	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	267,775	1	53,236	Subsequent Collection	183,179	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	214,201	-	5,347	Subsequent Collection	147,277	-

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Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfu (Shenzhen) Equity Investment Fund Management Co., Ltd.	Subsidiary	\$ 115,385	-	\$ -	-	\$ 115,385	\$ -
Futaihua Industrial (Shenzhen) Co., Ltd.	Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Subsidiary	170,498	-	57,816	Subsequent Collection	5,826	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	194,593,146	1	87,250,888	Subsequent Collection	-	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	144,372	-	-	-	-	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	1,235,548	1	-	-	504,920	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	4,360,233	1	-	-	1,093,282	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Futaijing Precision Electronics (Yantai) Co., Ltd.	Subsidiary	101,534	1	-	-	52,376	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	1,388,974	3	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	145,597	10	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	112	5	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	FuDing (Zhengzhou) Precision Industry Co., Ltd.	Subsidiary	4,944	3	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	213	2	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	5,436,279	3	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	9,977,626	2	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	32	1	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	3,103	9	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	822,985	4	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	2,090,172	2	-	-	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fast Victor Limited	Subsidiary	117,898	1	-	-	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	178,932,614	-	91,076,536	Subsequent Collection	42,536,209	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	18,158,925	4	178,207	Subsequent Collection	8,096	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	111,838	2	-	-	97,251	-
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	166,818	1	54,201	Subsequent Collection	77,722	-

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Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
FuDing (Zhengzhou) Precision Industry Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	\$ 850,533	2	\$ -	-	\$ -	\$ -
Jusda Supply Chain Management International Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	116,628	-	-	-	5,542	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	22,967,603	1	-	-	-	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	147,624	2	-	-	-	-
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	222,708	2	23,626	Subsequent Collection	-	-
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	17,040,557	3	1,229,938	Subsequent Collection	-	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	174,592	-	-	-	101,345	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	101,922	-	-	-	97,940	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	410,345,685	1	-	-	323,385,486	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	1,417,570	1	-	-	767,346	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	17,816,812	-	-	-	6,040,326	-
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	7,670,650	2	-	-	-	-
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	14,278,948	2	-	-	-	-
Profit New Limited	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	110,272	2	-	-	-	-
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	34,204,147	2	-	-	-	-
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	31,714,748	1	-	-	23,082,408	-
Competition Team Ireland Limited	Foxconn European Manufacturing Services S.R.O.	Subsidiary	270,447	-	60,459	Subsequent Collection	118,524	-
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	270,107	1	60,210	Subsequent Collection	57,313	-
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	877,658	1	129,380	Subsequent Collection	67,444	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	98,203,299	1	-	-	52,621,024	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	2,794,878	-	-	-	1,448,057	-

Table 8 Page 7

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	\$ 297,769	1	\$ 3,929	Subsequent Collection	\$ 168,412	\$ -
Simply Smart Limited	Fusing International Inc.	Subsidiary	1,437,786	1	1,095,160	Subsequent Collection	399,229	-
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	2,209,515	1	-	-	374,287	-
Simply Smart Limited	Foxconn Japan Co., Limited	Subsidiary	101,714	1	-	-	70,596	-
Scientific-Atlanta de Mexico S. de R. L. de C. V.	Competition Team Ireland Limited	Subsidiary	1,526	6	-	-	-	-
Scientific-Atlanta de Mexico S. de R. L. de C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	764,059	6	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	FIH Precision Electronics (Langfang) Co., Ltd.	Subsidiary	108,960	2	108,960	Subsequent Collection	108,960	-
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	17,428,476	3	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	218,000	2	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	256,423	3	88,814	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiary	193,495	4	-	-	81,524	-
Foxconn Interconnect Technology Limited	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	523,414	3	135,496	Subsequent Collection	117,896	-
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	944,436	6	61,224	Subsequent Collection	174,603	-
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	198,750	5	30,184	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	442,209	5	-	-	175,588	-
Foxconn Interconnect Technology Limited	Huaian Fultong Trading Co., Ltd.	Subsidiary	305,409	3	197,968	Subsequent Collection	156,465	-
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	129,097	2	10,423	Subsequent Collection	21,962	-
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	195,551	3	-	-	73,682	-
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	456,266	3	-	-	-	-
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	2,167,996	3	1,462,715	Subsequent Collection	459,105	-
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	1,010,751	10	2,565	Subsequent Collection	517,318	-
Foxconn Interconnect Technology Limited	Henan Fuchi Technology Co., Ltd.	Subsidiary	150,744	2	-	-	-	-
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	2,369,450	2	826,777	Subsequent Collection	-	-

Table 8 Page 8

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	\$ 177,437	6	\$ -	-	\$ 30,966	\$ -
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	512,619	3	-	-	165,727	192
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	256,913	2	74,858	Subsequent Collection	74,674	96
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	674,593	3	-	-	174,517	253
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	120,021	3	-	-	15,077	45
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	9,818,595	2	-	-	1,166,980	-
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	725,440	-	-	-	550,898	-
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	177,105	1	-	-	177,105	-
Jusda International Limited	Joyspeed Global Cargo China Limited	Subsidiary	719,500	-	-	-	21,151	-
Jusda International Limited	Innolux USA Inc.	Other related party	171,369	-	-	-	171,369	64
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	127,116	-	-	-	-	-
Chongqing Jingmei Precision Electronics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	1,116,242	2	-	-	308,073	-
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	4,911,003	1	-	-	4,911,003	-
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	5,461,433	1	-	-	2,725,173	-
eCMMS Precision Singapore Pte. Ltd.	Foxteq Singapore Pte. Ltd.	Subsidiary	997,880	1	176,410	Subsequent Collection	-	-
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	390,965	-	-	-	277,927	147
Jinchen Hongren Technology Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	282,042	5	-	-	-	-
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	10,539,843	4	17,699	Subsequent Collection	2,733,190	-
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	276,507	5	141,835	Subsequent Collection	1,926	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	14,471,851	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	447,258	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	2,006,604	1	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	1,811,025	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	3,392,515	1	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	131,088	-	-	-	-	-
Falcon Precision Trading Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	890,565	-	-	-	880,423	-

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Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Falcon Precision Trading Pte. Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	\$ 592,032	-	\$ -	-	\$ 592,032	\$ -
Foxconn Industrial Internet Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	132,281	2	-	-	-	-
Foxconn Industrial Internet Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	109,122	2	-	-	-	-
Foxconn Industrial Internet Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	135,540	3	-	-	-	-
Fulian Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	597,629	3	-	-	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	187,309	4	49,873	Subsequent Collection	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	273,363	4	273,363	Subsequent Collection	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	32,913,567	10	17,118,490	Subsequent Collection	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	142,841	8	79,262	Subsequent Collection	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	121,951	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	815,794	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	233,345	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	317,803	2	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	579,041	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	7,407,415	3	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	102,345	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	114,419	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	213,505	1	-	-	-	-
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	103,451	-	-	-	42,925	-
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	229,639	-	-	-	133,893	-
Lankao YuFu Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	157,732	1	-	-	90,220	-
Lankao YuFu Precision Technology Co., Ltd.	Fulian Precision Technology Ganzhou Co., Ltd.	Subsidiary	103,273	1	-	-	82,383	-
Lankao YuFu Precision Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	153,406	1	-	-	-	-
Foxconn Precision International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	125,125	2	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Subsidiary	407,711	4	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	759,974	1	19,580	Subsequent Collection	-	-

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Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	\$ 797,044	2	\$ 186,612	Subsequent Collection	\$ -	\$ -
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	1,507,732	1	41,388	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	860,821	2	413,582	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	38,781,163	2	12,270,681	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	688,558	1	290,803	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	109,522,133	2	35,100,823	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	188,318	1	5,202	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	1,143,632	2	1,746	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	558,566	1	60,299	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	332,156	1	147,027	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Technology Ganzhou Co., Ltd.	Subsidiary	3,090,832	-	756,119	Subsequent Collection	-	-
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	117,919	1	-	-	111,697	-
BaiChang Technology Service (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	136,250	3	-	-	-	-
Sharp Jusda Logistics Corporation	Sharp Jusda Logistics Corporation (Us)	Subsidiary	109,073	-	-	-	-	-
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	570,167	2	-	-	-	214
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	196,670	2	-	-	-	74
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	304,112	1	89,059	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	158,975	2	13,035	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	456,474	4	2,329	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	29,020,490	4	5,230,182	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	9,403,743	5	-	-	-	-

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Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	\$ 162,205	2	\$ 37,848	Subsequent Collection	\$ -	\$ -
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Subsidiary	396,492	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	11,832,273	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	9,034,490	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	7,962,521	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	1,804,779	6	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	2,504,845	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	1,101,168	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	1,479,275	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Profit New Limited	Subsidiary	160,259	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	749,549	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	2,201,646	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	309,212	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	181,229,746	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	1,749,517	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	601,331	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	39,554,306	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	110,468	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	775,703	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	25,079,648	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	593,289	5	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	6,702,316	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	671,580	5	-	-	-	252
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	624,758	7	-	-	-	-
Cloud Network Technology Kft.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	228,192	3	-	-	-	-
Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	50,791,027	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	2,350,949	3	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	161,410	1	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	117,139	1	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	805,061	2	-	-	-	-

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Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	\$ 6,817,865	4	\$ -	-	\$ -	\$ -
Fulian Technology (Shanxi) Co., Ltd.	Honfujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	310,750	1	-	-	-	117
Cloud Network Technology USA Inc.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	115,564	4	24,506	Subsequent Collection	-	-
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	4,321,104	2	2,479,644	Subsequent Collection	-	-
IPL International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	148,243	1	-	-	-	-
IPL International Limited	Foxconn Precision International Limited	Subsidiary	12,279,948	-	-	-	-	-
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	591,295	2	-	-	-	-
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	164,418,425	4	-	-	-	-
IPL International Limited	Fulian Precision Technology Ganzhou Co., Ltd.	Subsidiary	272,612	2	-	-	-	-
Jusda Supply Chain Management Corporation	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	198,547	1	-	-	59,550	-
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	343,666	-	-	-	80,949	-
AFE, Inc.	FII USA Inc.	Subsidiary	211,577	-	211,577	Subsequent Collection	-	-
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	17,294,443	4	2,645,539	Subsequent Collection	17,205,414	-
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	31,949,216	1	5,694,238	Subsequent Collection	5,592,399	-
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	206,992	3	-	-	204,912	-
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	523,593	1	-	-	284,721	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	295,379	4	-	-	289,369	-
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	353,119	2	-	-	329,583	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	405,599	1	-	-	405,599	-
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	280,855	2	-	-	280,669	-
Fortunebay Technology Pte. Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	769,474	2	-	-	769,474	-
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	985,186	2	-	-	985,186	-
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	724,688	2	-	-	707,895	-
Fortunebay Technology Pte. Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	185,965	4	-	-	185,965	-
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	2,530,235	3	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	617,293	2	3,657	Subsequent Collection	-	-

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Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	\$ 181,173	4	\$ 103,184	Subsequent Collection	\$ -	\$ -
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	2,513,493	2	62,624	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	146,116	4	93,889	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	383,279	2	172,046	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	90,505	3	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	254,798	2	90,988	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	96,246	2	4,795	Subsequent Collection	-	-
Likom de Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	68,197	8	-	-	-	-
Bang Tai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	463,663	-	-	-	89,708	-
Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	117,469	-	-	-	117,469	-
Fulian Technology (Lankao) Co., Ltd.	IPL International Limited	Subsidiary	2,094,713	5	-	-	-	-
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	30,432,453	1	9,983,829	Subsequent Collection	-	-
Fuyu Precision Component Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	627,322	2	483,425	Subsequent Collection	-	-
Sharp Jusda Logistics Corporation (Us)	Sharp Electronics Corporation	Affiliate	225,242	-	-	-	87,984	84
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	190,915	3	49,514	Subsequent Collection	-	-
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	IPL International Limited	Subsidiary	794,725	3	565,256	Subsequent Collection	-	-
ShunYun Technology Holdings Limited	ShunYun Technology (Ha Noi, Vietnam) Limited	Subsidiary	111,662	-	-	-	-	-
ShunYun Technology Holdings Limited	ShunSin Technology (Bac Giang, Vietnam) Limited	Subsidiary	374,258	1	-	-	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	199,972	2	-	-	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	165,798	1	-	-	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	412,948	3	-	-	-	-
Fulian Cloud Computing (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	722,445	2	-	-	-	-

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Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023		Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
						Amount	Action taken		
iCana Inc.	iCana Ltd.	Subsidiary	\$	100,729	-	\$ 100,729	Subsequent Collection	\$ 11,178	\$ -
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary		311,625	3	108,856	Subsequent Collection	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary		324,312	4	145,660	Subsequent Collection	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary		99,413	7	11,273	Subsequent Collection	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary		147,773	3	121,505	Subsequent Collection	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary		120,431	4	91,703	Subsequent Collection	-	-
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary		29,819,784	1	-	-	15,708,765	-
Polight Technology (Foshan) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary		100,872	1	-	-	88,820	-
Ingrasys Technology Mexico S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary		84,455	2	-	-	-	-
Ingrasys Technology Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		7,658	4	-	-	-	-
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary		3,035,702	2	-	-	2,645,481	-
Foxconn Technology Service and Logistics Limited	Foxconn CZ S.R.O.	Subsidiary		376,078	7	-	-	-	-
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary		210,171	1	-	-	210,171	-
Fulian Precision Technology Ganzhou Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary		116,063	1	-	-	-	-
Fulian Precision Technology Ganzhou Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary		13,693,620	1	6,599,626	Subsequent Collection	-	-
Fulian Precision Technology Ganzhou Co., Ltd.	IPL International Limited	Subsidiary		24,934,252	1	5,387,284	Subsequent Collection	-	-
Foxconn EV Property Development LLC	Foxconn EV System LLC	Subsidiary		141,201	1	141,201	Subsequent Collection	-	-
NSG Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		253,943	9	48,201	Subsequent Collection	-	-
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary		478,853	9	234,154	Subsequent Collection	-	-
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary		1,840,107	2	932,625	Subsequent Collection	-	-
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		15,611,751	4	8,358,767	Subsequent Collection	-	-
Fuhong Precision Component (Bac Giang) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary		22,147	10	6,075	Subsequent Collection	-	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary		122,577	1	-	-	78,745	-

Table 8 Page 15

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	\$ 124,502	-	\$ -	-	\$ 78,832	\$ -
Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	Subsidiary	3,182,241	1	-	-	2,062,598	-
Competition Team Technology (Vietnam) Company Limited	Competition Team Technology (India) Private Limited	Subsidiary	112,258	1	-	-	-	-

Note : Receivables from purchases of materials on behalf of the counterparty.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Significant inter-company transactions during the reporting period  
For the year ended December 31, 2023

Table 9

Expressed in thousands of TWD  
(Except as otherwise indicated)

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			Percentage of consolidated total operating revenues or total assets (Note 4)
				General ledger account	Amount	Transaction terms	
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	\$ 319,631,394	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Accounts payable	65,903,396	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Other receivables	91,099,071	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Purchases	294,015,106	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Accounts payable	48,173,848	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Other receivables	197,054,114	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Other receivables	137,177,459	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Other receivables	248,090,284	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	307,942,854	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts payable	108,222,913	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Other receivables	68,151,336	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	563,548,979	Note 3	9
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts payable	237,890,889	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Other receivables	83,631,697	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Purchases	203,182,298	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Accounts payable	194,493,347	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Purchases	1,285,074,372	Note 3	21
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Accounts payable	403,588,264	Note 3	10
1	Shenzhen Futaihong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	99,777,953	Note 3	2
2	Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	103,722,170	Note 3	2
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	362,117,777	Note 3	6
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Accounts receivable	40,460,521	Note 3	1
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Sales	199,740,391	Note 3	3
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Accounts receivable	194,593,146	Note 3	5
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	477,090,519	Note 3	8

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction		Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 4)
				General ledger account	Amount		
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts receivable	\$ 178,932,614	Note 3	5
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	130,533,198	Note 3	2
5	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	71,104,986	Note 3	1
6	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	1,623,081,165	Note 3	26
6	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Accounts receivable	410,345,685	Note 3	10
7	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	191,500,471	Note 3	3
8	Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	77,858,932	Note 3	1
9	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	343,911,721	Note 3	6
9	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts receivable	98,203,299	Note 3	2
10	Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	88,148,818	Note 3	1
11	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	217,722,806	Note 3	4
11	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Accounts receivable	109,522,133	Note 3	3
12	Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	540,505,461	Note 3	9
13	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	Sales	63,007,849	Note 3	1
13	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	Sales	129,305,255	Note 3	2
14	Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	578,584,853	Note 3	9
14	Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Accounts receivable	181,229,746	Note 3	5
14	Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	62,573,129	Note 3	1
14	Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Accounts receivable	39,554,306	Note 3	1
14	Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	73,541,904	Note 3	1
15	Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	71,765,354	Note 3	1
15	Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	50,791,027	Note 3	1
16	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	502,100,201	Note 3	8
16	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	164,418,425	Note 3	4
17	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	130,412,094	Note 3	2
17	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	91,531,969	Note 3	1
18	Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	84,013,588	Note 3	1
19	Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	77,353,134	Note 3	1

Note 1: The information of transactions between the Company and the consolidated subsidiaries should be noted in “Number” column.

(1) Number 0 represents the Company.

(2) The consolidated subsidiaries are numbered in order from number 1.

Note 2: The transaction relationships with the counterparties are as follows:

- (1) The Company to the consolidated subsidiary.
- (2) The consolidated subsidiary to the Company.
- (3) The consolidated subsidiary to another consolidated subsidiary.

Note 3: The prices and terms to related parties were not significantly different from transactions with third parties, except for particular transactions with no similar transactions to compare with. For these transactions, the prices and terms were determined in accordance with mutual agreements.

Note 4: In calculating the ratio, the transaction amount is divided by consolidated total assets for balance sheet accounts and is divided by consolidated total revenues for income statement accounts.

Note 5: For balance sheet accounts, transactions exceeding 1% of the consolidated total assets should be disclosed; for income statement accounts, transactions exceeding 1% of the consolidated total revenue should be disclosed. All the transactions had been eliminated when preparing consolidated financial statements.

Note 6: The aforementioned transactions with related parties were based on the financial statements of the company for the same period which were audited by independent auditors.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Information on investees  
December 31, 2023

Table 10

Expressed in thousands of TWD  
(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2023			Net profit (loss) of the investee for the year ended December 31, 2023	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Footnote
				Balance as at December 31, 2023	Balance as at December 31, 2022	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Cayman Islands	Investment holding	\$ 202,550,710	\$ 222,516,166	7,114,682,240	100	\$ 1,513,403,705	\$ 120,517,205	\$ 124,546,471	Note 1
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Japan	Manufacture and sale of digital intelligence appliances, communication systems, electronic equipment and display equipment and related parts	39,865,078	39,865,078	144,900,000	22	36,276,208	(56,236,763)	(11,612,029)	Note 1、 6
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Singapore	Manufacture and sale of computer and data processing equipment	21,489,444	12,799,049	615,761,088	100	27,093,778	894,944	888,159	Note 1
Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd.	Taiwan	Investment holding	7,399,903	7,399,903	1,361,073,366	98	28,481,373	3,037,873	2,995,649	Note 1
Hon Hai Precision Industry Co., Ltd.	Bon Shin International Investment Co., Ltd.	Taiwan	Investment holding	5,497,500	5,497,500	1,533,630,000	100	26,330,445	3,410,064	3,410,064	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin Islands	Investment holding	2,814,895	8,907,895	75,980,200	100	12,740,192	331,815	331,815	
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd.	British Virgin Islands	Investment holding	2,393,965	2,393,965	74,572,281	100	63,148,204	9,582,275	9,582,275	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2023			Net profit (loss) of the investee for the year ended December 31, 2023	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Footnote
				Balance as at December 31, 2023	Balance as at December 31, 2022	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V. -Netherland	Netherlands	Investment holding	\$ 6,486,934	\$ 6,486,934	108,355,209	100	\$ 12,336,362	\$ 211,316	\$ 211,316	
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Eletronicos Ltda.	Brazil	Manufacture of computer Wifi card and Wifi module	539,450	539,450	53,333,780	99	1,257,837	160,797	159,943	
Hon Hai Precision Industry Co., Ltd.	Foxconn MOEBG Industria De Eletronicos Ltda-Brazil	Brazil	Products including FTV/DVR/Bluetooth module/set-top box and optical network terminals	348,977	348,977	24,315,201	100	1,372,111	460,485	460,439	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Taiwan	Sales and manufacturing of Mag/ AI casing and mechanic parts	481,782	481,782	139,725,803	10	10,453,334	4,314,046	426,885	Note 1、 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	British Virgin Islands	Investment holding	48,664,097	48,664,097	1,590,702,109	100	65,586,899	801,137	99,354	
Hon Hai Precision Industry Co., Ltd.	Hon Yuan International Investment Co., Ltd.	Taiwan	Investment holding	2,249,500	2,249,500	539,251,192	100	6,198,264	613,930	613,930	
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd.	Taiwan	Investment holding	1,500,500	1,500,500	377,150,727	100	5,691,644	1,362,429	1,362,429	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Singapore	Investment holding	52,733,481	13,757,514	2,440,587,469	100	55,057,596	3,454,990	1,745,757	Note 1、 9
Hon Hai Precision Industry Co., Ltd.	Foxconn Sa B.V.	Netherlands	Investment holding	2,105,016	3,247,330	69,792,817	100	279,709	16,456	16,456	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corporation	Taiwan	Manufacture and marketing of cables	2,042,398	2,042,398	107,776,254	21	3,009,889	1,489,833	260,648	Note 1、 3



Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2023			Net profit (loss) of the investee for the year ended December 31, 2023	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Footnote
				Balance as at December 31, 2023	Balance as at December 31, 2022	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Lin Yih International Investment Co., Ltd.	Taiwan	Investment holding	\$ 9,772,411	\$ 8,406,411	983,700,000	100	\$ 9,318,777	\$ (145,646)	\$ (145,646)	
Hon Hai Precision Industry Co., Ltd.	Syntrend Creative Park Co., Ltd.	Taiwan	Retail of office machinery and equipment and electronic appliances, and information software services	1,836,463	1,836,463	183,646,250	75	990,693	43,565	32,588	
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology (H.K) Ltd.	Hong Kong	Purchase and sale of cameras and related parts	22,311	22,311	1,404,936	2	154,083	620,490	20,399	Note 1、 4
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Taiwan	Rental and leasing	5,244,555	1,444,555	445,810,751	86	4,069,358	(99,540)	(59,225)	Note 5
Hon Hai Precision Industry Co., Ltd.	Asia Pacific Telecom Co., Ltd.	Taiwan	Special approval enterprise of type I telecommunications, manufacturing of wired (wireless) communication equipment and apparatus, installation of computer equipment and satellite TV channel facilities and telecommunications engineering, and provision of voice and non-voice mobile phone and third generation mobile telecom services	-	16,821,609	-	-	-	-	(1,425,866)	
Hon Hai Precision Industry Co., Ltd.	Ennoconn Corporation	Taiwan	Design, manufacture and sale of computer system, embedded board, industrial PC motherboard	168,599	170,614	503,768	-	217,783	5,403,382	17,527	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2023			Net profit (loss) of the investee for the year ended December 31, 2023	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Footnote
				Balance as at December 31, 2023	Balance as at December 31, 2022	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Foxtron Vehicle Technologies Co., Ltd.	Taiwan	Complete electric vehicles design and development, including technical authorisation and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems	\$ 7,944,000	\$ 7,944,000	794,400,000	46	\$ 8,714,542	\$ (1,927,201)	\$ (976,822)	Note 7
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Taiwan	Research, develop, design, manufacture and sell the following products: 1.Manufacture and OEM of Si products 2.SiC power components 3.MEMS (Microelectromechanical Systems) products and manufacturing of SENSOR products and their corresponding ASIC analogue circuit	5,158,000	4,058,000	515,800,000	100	3,178,260	(1,254,409)	(1,254,409)	
Hon Hai Precision Industry Co., Ltd.	Others	Others		420,422	420,422	-	-	284,960	(15,559)	(8,797)	Note 1, 10

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2023			Net profit (loss) of the investee for the year ended December 31, 2023	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Footnote
				Balance as at December 31, 2023	Balance as at December 31, 2022	Number of shares	Ownership (%)	Book value			
Foxconn (Far East) Limited	Sharp Corporation	Japan	Manufacture and sale of digital intelligence appliances, communication systems, electronic equipment and display equipment and related parts	\$ 20,164,627	\$ 20,164,627	76,655,069	12	\$ 19,290,904	\$ (56,236,763)	\$ (6,099,714)	Note 6
Hyield, Hon Yuan, Bon Shin and Hon Chi	Foxconn Technology Co., Ltd.	Taiwan	Production, processing and sales of network terminals, computer monitors, computer peripheral devices, power supplies and components	1,992,567	1,992,567	277,194,573	20	20,957,903	4,314,046	849,626	Note 2, 11
Hon Yuan, Bon Shin, Hon Chi and Hon Yiing	Pan-International Industrial Corp.	Taiwan	Manufacture and marketing of cables	560,639	560,639	29,620,041	6	858,630	1,489,833	71,616	Note 3, 11
Hyield, Hon Yuan, Bon Shin and Hon Chi	Foxsemicon Integrated Technology Inc.	Taiwan	Manufacture of semiconductor machinery and sales of computer components	915,164	915,164	14,557,088	15	1,952,688	1,990,468	298,098	Note 11
Hyield, Hon Yuan, Bon Shin and Hon Chi	Ennoconn Corporation	Taiwan	Design, manufacture and sale of computer system, embedded board, industrial PC motherboard	1,282,650	1,282,650	36,249,744	27	6,502,308	5,403,382	1,256,549	Note 8, 11
Hon Chi, Hon Yuan, Bon Shin, and Hyield	Foxnum Technology Co., Ltd.	Taiwan	Production, processing and sales of network terminals, computer monitors, computer peripheral devices, power supplies and components	925,762	913,762	51,128,316	100	27,505	(8,210)	(8,210)	Note 11
Hyield	Antec Electronic System Co., Ltd.	Taiwan	Manufacture of cable, electronic equipment and electron component of motor vehicles	970,000	970,000	60,010,000	100	92,914	(15,609)	(15,609)	Note 11

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2023			Net profit (loss) of the investee for the year ended December 31, 2023	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Footnote
				Balance as at December 31, 2023	Balance as at December 31, 2022	Number of shares	Ownership (%)	Book value			
Hyield	Burrage Capital Healthcare Offshore Fund II, Ltd.	Cayman Islands	Investment holding	\$ 441,300	\$ 441,300	15,000,000	100	\$ 808,237	\$ 232,343	\$ 232,343	Note 11
Hyield and Lin Yih	Taiwan Intelligent Fiber Optic Network Co., Ltd.	Taiwan	Leasing of FTTH wideband loop, FTTH wideband internet service, and ethernet leased circuit	808,158	808,158	47,111,359	21	565,956	74,067	15,513	Note 11
Bon Shin, Hyield, and Lin Yih	Healthconn Corp.	Taiwan	Consultancy of health checkup software, machine, and health care	276,170	276,170	24,637,025	54	541,117	2,357	(931)	Note 11
Bon Shin, Hon Chi and Hyield	Asia Pacific Telecom Co., Ltd.	Taiwan	Special approval enterprise of type I telecommunications, manufacturing of wired (wireless) communication equipment and apparatus, installation of computer equipment and satellite TV channel facilities and telecommunications engineering, and provision of voice and non-voice mobile phone and third generation mobile telecom services	-	3,045,178	-	-	-	(4,796,525)	(343,682)	Note 11
Bon Shin	Aurora Telecom Corporation	Taiwan	Sales of mobile phones and its accessories and activate mobile number	273,444	273,444	12,777,765	30	197,714	(18,204)	(5,372)	Note 11
Bon Shin, Hyield, Hon Yuan and Hon Chi	Zhong Yang Technology Co., Ltd.	Taiwan	Research and development, manufacturing and sales of mold, digital lens assembly and lens coating	1,019,788	976,780	21,715,493	24	442,878	(275,260)	(97,803)	Note 11
Bon Shin	XSemi Corporation	Taiwan	Design, test and sales of various types of IC application	1,530,000	1,734,009	1,530,000,000	45	1,664,518	(67,426)	(41,502)	Note 11

Table 10 Page 6

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2023			Net profit (loss) of the investee for the year ended December 31, 2023	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Footnote
				Balance as at December 31, 2023	Balance as at December 31, 2022	Number of shares	Ownership (%)	Book value			
Bon Shin	Dynamic Computing Technology Co., Ltd.	Taiwan	Operation of Internet Data Center, system integration services, cloud service and information business	\$ 1,020,000	\$ 1,020,000	102,000,000	100	\$ 1,113,916	\$ 18,402	\$ 18,402	Note 11
Hyield, Bon Shin and Lin Yih	Foxtron Vehicle Technologies Co., Ltd.	Taiwan	Complete electric vehicles design and development, including technical authorisation and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems	551,290	-	11,029,000	1	120,988	(1,927,201)	(2,098)	Note 7, 11
Lin Yih	Horizon Plus Company Limited	Thailand	Producing, manufacturing, after-sale service and sales of electric vehicles	3,699,340	3,699,340	555,939,440	40	3,708,104	(113,131)	(45,252)	Note 11

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2023			Net profit (loss) of the investee for the year ended December 31, 2023	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Footnote
				Balance as at December 31, 2023	Balance as at December 31, 2022	Number of shares	Ownership (%)	Book value			
Hyield, Hon Yuan, Bon Shin, Lin Yih and Hon Chi	Others	Others		4,722,849	9,064,755	-	-	4,653,937	(5,287,013)	(23,434)	Note 10

Note 1: The investment income recognised for this period had eliminated unrealised gain or loss on the transactions between the Company and its investees.

Note 2: The Company and the direct and indirect investee companies own 29.48% of Foxconn Technology Co., Ltd.'s outstanding shares.

Note 3: The Company and the direct and indirect investee companies own 26.51% of Pan International Industrial Corp.'s outstanding shares.

Note 4: The Company and the direct and indirect investee companies own 99.96% of Premier Image Technology (H.K) Ltd.'s outstanding shares.

Note 5: The Company and the direct and indirect investee companies own 100% of Altus Technology Inc.'s outstanding shares.

Note 6: The Company and the direct and indirect investee companies own 34.12% of Sharp Corporation's outstanding shares.

Note 7: The Company and the direct and indirect investee companies own 46.25% of Foxtron Vehicle Technologies Co., Ltd.'s outstanding shares.

Note 8: The Company and the direct and indirect investee companies own 27.84% of Ennoconn Corporation's outstanding shares.

Note 9: The Company and the direct and indirect investee companies own 100% of Foxconn Singapore Pte. Ltd.'s outstanding shares.

Note 10: Due to the amount is insignificant, combined disclosure is adopted.

Note 11: Hyield Venture Capital Co., Ltd. is referred to as Hyield, Hon Chi International Investment Co., Ltd. is referred to as Hon Chi, Hon Yuan International Investment Co., Ltd. is referred to as Hon Yuan, Bon Shin International Investment Co., Ltd. is referred to as Bon Shin, Lin Yih International Investment Co., Ltd. is referred to as Lin Yih and Hon Yiing International Investment Co., Ltd. is referred to as Hon Yiing.

Note 12: Because the foreign holding investee companies prepare consolidated financial statements only, the disclosure of the company's investments over which the Company has significant influence or control, directly or indirectly, is only disclosed to the level of the holding company.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Information on investments in Mainland China  
For the year ended December 31, 2023

Table 11

Expressed in thousands of TWD  
(Except as otherwise indicated)

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2023	Net income of investee for the year ended December 31, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Book value of investments in Mainland China as of December 31, 2023	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2023	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
FIH Precision Component (Beijing) Co., Ltd.	Manufacturing of telecommunication cases	\$ 2,112,848	(2)	\$ -	\$ -	\$ -	\$ -	\$ 316,726	64.28	\$ 203,243	\$ 7,653,436	\$ -	Note 2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of computer cases, computer peripherals, etc.	2,705,281	(2)	153,550	-	-	153,550	45,457	100	45,457	608,811	133,896	Note 2
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	5,482,349	(2)	-	-	-	-	1,149,515	64.28	737,643	12,598,135	-	Note 2
Foxconn Precision Component (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,868,396	(2)	92,130	-	-	92,130	54,951	100	54,951	1,641,851	-	Note 2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,894,028	(2)	-	-	-	-	1,629,058	64.28	1,045,365	7,153,791	-	Note 2
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	537,769	(2)	-	-	-	-	34,252	100	34,252	799,850	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2023	Net income of investee for the year ended December 31, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Book value of investments in Mainland China as of December 31, 2023	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2023	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Foxconn Computer Connectors (Kunshan) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	\$ 1,369,666	(2)	\$ 153,550	\$ -	\$ -	\$ 153,550	\$ 1,750,352	71.05	\$ 1,243,789	\$ 6,118,785	\$ 219,269	Note 2
Fu Ding Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	1,474,080	(2)	-	-	-	-	2,323,649	71.05	1,651,170	11,434,266	-	Note 2
Foxconn Technology Group Co., Ltd. (Formerly: Hong Fujin Precision Industrial (Shenzhen) Co., Ltd.)	Manufacturing and marketing of computer case and computer peripherals, etc.	5,189,990	(2)	-	-	-	-	13,858,750	100	13,858,750	161,405,724	1,075,464	Note 2
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,808,040	(2)	1,719,760	-	-	1,719,760	193,283	71.05	137,346	3,697,156	-	Note 2
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computer components keyboards, etc.	368,520	(2)	-	-	-	-	(29,579)	100	(29,579)	812,096	-	Note 2
Fuhong Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	353,165	(2)	-	-	-	-	59,183	100	59,183	1,180,905	66,641	Note 2
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	3,060,367	(2)	-	-	-	-	951,446	100	951,446	12,403,756	83,531	Note 2

Table 11 Page 2



Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2023	Net income of investee for the year ended December 31, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Book value of investments in Mainland China as of December 31, 2023	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2023	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components, computer peripherals, etc.	\$ 4,483,660	(2)	\$ 890,590	\$ -	\$ -	\$ 890,590	\$ 202,027	100	\$ 202,027	\$ 7,102,561	\$ -	Note 2
Futaikang Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	176,583	(2)	-	-	-	-	15,619	100	15,619	437,938	-	Note 2
Fujin Precision Industrial (Jincheng) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	20,483,570	(2)	10,779,210	-	-	10,779,210	647,870	100	647,870	32,696,228	-	Note 2
Triple Win Technology (Shenzhen) Co., Ltd.	Production and sale of optoelectronic devices, sensitive components, semiconductors, optoelectronic materials, new-type display devices, and spare parts of the above products	1,320,530	(2)	1,320,530	-	-	1,320,530	4,319,383	100	4,319,383	17,449,182	-	Note 2
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of auto digital signal process device and components, management of sales and marketing for robots, electronic whiteboards, game consoles, game controllers, CD players, projectors and joysticks	11,013,060	(2)	-	-	-	-	871,886	100	871,886	17,719,150	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2023	Net income of investee for the year ended December 31, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Book value of investments in Mainland China as of December 31, 2023	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2023	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Shunsin Technology (Zhongshan) Limited	Manufacturing and marketing of high frequency wireless communication modules and assembly, testing, and sales of Integrated Circuit (IC) of various sizes	\$ 3,126,850	(2)	\$ 752,395	\$ -	\$ -	\$ 752,395	\$ 447,093	59.52	\$ 266,110	\$ 5,364,330	\$ -	Note 2
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	11,209,150	(2)	767,750	-	-	767,750	1,492,876	100	1,492,876	21,449,730	-	Note 2
Dong Guan Hong Song Precision Component Co., Ltd.	Manufacturing and marketing of keypad and computer components	307,100	(2)	-	-	-	-	(3,845)	100	(3,845)	369,811	-	Note 2
FIH (Tian Jin) Precision Industry Co., Ltd.	Manufacturing and marketing of wireless phone and components	1,621,488	(2)	-	-	-	-	(117,789)	64.28	(75,585)	111,174	-	Note 2
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	376,450	(2)	-	-	-	-	50,298	70	35,209	367,097	-	Note 2
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing and marketing of automobiles	291,899	(2)	153,550	-	-	153,550	(3,757)	100	(3,757)	5,993	-	Note 2
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of telecommunication peripherals	7,276,626	(2)	1,006,913	-	-	1,006,913	143,395	100	143,395	5,616,569	-	Note 2
Premier Image Technology (China) Co., Ltd.	Manufacturing and sale of cameras	4,921,942	(2)	19,962	-	-	19,962	627,896	100	627,896	7,724,045	-	Note 2
Fu Zhun Precision Tooling (Huaian) Co., Ltd.	Designing, manufacturing and marketing of computer components	3,046,432	(2)	-	-	-	-	170,123	100	170,123	5,244,163	-	Note 2

Table 11 Page 4

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2023	Net income of investee for the year ended December 31, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Book value of investments in Mainland China as of December 31, 2023	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2023	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Fu Yu Electronical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables	\$ 8,175,002	(2)	\$ 5,220,700	\$ -	\$ -	\$ 5,220,700	\$ 947,790	71.05	\$ 673,493	\$ 9,308,323	\$ -	Note 2
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	14,541,185	(2)	2,207,882	-	-	2,207,882	3,674,694	100	3,674,694	52,626,571	-	Note 2
Avary Holding (Shenzhen) Co., Limited	Manufacturing and marketing of rigid single (double) sided PCB, rigid multilayer PCB, flexible multilayer PCB and other PCB	10,079,967	(2)	-	-	-	-	14,654,208	27.33	4,005,171	25,419,354	-	Note 2
Futaijing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	2,303,250	(2)	-	-	-	-	(204,772)	64.28	(131,402)	1,676,625	-	Note 2
FIH Precision Electronics (Lang Fang) Co., Ltd.	Manufacturing and marketing of cell phone and components	14,602,605	(2)	-	-	-	-	(2,906,239)	64.28	(1,864,931)	7,214,231	-	Note 2
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals	614,200	(2)	-	-	-	-	22,540	100	22,540	699,812	-	Note 2
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Manufacturing and marketing of computer and digital camera components	8,991,888	(2)	5,923,959	-	-	5,923,959	2,874,531	100	2,874,531	26,990,248	-	Note 2
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of computer components	5,135,342	(2)	-	-	-	-	5,319,864	100	5,319,864	51,933,666	-	Note 2
FIH (Nanjing) Communications Co., Ltd.	Manufacturing and marketing of handset and components	537,425	(2)	-	-	-	-	46,971	64.28	30,141	297,264	-	Note 2
Foxconn (Nanjing) Software Co., Ltd.	Computer software, hardware and other digital product	982,720	(2)	-	-	-	-	23,507	100	23,507	1,016,889	-	Note 2

Table 11 Page 5

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2023	Net income of investee for the year ended December 31, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Book value of investments in Mainland China as of December 31, 2023	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2023	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Fu Tai Kang Electronics Development (Yantai) Ltd.	Industrial design business	\$ 1,842,600	(2)	\$ 1,842,600	\$ -	\$ -	\$ 1,842,600	\$ 17,519	100	\$ 17,519	\$ 896,217	\$ -	Note 2
Foxconn (Shenyang) Precision Industry Co., Ltd.	Manufacturing and sales of Computer Numeric Controlled (CNC) machinery and permanent magnet servomotors	1,621,906	(2)	-	-	-	-	4,524	69.23	3,132	1,149,941	-	Note 2
Fu Ding Electronic Technology (Jiashan) Co., Ltd.	Manufacturing and marketing of computer components and molds	14,705,044	(2)	8,138,150	-	-	8,138,150	3,254,761	100	3,254,761	39,274,413	-	Note 2
Fuhuajie Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer and liquid crystal display	3,531,650	(2)	3,531,650	-	-	3,531,650	65,974	100	65,974	2,823,233	-	Note 2
GDS Software (Shenzhen) Co., Ltd.	OEM and sales of computer software not including IC design	353,165	(2)	307,100	-	-	307,100	11,084	100	11,084	388,216	-	Note 2
Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer, cell phone and components	11,362,700	(2)	11,362,700	-	-	11,362,700	31,111,183	100	31,111,183	328,748,727	-	Note 2
Dongguan Yihong Precision Tooling Co., Ltd.	Manufacturing and sales of precision die stamping, precision die opening, standardised modules, precision hardware, digital electronics (MP3, MP4, and digital photo frames, etc.) and plastic products	51,132	(2)	-	-	-	-	12,457	26.47	3,297	26,279	-	Note 2

Table 11 Page 6

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2023	Net income of investee for the year ended December 31, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Book value of investments in Mainland China as of December 31, 2023	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2023	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Wuxi Xinguan Metal Science & Technology Co., Ltd.	Design, R&D and manufacture of precision die stamping, precision die opening, standardised modules, nonmetallic product molds, electronic equipment, testing equipment, electronic components, digital video recorders, digital TV, digital recorders and key components, and management and agency of import and export for various products and technologies	\$ 662,851	(2)	\$ -	\$ -	\$ -	\$ -	\$ 22,693	26.47	\$ 6,007	\$ 80,304	\$ -	Note 2
Kunshan Eson Precision Engineering Co., Ltd.	Design and manufacture of electronic equipment, testing equipment and various precision die stamping precision die opening, injection molds, compressor molds, standardized modules, and new electronics and components, LCD TV, and servers; sales of self-produced products; wholesale and import/export of products	1,667,540	(2)	-	-	-	-	(95,721)	26.47	(25,337)	630,506	-	Note 2
Yantai Eson Precision Electronics Co., Ltd.	Manufacturing and management of other color video surveillance devices, black and white or monochromatic video surveillance devices	27,202	(2)	-	-	-	-	24,661	26.47	6,528	37,358	-	Note 2

Table 11 Page 7

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2023	Net income of investee for the year ended December 31, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Book value of investments in Mainland China as of December 31, 2023	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2023	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Guangzhou OED Technologies Co., Ltd.	Manufacturing and marketing of flexible display and molding	\$ 418,423	(2)	\$ 61,420	\$ -	\$ -	\$ 61,420	\$ 80,582	5.76	\$ -	\$ 61,420	\$ -	Note 2
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of computer chassis and metal stamping parts	5,854,862	(2)	5,854,862	-	-	5,854,862	439,157	100	439,157	11,086,721	-	Note 2
Innovation (Beijing) Software Development Co., Ltd.	Design and development of computer software	431,375	(2)	79,846	-	-	79,846	(51)	8.88	-	79,846	-	Note 2
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	61,420,000	(2)	52,207,000	-	-	52,207,000	11,541,442	100	11,541,442	157,339,333	-	Note 2
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	29,174,500	(2)	15,355,000	-	-	15,355,000	10,358,787	100	10,358,787	86,720,029	-	Note 2
Fuding Precision Industry (Zhengzhou) Co., Ltd.	Manufacturing and marketing of new electronic components	1,228,400	(2)	307,100	-	-	307,100	97,094	71.05	68,994	1,822,925	-	Note 2
Yantai Fuhuada Precision Electronics Co., Ltd.	Manufacturing and marketing of new electronic components	5,589,220	(2)	522,070	-	-	522,070	87,217	100	87,217	2,078,106	-	Note 2
Fujun Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	460,650	(2)	460,650	-	-	460,650	87,895	100	87,895	338,065	-	Note 2
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of compression molding plastic injection mold and metal	1,596,920	(2)	1,596,920	-	-	1,596,920	53,331	100	53,331	2,791,828	-	Note 2
Anpinda Precision Industry (Huizhou) Co., Ltd.	Manufacturing and marketing of computer components and microcomputers	1,535,500	(2)	1,228,400	-	-	1,228,400	(101,797)	100	(101,797)	1,096,713	-	Note 2

Table 11 Page 8

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2023	Net income of investee for the year ended December 31, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Book value of investments in Mainland China as of December 31, 2023	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2023	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Nanning Futaihong Precision industry Co., Ltd.	Manufacturing and marketing of cell phone	\$ 1,535,500	(2)	\$ -	\$ -	\$ -	\$ -	\$ 6,977	64.28	\$ 4,477	\$ 914,424	\$ -	Note 2
WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	3,771,593	(2)	940,925	-	-	940,925	(180,539)	100	(180,539)	468,755	-	Note 2
Fuyu Energy Technology (Funing) Co., Ltd.	Engaged in the production and marketing of operating solar energy battery business	1,689,050	(2)	1,689,050	-	-	1,689,050	(69,377)	100	(69,377)	924,454	-	Note 2
Futaijing Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of handset component product	614,200	(2)	-	-	-	-	141,950	64.28	91,089	1,353,494	-	Note 2
Hongfujin Precision Industry (Hengyang) Co., Ltd.	Manufacturing and marketing of holder, metal and plastic honing machines, hot melt machine, marking machine, laminating machine, laser or other light beams (assembly equipment), bolt machine and inspection devices	1,166,980	(2)	1,166,980	-	-	1,166,980	93,818	100	93,818	4,044,533	-	Note 2
Innocom Technology (Chongqing) Co., Ltd.	Manufacturing of LCD related products, modules, components and systems	-	(2)	122,040	-	-	122,040	-	-	-	-	-	Note 2
Funeng New Energy Technology Service (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installation	184,260	(2)	-	-	-	-	4,196	100	4,196	228,826	-	Note 2
Interface Technology (Chengdu) Co., Ltd.	Manufacturing and marketing of TFT-LCD modules and related materials	9,786,583	(2)	783,105	-	-	783,105	(2,031,013)	22.54	(457,790)	7,289,259	-	Note 2

Table 11 Page 9

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2023	Net income of investee for the year ended December 31, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Book value of investments in Mainland China as of December 31, 2023	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2023	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Changchun Leiguan Environmental Plastic Products Co., Ltd.	Manufacturing and marketing of articles for the conveyance or packing of goods, of plastics	\$ 261,774	(2)	\$ 169,519	\$ -	\$ -	\$ 169,519	\$ (5,030)	100	\$ (5,030)	\$ 180,066	\$ -	Note 2
Changchun Chentai Technology Co., Ltd.	Manufacturer of degradable plastic resin	491,974	(2)	418,178	-	-	418,178	(6,896)	85	(5,862)	319,955	-	Note 2
Changchun Yongtai Technology Co., Ltd.	Manufacturer of degradable plastic resin	49,136	(2)	49,136	-	-	49,136	(1,079)	85	(917)	46,750	-	Note 2
Fu Hon Yuan (Shenzhen) Environmental Technology Ltd.	Environmental technology development and wholesale of pollution controlling equipment	6,142	(2)	-	-	-	-	288	100.00	288	233,330	-	Note 2
Scienbizip Consulting (Shenzhen) Co., Ltd.	Management and consulting services	135,124	(2)	-	-	-	-	34,634	51	17,663	470,543	-	Note 2
Guizhou Funayuan Chuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	1,259,110	(2)	1,259,110	-	-	1,259,110	10,366	99.53	10,317	698,685	-	Note 2
Chongqing Hongteng Technology Co., Ltd.	Manufacturing and marketing of connectors for optical fibres, optical fibre bundles or cables	92,130	(2)	-	-	-	-	178,340	71.05	126,727	345,370	-	Note 2



Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2023	Net income of investee for the year ended December 31, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Book value of investments in Mainland China as of December 31, 2023	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2023	Footnote
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Fuguikang Precision Electronics (Guizhou) Co., Ltd.	Manufacturing and marketing of cellular or other wireless Internet phones (mobile phones), portable automatic data processors (tablets), other automatic data processors (desktops) and other input or output units (game console joysticks)	\$ 1,800,008	(2)	\$ 614,200	\$ -	\$ -	\$ 614,200	\$ 6,147	100	\$ 6,147	\$ 477,907	\$ -	Note 2
Ur Materials Industry (Shenzhen) Co., Ltd.	Manufacturing and marketing of acrylonitrile butadiene-styrene (ABS) copolymers in primary forms, waste, parings and scrap of polymers of styrene, other polystyrene in primary forms	368,520	(2)	368,520	-	-	368,520	81,663	100	81,663	1,474,179	-	Note 2
Foxconn Industrial Internet Co., Ltd.	Manufacture and sale of multifunctional industrial robot	85,960,641	(2)	26,423,796	-	-	26,423,796	91,723,710	84.07	76,531,842	511,752,123	42,884,937	Note 2
Shenzhen Hongzhi Yunchuang Technology Co., Ltd.	Manufacture and sale of injection or compression moulds for metal or metal carbides	-	(2)	460,650	-	-	460,650	-	-	-	-	-	Note 2
Fu Jin Ji Network Technology (Henan) Co., Ltd.	Wholesale, software design, machine leasing and maintenance services	432,700	(2)	84,346	-	-	84,346	16,679	100	16,679	697,791	-	Note 2

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Jusda Supply Chain Management International Co., Ltd.	Truck freight transportation, cargo transportation, ocean freight transportation forwarding services, civil aviation transportation; warehousing and storage, computer and appliance and telecommunication facilities repair and maintenance	\$ 9,788,152	(2)	\$ 1,568,360	\$ -	\$ -	\$ 1,568,360	\$ 1,880,787	63.95	\$ 1,202,771	\$ 15,986,037	\$ -	Note 2
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Design, development, and manufacturing of automotive molds, fixtures, and gauges	449,143	(2)	-	-	-	-	(25,128)	29.63	11,959	211,625	-	Note 2
Charming International Leasing Co., Ltd.	Financial leasing	1,071,858	(2)	230,325	-	-	230,325	66,578	100	66,578	1,675,919	-	Note 2
Kunshan Nano New Material Technology Co., Ltd.	Other articles solely for industrial use, of plastics, sandpaper, cutting-oil, waxes, grease, lubricating	650,439	(2)	61,420	-	-	61,420	(10,719)	9.45	-	61,420	-	Note 2
Shenzhen Jing Huang Technology Co., Ltd.	Communication products technology development, import and export and wholesale of electronic equipment and components	10,963	(2)	20,112	-	-	20,112	1,027	40.00	411	-	-	Note 2、 3
Kunshan Fuchengke Precision Electronic Co., Ltd.	Design and manufacture of Surface Mount Technology	767,750	(2)	767,750	-	-	767,750	234,482	100	234,482	1,653,914	-	Note 2

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Fuhuake Precision Industry (Shenzhen) Co., Ltd.	Manufacture of audiovisual electric products, lighting equipment, wired communication equipment, electronic parts and components, computers and computing peripheral equipment, cars, optical instruments, bare printed circuit boards of recorded media	\$ 356,396	(2)	\$ 276,390	\$ -	\$ -	\$ 276,390	\$ -	53.97	\$ -	\$ -	\$ -	Note 2
Fushirui Chengdu Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	-	(2)	214,970	-	-	214,970	-	-	-	-	-	Note 2
Hongfuzhun Precision Shenzhen Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	368,520	(2)	368,520	-	-	368,520	43,905	100	43,905	590,503	-	Note 2
Hongqing Precision Machine Co., Ltd.	Manufacture and sales of comprehensive processors (automation equipment)	-	(2)	424,868	-	-	424,868	-	-	-	-	-	Note 2
Fushirui Precision Industry (Zhengzhou) Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	211,753	(2)	245,680	-	-	245,680	7,067	100	7,067	311,584	-	Note 2
Fumeng Electronical Technology (Heze) Co., Ltd.	Manufacture of Electric conductors for a voltage not exceeding 1000V	153,550	(2)	-	-	-	-	(36,171)	71.05	(25,703)	-	-	Note 2

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Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd.	Design of computer, computer peripherals and molds	\$ 70,371	(2)	\$ 4,298	\$ -	\$ -	\$ 4,298	\$ (32,722)	5	\$ -	\$ 4,298	\$ -	Note 2
First Special Material (Shenzhen) Limited	General merchandise wholesale, wholesale chemical materials and products, technology development and sales of computer software, machinery and equipment rental and repair business	921,300	(2)	135,124	-	-	135,124	(42,256)	96.23	(40,664)	158,442	-	Note 2
Beijing Jide Network Technology Limited	Electronic shopping and mail order, computer software design, computer system integration services and other information providers services	557,922	(2)	92,130	-	-	92,130	-	6.38	-	92,130	-	Note 2
Shenzhen Nafuhai Optoelectronics Co., Ltd. (Formerly: Shenzhen Nano Photoelectric Co., Ltd.)	Research and development of optoelectronic products, technical services	8,654	(2)	9,850	-	-	9,850	(1,373)	9.45	-	9,850	-	Note 2

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First Special Material (Henan) Limited	Chemical products, optical film, protection and development film, tape, glue, adhesives, inks, coatings, grinding fluid, cutting oil, plastic products, sandpaper, grinding wheel, design, manufacture, sale, leasing, warranty, service and abrasive of materials and its spare parts	\$ 322,455	(2)	\$ 322,455	\$ -	\$ -	\$ 322,455	\$ 21,368	96.23	\$ 20,563	\$ 341,440	\$ -	Note 2
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Metal cutting tools, industrial automatic control system device, CNC machine tools, automatic test equipment and vertical multi-joint robot, automated overhead dimensional storage equipment, portable microcomputers, digital player, and production and marketing business of mold standard parts	2,068,090	(2)	1,074,850	-	-	1,074,850	383,837	100	383,837	3,299,872	-	Note 2
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Metal or metal carbides by injection molding, compression molding, rubber or plastic with mold	1,074,850	(2)	1,074,850	-	-	1,074,850	41,210	100	41,210	1,305,320	-	Note 2

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Fuyu Properties (Shanghai) Co., Ltd.	Industrial design e-commerce business, other specialized design services, car rental, other general merchandise retail, computers and peripherals, software, retail communications equipment, audio-visual equipment retail, automobile spare parts and supplies retail	\$ 5,069,187	(2)	\$ 7,677,500	\$ -	\$ -	\$ 7,677,500	\$ 114,710	83.13	\$ 95,358	\$ 3,940,197	\$ -	Note 2
Fuhuake Precision Industry (Guizhou) Co., Ltd.	Design, processing and manufacturing operations of surface-mount circuit board	921,300	(2)	921,300	-	-	921,300	18,445	100	18,445	968,269	-	Note 2
Lankao Yufu Precision Technology Co., Ltd.	Development, manufacturing and marketing of optical lenses, glass product and metal fitting	11,925,888	(2)	11,362,700	-	-	11,362,700	(115,797)	100	(115,797)	10,190,997	-	Note 2
Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing of 3G or higher mobile communication cell phones as well as design and manufacturing of metal and non-metal moulds	419,771	(2)	115,163	-	-	115,163	171,242	100	171,242	1,334,080	-	Note 2

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Nxera Information Technology (Shenzhen) Co., Ltd.	Computer software and hardware; technological development of communication products; internet platform; technological development, service and consultation of surveillance system; consultation of business management, market planning and marking; domestic trade and business in imports and exports	\$ 25,800	(2)	\$ -	\$ -	\$ -	\$ -	\$ (17,961)	37.88	\$ -	\$ -	\$ -	Note 2
Qi Ding Technology Qinhuangdao Co., Ltd.	Development, manufacturing and sales of large and medium electronic calculators, portable calculators, new electronic parts and components, electronic equipment, fine blanking dies, mould standard parts, other parts and accessories; house leasing; wholesale of electronic products; import and export of goods	-	(2)	-	-	-	-	(219,612)	25.05	(55,021)	-	-	Note 2
Fuyang Soleros Technology (Nanyang) Co., Ltd.	Investment, procurement, sales, management of new energy including PV, system integration and coordinative measures and equipment; application and consultation service of related technologies	3,890,536	(2)	-	-	-	-	48,879	100	48,879	3,977,399	-	Note 2

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Efeihu (Yantai) Limited	Touring information service, ticket agent, warehousing, int'l trade and commission agent, retail of electronics, repair of electronic appliance and online retailing	\$ 86,540	(2)	\$ 62,599	\$ -	\$ -	\$ 62,599	\$ 11,627	100	\$ 11,627	\$ 219,995	\$ -	Note 2
Kunshan Nano Environmental Protection Technology Co., Ltd.	Design and assembly of environment protection electronic devices and water processors; sale of self-produced products; wholesale of cosmetics	-	(2)	-	-	-	-	-	9.45	-	-	-	Note 2
G-TECH Optoelectronics (Shenzhen) Co., Ltd.	R&D, manufacturing of new panel displays, display materials; wholesale of displays, display materials, PV glasses, parts of mobile telecommunication products, production equipment of displays and PV glasses and wholesale of raw materials for production	-	(2)	-	-	-	-	-	-	-	-	-	Note 2



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Nanjing Hongfusharp Precision Electronics Co., Ltd.	R&D, manufacturing, sales, technology service, consultation and technology transfer of precise electronics, electro-optics technology and related equipment, medical equipment and devices and automated equipment; lease of self-owned buildings and equipment; int'l trade of own and distributed products and technologies	\$ -	(2)	\$ 5,220,700	\$ -	\$ -	\$ 5,220,700	\$ -	-	\$ -	\$ -	\$ -	Note 2
Qukuailian Information and Technology (Shenzhen) Ltd.	Development of computers, IoT products and software; consultation service of computers and IoT technologies; strategy planning of business operation; business information service	200,668	(2)	122,809	-	-	122,809	2,336	53.33	1,246	42,010	-	Note 2
TNS Mobile (Beijing) Co., Ltd.	Wholesale of mobile telecommunication equipment and terminals, computer hardware and software, internet devices, commission agent and international trade	142,955	(2)	-	-	-	-	(133,171)	64.28	(85,456)	(732,210)	-	Note 2

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Megvii (Beijing) Technology Co., Ltd.	Technology development of computer software, technology service, computer system integration, data processing, computer graphic design, wholesale of self-developed products, machinery and equipment, electronics, electric appliances, computers, software and auxiliary equipment	\$13,450,911	(2)	\$ 40,503	\$ -	\$ -	\$ 40,503	\$ -	3.30	\$ -	\$ 40,503	\$ -	Note 2
ShunYun Technology (Zhongshan) Limited (Formerly: Xun Pin Electronic Technology (Zhongshan) Co., Ltd.)	Manufacture, research, development, and after-sale service of IC, new electronic components, electronic manufacturing equipment, equipment spare parts, raw materials for self produced products, machine, electrical equipment, electronic products and software, communication products and software	1,616,116	(2)	-	-	-	-	89,506	59.52	53,274	1,482,959	-	Note 2

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Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Optoelectronics technology development, technology transfer, technical consulting, technical services, development and manufacturing of optical communication modules, highspeed connectors and cables; development and testing of new energy vehicle charging systems, sales of self-produced products and photovoltaic products	\$ 319,345	(2)	\$ -	\$ -	\$ -	\$ -	\$ 105,305	35.53	\$ 37,415	\$ 267,383	\$ -	Note 2
FIH Electronics Technology (Nanjing) Co., Ltd.	Production and processing of mobile communication equipment (mobile phones) and their components and related modules, fixtures and inspection tools	-	(2)	-	-	-	-	-	-	-	-	-	Note 4

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Jin Ji Full Precision Machinery (Qinhuangdao) Co., Ltd.	Development and production of precision molds, metal and nonmetal mold components, machine components, electronic products spare parts; automation equipment and its key components, hardware products, sheet metal products, injection molding, plastic products development, design, production , heat treatment processing, metal material shear processing	\$ -	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	Note 2
Guangxi Hongzhiyi Investment Management Co., Ltd.	Management and consulting services, trust asset management, equity investment, financial consulting, corporate management consulting, investment information consulting services	9,714	(2)	4,746	-	-	4,746	(26)	50	(13)	(1,194)	-	Note 2
Huai An Jiawei Industrial Development Co., Ltd.	Manufacture and sales of construction and building materials, furniture and hardware tools; business information consultancy; dining management; dining service	707,452	(2)	-	-	-	-	683	37.96	259	267,929	-	Note 2

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Yuan Kang Agricultural Technology (Shenzhen) Co., Ltd.	Engaged in the development of pollution-free cultivation techniques and products for vegetables and fruits; agricultural cultivation technology equipment, craft gifts, health food, wholesale technical consultation, retail, import and export, and other relative business	\$ -	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	Note 2
Hong-Qi Mechatronics (Anhui) Co., Ltd.	Engaged in business development, production, sales and trading of automated equipment and its key components, automation peripherals, automation fixtures, precision spindles, servo drive systems, bus control systems, injection molding machines, smart appliances; engaged in goods and technology import and export business	1,487,451	(2)	-	-	-	-	(102,534)	100	(102,534)	377,806	-	Note 2

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Hongfei Precision Technology (Shenzhen) Co., Ltd.	Engaged in the development, production and sales of video cameras and their accessories, multimedia recording and player and accessories, digital audio and video systems; leasing of electronic equipment; domestic trade; operating export business	\$ -	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	Note 2
Chengdu NUWA Robotics Corp.	Manufacturing and marketing of smart robot and auto digital signal process device and components	5,019	(2)	-	-	-	-	(25,862)	5.96	-	-	-	Note 2
Yihong Technology (Chengdu) Co., Ltd. (Formerly: Bisheng Technology (Chengdu) Co., Ltd.)	Manufacture and sale of biometrics technology, touch systems (touch screens, touch components), flat panel display modules, and display materials	521,985	(2)	-	-	-	-	238,778	22.54	53,821	168,851	-	Note 2
Kunshan Kangrui Packaging Materials Limited	Production and processing of cartons, paper packaging supplies, hardware accessories, plastic products, sales of self-produced products and aftersales service.	18,144	(2)	-	-	-	-	(463)	26.47	(123)	3,123	-	Note 2
Li Ding Semiconductor Technology (Shenzhen) Co., Ltd	R&D of IC packaging, IC-specific materials, system-level packaging, sales of self-manufacture products and relevant technologies and after-sales services	3,193,098	(2)	-	-	-	-	(2,672,910)	25.05	(669,660)	1,384,297	-	Note 2

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Zettimage Solutions, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	\$ 396,202	(2)	\$ -	\$ -	\$ -	\$ -	\$ (140,716)	26.07	\$ (36,687)	\$ 11,444	\$ -	Note 2
Pollux Technologies, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	194,931	(2)	-	-	-	-	(47,607)	26.07	(12,412)	54,698	-	Note 2
Lingyange Semiconductor, Inc. (Formerly: Langyage Semiconductor, Inc.)	Design of Integrated circuit, development of software, wholesale, retail and repair of electronic product and service of intellectual property	158,481	(2)	-	-	-	-	(65,023)	26.07	(16,953)	17,233	-	Note 2
Foshan Pulida Technology Co., Ltd	Design and sale of camera, electronic laser manufacturing machine, projector, monitor, digital video system, multidimension anaglyph spectacles, electronic and optoelectronic control unit, LCD display unit, precision lens and stamping die	-	(2)	-	-	-	-	-	-	-	-	-	Note 2

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Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2023	Net income of investee for the year ended December 31, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Book value of investments in Mainland China as of December 31, 2023	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2023	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Qingdao New Code Technology Co., Ltd.	Design of IC packaging and testing; sale of IC, support plate, equipment and related technical service and consulting; design of packaging equipment, testing equipment, software and hardware; wholesale, import and export of semiconductor materials; other related supporting services	\$ 1,289,446	(2)	\$ -	\$ -	\$ -	\$ -	\$ (923,271)	20.18	\$ (170,398)	\$ 211,979	\$ -	Note 2
Sound Solutions (Zhenjiang) Co., Ltd.	Design and manufacture of acoustic components	3,060,577	(2)	-	-	-	-	(1,157,041)	71.05	(822,186)	(1,953,797)	-	Note 2
Futaihua Precision Industry (Weihai) Co., Ltd.	Manufacture and sale of copiers and offset printers	2,201,907	(2)	-	-	-	-	243,072	100	243,072	2,217,877	-	Note 2
Epic Mems (Xiamen) Co., Ltd.	Information system integration services, integrated circuit design, software development, information technology consulting services, other technology promotion services; import and export of various commodities and technologies, export business of self-produced products and the required machinery and equipment, import business of parts, accessories and raw and auxiliary materials.	55,537	(3)	-	-	-	-	-	0.82	-	69,232	-	Note 2



Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2023	Net income of investee for the year ended December 31, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Book value of investments in Mainland China as of December 31, 2023	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2023	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
BITO Robotics (Shanghai) Co., Ltd.	Technology development, technical consultation, technology transfer, technical services, software development (excluding electronic publications), electronic circuit design, information system, design integration of industrial automation systems, industrial robots and related equipment in the field of intelligent technology and robot technology, sales, import and export, commission agency of automation equipment, and provide related supporting measures.	\$ 16,409	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	10.08	\$ -	\$ -	\$ -	Note 2
Allystar Technology (Shenzhen) Co., Ltd.	Technology development of chips, calculation, modules and terminals; design, integration, test and sales of chips, calculation, modules and terminals products; design, sales, technical consultation and technology transfer of operating systems and application software; and technology development and sales of navigation terminals, mobile communication terminal products and supporting software.	3,776,860	(3)	-	-	-	-	-	0.95	-	-	-	Note 5

Table 11 Page 27

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2023	Net income of investee for the year ended December 31, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Book value of investments in Mainland China as of December 31, 2023	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2023	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Shenzhen Mobile Drive Technology Co., Ltd	Research and development of communication system, cellular phone, artificial intelligence software used in self-driving cars and its systems; research and development of IOT software and its systems; and technology development of 5GSub6GHz and millimeter-wave radio relay repeater, millimeter wave antenna modules, electronic products, electronic components, automotive electronics and electrical technology field in intelligent car.	\$ 374,371	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	32.14	\$ -	\$ 120,323	\$ -	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2023	Net income of investee for the year ended December 31, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Book value of investments in Mainland China as of December 31, 2023	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2023	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
CloudMinds (Shanghai) Robotics Co., Ltd.	Manufacturing of medical devices of Class II, intelligent robot, computer software and auxiliary equipment, marketing of foods and security products in computer information systems, import and export of goods and technology, providing of technical services and developing of software.	\$ 274,409	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	2.47	\$ -	\$ -	\$ -	Note 2
PRETTL Electric Shanghai Co., Ltd.	Engaged in the design, development and manufacture of automotive and home appliance components, provision of related after-sales services and technical consultation, and sales of self-produced products	120,821	(2)	-	-	-	-	774,275	71.05	550,195	642,998	-	Note 2
Company name	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2023	Investment Commission of the Ministry of Economic Affairs (MOEA)	imposed by the Investment Commission of MOEA										
Hon Hai Precision Industry Co., Ltd.	\$ 200,987,426	\$ 387,005,413	\$ -										

Note 1: Investment methods are classified into the following three categories:

- (1) Directly invest in a company in Mainland China.
- (2) Through investing in Foxconn (FarEast) Limited in the third area, which then invested in the investee in Mainland China.
- (3) Others.

Note 2: The basis for investment income (loss) recognition is from the financial statements which were based on the audited and attested by R.O.C. parent company's CPA, except FIH Precision Component (Beijing) Co., Ltd., Shenzhen Fu Tai Hong Precision Industry Co., Ltd., Honxun Electrical Industry (Hangzhou) Co., Ltd., FIH (Tian Jin) Precision Industry Co., Ltd., Futaijing Precision Electronics (Beijing) Co., Ltd., FIH Precision Electronics (Lang Fang) Co., Ltd., FIH (Nanjing) Communications Co., Ltd., Nanning Futaihong Precision Industry Co., Ltd., Futaijing Precision Electronics (Yantai) Co., Ltd., TNS Mobile (Beijing) Co., Ltd., FIH Electronics Technology (Nanjing) Co., Ltd., FIH (Nanjing) Intelligent Technology Co., Ltd., which the financial statements are audited and attested by international accounting firm which has cooperative relationship with firm in R.O.C.

Note 3: The Company has remitted US\$654,890 from own funds in 2014 to Foxteq Holdings Inc. in the British Virgin Islands to acquire 40% of the shares from Chinadragon Telecom Holding Co., Ltd., allowing the Company to indirectly hold 40% of its reinvestment in Shenzhen Jing Huang Technology Co., Ltd.

Note 4: The Company was approved by Investment Commission, MOEA of an investment of US\$156,950,000 in FIH Electronics Technology (Nanjing) Co., Ltd., which has not yet been established as of December 31, 2023.

Note 5: The Company was approved by Investment Commission, MOEA of an investment of US\$6,722,352 in Allystar Technology (Shenzhen) Co., Ltd., which has not been invested as of December 31, 2023.

I. The following is a list of investments in Mainland China that have been liquidated, divested, or annulled, but the registered investment amounts have not yet been filed to the Investment Commission, MOEA:

1. The Company was approved by Investment Commission, MOEA of an investment of US\$3,000,000 in Guangxuhui Technology (Shenzhen) Co., Ltd., which had been liquidated in 2005.
2. The Company was approved by Investment Commission, MOEA of an investment of US\$625,000 in Shanghai Premier Image Trade Co., Ltd., which had been liquidated in April 2009.
3. The Company was approved by Investment Commission, MOEA of an investment of US\$684,091 in Dongfeng Antec (Wuhan) Automobile Electric System Co., Ltd. All of the shares had been transferred in 2009.
4. The Company was approved by Investment Commission, MOEA of an investment of US\$814,000 in Liuzhou Antec Fangshen Electric System Co., Ltd. All of the shares have been sold out in 2012.
5. The Company was approved by Investment Commission, MOEA of a total investment of US\$391,085 in Alibaba (China) Technology Co., Ltd., Alibaba (China) Software Co., Ltd., Alibaba (Shanghai) Technology Co., Ltd., and Beijing Sinya Online Information Technology Co., Ltd., which have been sold out in 2012.
6. The Company was approved by Investment Commission, MOEA of an investment of US\$2,500,000 in Hongfuqiang Precision Electronics (Yingkou) Co., Ltd., which had been liquidated in 2012.
7. The Company was approved by Investment Commission, MOEA of an investment of US\$12,000,000 in Hong Fujin Precision Industrial (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.
8. The Company was approved by Investment Commission, MOEA of an investment of US\$8,000,000 in Foxconn Technology (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.
9. Qunkang Precision Component (Kunshan) Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$6,000,000 and completed the registration of business combination with Kangzhun Electronic Technology (Kunshan) Co., Ltd. at the competent authority in 2016. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
10. The Company was approved by Investment Commission, MOEA of an investment of US\$18,000,000 in Foshan Fu Hua Ke Precision Electronics Co., Ltd., which had been liquidated in December 2017. On October 22, 2018, MOEA approved the withdrawal of the investment of US\$13,500,000.
11. The Company was approved by Investment Commission, MOEA of an investment of US\$690,139 in Yantai Jiray Electronic Technology Co., Ltd., which had been liquidated by the competent authority on January 18, 2018.
12. The Company was approved by Investment Commission, MOEA of an investment of US\$53,490,425 in Champ Tech Optical (Foshan) Corporation, which have been sold out in 2018. On April 26, 2019, MOEA approved the withdrawal of the investment of US\$53,490,425.
13. The Company was approved by Investment Commission, MOEA of an investment of US\$20,000 in Jin Ji Trading (Linyi) Co., Ltd., which had been liquidated in 2019.
14. Kangzhun Electronic Technology (Kunshan) Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$112,689,109 and completed the registration of business combination with Fuyang Electronical Technology (Changshu) Co., Ltd. at the competent authority in 2019. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
15. The Company was approved by Investment Commission, MOEA of an investment of US\$2,126,394 in Jiaying Radioshack Trading Limited, which had been liquidated in 2019.
16. The Company was approved by Investment Commission, MOEA of an investment of US\$7,183,572 in FIH (Chengdu) Communication Technology Co., Ltd., which had been liquidated in 2019.
17. The Company was approved by Investment Commission, MOEA of an investment of US\$3,000,000 in Amlink (Shanghai) Ltd., which had been liquidated in 2019.
18. The Company was approved by Investment Commission, MOEA of an investment of US\$6,000,000 in Beijing Ainemo Network Technology Limited. All of the shares have been sold out in 2020.
19. The Company was approved by Investment Commission, MOEA of an investment of US\$20,000,000 in Fargan Technology Co., Ltd., which had been liquidated in 2020.
20. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$47,158 in Fujian 101 Education Technology Co., Ltd. All of the shares were sold out in 2020.
21. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$1,600,000 in Shenzhen Fuhongjie Technology Services Co., Ltd., which was liquidated in 2020.
22. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$15,000,000 in Ji Zhi Precision Technology (Shenzhen) Co., Ltd., which was liquidated in February 2021.
23. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$50,000,000 in Lianpu Technology (Shenzhen) Co., Ltd., which was liquidated in February 2021.
24. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$10,000,000 in Jin Ji Full Precision Machinery (Huaian) Co., Ltd., which was liquidated in October 2020.

25. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$3,100,239 in UER Technology (Shenzhen) Limited, which was liquidated in March 2021.
26. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$17,000,000 in TianJin Funayuanhuang Technology Co., Ltd., which was liquidated in October 2021.
27. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$7,500,000 in Fu Cheng Ke Precision Electronics (Yantai) Co., Ltd., which was liquidated in October 2019.
28. The Company was approved by Investment Commission, MOEA of an investment of US\$700,000 in Fushirui Precision Industry (Jiyuan) Co., Ltd., which was liquidated in April 2021.
29. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$4,100,000 in Fushirui Precision Industry (Jincheng) Co., Ltd., which was liquidated in November 2021.
30. Lankao Yude Environmental Material Technology Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$45,000,000 and completed the registration of business combination with Lankao Yufu Precision Technology Co., Ltd. at the competent authority in 2021. The surviving company is Lankao YuFu Precision Technology Co., Ltd.
31. The Company was approved by Investment Commission, MOEA of an investment of US\$170,000,000 in Nanjing Hongfusharp Precision Electronics Co., Ltd., which was liquidated in August 2022.
32. Hongye Precision Component (Kunshan) Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$5,800,000 and completed the registration of business combination with Hongzhun Precision Tooling (Kunshan) Co., Ltd. at the competent authority in 2021. The surviving company is Hongzhun Precision Tooling (Kunshan) Co., Ltd.
33. The Company was approved by Investment Commission, MOEA of an investment of US\$1,500,000 in Wuhu Ruichang Electric Systems Co., Ltd. All of the shares were sold out in 2021.
34. The Company was approved by Investment Commission, MOEA of an investment of US\$9,995,114 in Foshan Pulida Technology Co., Ltd. All of the shares were sold out in 2022.
35. The Company was approved by Investment Commission, MOEA of an investment of US\$75,336,000 in FIH (Nanjing) Intelligent Technology Co., Ltd., which was liquidated in March 2021.
36. The Company was approved by Investment Commission, MOEA of an investment of US\$7,000,000 in Allystar Technology (Shenzhen) Co., Ltd., which was liquidated in June 2022.
37. The Company was approved by Investment Commission, MOEA of an investment of US\$15,000,000 in Shenzhen Hongzhi yun chuang Technology Co., Ltd., which was liquidated in June 2022.
38. The Company was approved by Investment Commission, MOEA of an investment of US\$856,750 in Yuan Kang Agrictural Technology Co., Ltd., which was liquidated in June 2022.
39. The Company was approved by Investment Commission, MOEA of an investment of US\$1,593,143 in Jin Ji Full Precision Machinery (Qin Huang Dao) Co., Ltd., which was liquidated in June 2022.
40. The Company was approved by Investment Commission, MOEA of an investment of US\$20,736,768 in Hongqing Precision Machinery Co., Ltd., which was liquidated in 2023.
41. The Company was approved by Investment Commission, MOEA of an investment of US\$8,900,000 in G-TECH Optoelectronics (Shenzhen) Co., Ltd., which was liquidated in March 2023.
42. The Company was approved by Investment Commission, MOEA of an investment of US\$9,867,683 in Hongfei Precision Technology (Shenzhen) Co., Ltd., which was liquidated in June 2023.
43. The Company was approved by Investment Commission, MOEA of an investment of US\$3,973,964 in Innocom Technology (Chongqing) Co., Ltd., which was liquidated in 2023.

II. The following is a list of investments in Mainland China that have been reinvested by Chinese companies due to restructuring of investment structure, and whose investment amounts have been approved to be included in investments in Mainland China:

1. To the investees including Hongqunsheng Precision Electronics (Yingkou) Co., Ltd., Hongqisheng Precision Electronics (Qinhuangdao) Co., Ltd., Hong Heng Sheng Electronical Technology (Huaian) Co., Ltd., Fubo Industrial (Shenzhen) Co., Ltd., Qingding Precision Electronics (Huaian) Co., Ltd. and Yuding Precision Electronics (Huaian) Co., Ltd., the total investment of US\$216,509,695 has been approved by Investment Commission, MOEA. Manufacturing and marketing of flexible display and molding. However, Avary Holding (Shenzhen) Co., Limited acquired the above mentioned investees in response to the adjustment in the investment structure. The Company was approved by Investment Commission, MOEA on September 20, 2017.
2. An investment proposal totaling US\$922,949,697 in the investees in Mainland China has been approved by Investment Commission of MOEA. The investees included Ambit Microsystem (Shanghai) Co., Ltd., Amworld Microsystems (Shanghai) Limited, Jizhun Precision Industry (Huizhou) Co., Ltd., HongFuJing Precision Electronics (Tianjin) Co., Ltd., Fulian System Integration electronics(Hangzhou) Co., Ltd., Nanning Fulian Fugui Precision Industrial Co., Ltd., Futaihua Precision Industrial Co., Ltd., Futaihua Precision Electronics (Zhengzhou) Co., Ltd., Futaihua Precision Electronics (Jiyuan) Co., Ltd. and Fulian Yuzhan Technology (Henan) Co., Ltd.. However, Foxconn Industrial Internet Co., Ltd. will acquire the aforementioned investees in Mainland China in response to changes in the Company's investment framework. The Company has reported to Investment Commission of MOEA about the investment adjustment on May 26, 2017.

III. The following is a list of investments in Mainland China that have been reinvested by Chinese companies due to restructuring of investment structure, and whose investment amounts have been approved to be canceled.

The Company was approved by Investment Commission, MOEA of an investment of US\$12,500,000 in Foxway Precision Industry (Hangzhou) Co., Ltd.. However, Fulian System Integration Electronics (Hangzhou) Co., Ltd. will acquire the aforementioned investees in Mainland China in response to changes in the Company's investment framework. The Company has reported to Investment Commission of MOEA about the investment adjustment on September 14, 2023.

IV. Pursuant to the newly amended "Review Principles of Investment and Engagement of Technological Cooperation in Mainland China" dated August 29, 2008, since the Company has obtained the certificate of being qualified for operating headquarters, which was issued by the Industrial Development Bureau , MOEA, the ceiling amount of the investment in Mainland China is not applicable to the Company.

V. The Company invests in the company via investee companies in Mainland China including, Shanghai Joyspeed Global Cargo Co., Ltd., Shanghai Topone Logistics Co., Ltd., Wang Hui Trading Co., Ltd. -China Shanghai, Shanghai Ketai Huajie Investment Co., Ltd., Shanghai Foxconn Co., Ltd., Shanghai Fusheng New Energy Technology Co., Ltd., Shanghai Fujingtong Business Factoring Limited, Shanghai Futaitong International Logistics Co., Ltd., Shanghai Zhuxuntong Import & Export Co., Ltd., Shan Hai Pengzhan Investment Co., Ltd., Shanghai Ganxing Logistics Co., Ltd., Shandong Wangliu Logistics Co., Ltd., Shandong Fujikang Intelligent Manufacturing Co., Ltd., Shandong Chengshang Energy Co., Ltd., Foshan Zhizaogu Chanyeshifanji Co., Ltd., Foshan Zhizaogu Chuangxinzhongxin Co., Ltd., Foxconn Data Technology Co., Ltd., Industrial Fulian (Fujian) Digital Technology Co., Ltd., Gong Ye Fu Lian Foshan Zhizaogu Co., Ltd., Foxconn Industrial Internet Hengyang Smart Valley Co., Ltd., Zhongshan InnoCloud Intellectual Property Services Co., Ltd., YuanFu (Shenzhen) Technology Co., Ltd., Inner Mongolia Topone Logistics Co., Ltd., Inner Mongolia Guijinyuan Supply Chain Management Co., Ltd., Inner Mongolia Kaopu Supply Chain Management Co., Ltd., Inner Mongolia Xin Jing Photovoltaic Power Generation Co., Ltd., Taiyuan Jusda Supply Chain Management Co., Ltd., Taiyuan Fuchi Technology Co., Ltd., Beijing Topone Logistics Co., Ltd., Beijing Fusharp Electronic Commerce Ltd., Beijing Fuyang New Energy Technology Co., Ltd., Sichuan Joyspeed Global Cargo Co., Ltd., GanSu Fuguangyuan Electronic Technology Co., Ltd., MingYang Real Estate Development (Kunshan) Co., Ltd., Leapsyworld Co., Ltd., Chengdu Yipu Logistics Co., Ltd., Chengdu Zhuxuntong Import & Export Co., Ltd., Chengdu Fulian Zhuren Technology Co., Ltd., Jiangsu Yuchai Logistics Co., Ltd., Xi'an Topone Logistics Co., Ltd., Changsha Jusda Supply Chain Management Co., Ltd., Kunshan XinYang Real Estate Development Co., Ltd., Hangzhou Jusda Supply Chain Management Limited, Hangzhou Jiangyu Innovation Medical Technology Co., Ltd., Dongying PV Technology Co., Ltd., Wuhan Jusda Supply Chain Management Limited, Wuhan Topone Logistics Co., Ltd., Wuhan Zhunxuntong Enterprise Service Co., Ltd., Henan Zhongyuan Finance & Fund Management Co., Ltd., Henan Zhongyuan Financial Leasing Co., Ltd., Henan Yupin Real Estate Co., Ltd., Henan Fuchi Technology Co., Ltd., Qingdao Shanghe Foxconn Smart Agriculture Technology Company, Qingdao Ruitaitong Supply Chain Management Co., Ltd., Polight Technology (Foshan) Co., Ltd., QianHai Yuzhan (Shenzhen) Consulting Management Co., Ltd., Nanjing Futeng New Energy Automobile Technology Co., Ltd., Nantong ScienBizip Intellectual Property Agency Co., Ltd., Nanning Fulian Fugui Precision Industrial Co., Ltd., Maoming Yijie Logistics Co., Ltd., Chongqing Guanzhuo Technology Co., Ltd., Chongqing Futaotong Lotistics Limited Co., Ltd., Chongqing FuGui Electronics Co., Ltd., Chongqing Zhunxuntong Customs Service Co., Ltd., Chongqing Jingmei Precision Electronics Co., Ltd., JUSDA Energy Technology (Zhoushan) Co., Ltd., Triple Win Technology (JinCheng) Co., Ltd., Jincheng Foxconn Intelligent Manufacturing Vocational Training School Co., Ltd., Jincheng Hongren Technology Co., Ltd., Jincheng Hongzhi Nano Optical-Mechanical-Electrical Institute Co., Ltd., Jincheng Hongshuo Intelligent Technology Co., Ltd., Taibangjie Supply Chain Management (Shenzhen) Co., Ltd., Hainan Aifengpai Information Technology Co., Ltd., Infocus Precision Industry (Shenzhen) Co., Limited, Talentek Microelectronics (He Fei) Limited, Ambit Microsystems (JiaShan) Ltd., Jizhun Precision Industry (Huizhou) Co., Ltd., HuaiAn MingYang Real Estate Development Co., Ltd., Huaian Fulitong Trading Co., Ltd., Huaian Fuyang Soleros Technology Co., Ltd., Shenzhen Yuchai Logistics Co., Ltd., Shenzhen eLux Display Co., Ltd., Shenzhen Topone Logistics Co., Ltd., ShenZhen Jinchangzhi Technology Co., Ltd., Jin Ji Tiger Investment Holding Co., Ltd., Shenzhen Qianhai Jusda Supply Chain Management Ltd., Shenzhen Zhuxuntong Technology Co., Ltd., Shenzhen Foxconn Advanced Manufacturing Capacity Training University, ShenZhen Fuhongxun Technology Co., Ltd., Shenzhen Fortune Fintech Co., Ltd., Shenzhen Fertile Plan International Logistics Co., Ltd., Shenzhen Fu Neng New Energy Technology Co., Ltd., ShenZhen Fulianwang Internet Of Things Intelligent Home Furnishing Co., Ltd., Shenzhen Fu Rong Inclusive Finance Co., Ltd., Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd., Shenzhen Fuhongjie Technology Service Co., Ltd., Shenzhen Dengmao Science And Technology Company, Shenzhen Hyper Power Information Technology Co., Ltd., Smart Shell Office (Shenzhen) Co., Ltd., Shenzhen Hongzhaoda Technology services Co., Ltd., Yantian Jusda Supply Chain Management Co., Ltd., Shenzhen Hengdrive Electric Co., Ltd., Shenzhen Fulian Fugui Precision Industry Co., Ltd., Shenzhen Fulian Intelligent Manufacturing Industry Innovation Center Co., Ltd., Shenzhen Zhanggongzhi Technology Service Co., Ltd., Shenzhen Intelligent Manufacturing Valley Industrial Internet Innovation Center Co., Ltd., Fulian Intelligent Workshop (Shenzhen) Co., Ltd., Shenzhen Dingyuanyuan Technology Service Co., Ltd., Shenzhen Jingjiang Yunchuang Technology Co., Ltd., Shenzhen Jingji Precision Machinery Trade Co., Ltd., Innovative & Intelligent Factory Accelerator (Shenzhen) Co., Ltd., InnoPower Beijing Technology Co., Ltd., Foxconn Agricultural Technology (Shenzhen) Co., Ltd., Foxconn Innovation Industry Development Group Co., Ltd., Fu You Wan De Trading Co., Ltd., Fu MinG Tuo property management (Shenzhen) Co., Ltd., Fujintong Financial Information Serves (Shanghai) Co., Ltd., FuXiang Private equity investment fund joint venture, Fumeng Electronical Technology (Heze) Co., Ltd., Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd., Rich Dreams Network Technology (Hangzhou) Limited, Fulian Cloud Computing (TianJin) Co., Ltd., Fulian Baijiatai (Beijing) Trade Co., Ltd., Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd., Fulian Technology (Shanxi) Co., Ltd., Fulian Technology (Zhoukou) Co., Ltd., Fulian Technology (Wuhan) Co., Ltd., Fulian Technology (Jincheng) Co., Ltd., Fulian Technology (Jiyuan) Co., Ltd., Fulian Technology (Lankao) Co., Ltd., Fulian Technology (Hebi) Co., Ltd., BaiChang Technology Service (Tianjin) Co., Ltd., Amworld Microsystems (Shanghai) Limited, Ambit Microsystem (Shanghai) Co., Ltd., Fulian System Integration Electronics (Hangzhou) Co., Ltd., Fulian System Integration Electronics (Haining) Co., Ltd., Fujia Zhichuang (Shenzhen) Technology Co., Ltd., Fujiyun (Shenzhen) Technology Co., Ltd., Fulian Fuyi Precision Industry (Dongguan) Co., Ltd., Taiyuan Fulian Intelligent Workshop Co., Ltd., Fulian Intelligent Workshop (Zhengzhou) Co., Ltd., Fulian Yuzhan Technology (Henan) Co., Ltd., Fulian Yuzhan Precision Technology Co., Ltd., Fulian Yuzhan Technology (Hengyang) Co., Ltd., Fulian Yu Kang Medical Technology (Shenzhen) Co., Ltd., Fulian Precision Technology Ganzhou Co., Ltd., Fulian Precision Electronics (Tianjin) Co., Ltd., Fulian Precision Electronics (Guiyang) Co., Ltd., Fulian Precision Electronics (Zhengzhou) Co., Ltd., Flow Vision Technology Company, FuYun Acoustics Technology (ShenZhen) Co., Ltd., Langfang City Fuyang New Energy Technology Co., Ltd., Langfang Fertile Plan Logistics Co., Ltd., Hunan Jusda Supply Chain Management Co., Ltd., Guizhou Hangtuo Wulian Technology Co., Ltd., Guizhou Fuzhikang Precision Electronics Co., Ltd., Guizhou Fuhuada Precision Electronics Co., Ltd., Sound Solutions International Co., Ltd., SSI Precision Equipment (Zhenjiang) Co., Ltd., Xiamen Futaitong International Logistics Co., Ltd., Jusda Supply Chain Management (Shanghai) Co., Ltd., Jusda Scm (Huaian) Co., Ltd., Jusda Energy Technology (Shanghai) Co., Ltd., Yantaishi Fulitong International Trading Co., Ltd., Yantai Futaitong International Logistics Co., Ltd., Yantai Hongfu Occupation Training School, Ur Material (Yantai) Co., Ltd., JiaShan PV Technology Co., Ltd., Jiaying Zhixie Trading Co., Ltd., JiaXin Aifengpai Trading Co., Ltd., Guangzhou Wangliu Logistics Co., Ltd., Guangzhou Circutech Technology Co., Ltd., Guangzhou Jusda Supply Chain Management Co., Ltd., Ur Material Technology (Guangzhou) Co., Ltd., China ASEAN Supply Chain Management Co., Ltd., Yulin Yuchai Warehousing Service Co., Ltd., Guangxi Yuchi Zhilian Technology Co., Ltd., Guangxi Youfu Logistics Co., Ltd., Guangxi Dynamic Power technology development Co., Ltd., Guangxi Yuchai MRT Logistics Co., Ltd., Guangxi Kairui Supply Chain Management Co., Ltd., Guangxi Fumeng Innovation Technology Co., Ltd., Guangxi Changxing Tire Sales Co., Ltd., Guangxi Changtu Tire Sales Co., Ltd., Guangxi Changda Tire Sales Co., Ltd., Guangxi Changqi Tire Sales Co., Ltd., Guangxi KUKE Supply Chain Technology Co., Ltd., Zhengzhou Yongyang Detection Service Co., Ltd., Zhongyuan Micro-credit Co., Ltd., Zhengzhou Fuyusheng Energy Technology Co., Ltd., Zhengzhou Fuyucheng Agricultural Biotechnology Co., Ltd., Zhengzhou Fulian Hongren Technology Co., Ltd., Zhengzhou Jusda Logistics Co., Ltd., Zhengzhou Zhunxuntong technology Co., Ltd., Zhengzhou WanmaYun Elec. Technology Co., Ltd., Kaopu Information Technology (Beijing) Co., Ltd., Hengyang Hengzhifu Finance And Accounting Services Co., Ltd., Hengyang Futaitong Precision Industry Co., Ltd., Hengyang Smart Valley Vocational Training School Co., Ltd., Ur Industry Materials (LangFang) Co., Ltd., Ur New Materials Technology (Wuhan) Co., Ltd., Ur Hongxin Testing Technology (Dongguan) Co., Ltd., Ur Hongxin Detection Technology (Shenzhen) Co., Ltd., Jinan Development Property Development Co., Ltd., Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd., Foxway Precision Industry (Hangzhou) Co., Ltd., Hongfu (Shenzhen) Equity Investment Fund Management Co., Ltd., HongFuCheng Technology (Tianjin) Co., Ltd., Honfucheng Precision Electronics (Chengdu) Co., Ltd., Hongfu Innovation (Hangzhou) Co., Ltd., Hongfujing Precision electronic (KaiLi) Co., Ltd., Foxtron Vehicle Technologies (Hangzhou) Co., Ltd., Hong Chi Consultant (Shenzhen) Co., Ltd., Hong Ding Management Consultants (Shenzhen) Co., Ltd., FXNWin New Energy Technology (Shenzhen) Co., Ltd., Sound Intelligent Manufacturing Technology (Zhenjiang) Co., Ltd., Jiangyu Innovation Medical Technology Chengdu Co., Ltd., Penglong Real Estate Development (Jincheng) Co., Ltd. Except for the investment via the holding companies in Mainland China, other investments. Except for the investment via the holding companies in Mainland China, other investments shall be approved by Investment Commission of the Ministry of Economic Affairs.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Bonds Payable

December 31, 2023

Table 12

Expressed in thousands of TWD

(Except as otherwise indicated)

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount					Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Balance as at December 31, 2023	Amortisation for the period	Book value		
First debenture issue of 2014	Bank SinoPac Co., Ltd.											
Bond D		2014/3/18	10 years	Note 1	2.00	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -	\$ 2,500,000	None	
Second debenture issue of 2014	"											
Bond D		2014/5/21	10 years	"	1.95	4,200,000	-	4,200,000	-	4,200,000	"	
Third debenture issue of 2014	"											
Bond B		2014/7/8	10 years	"	1.95	6,000,000	-	6,000,000	-	6,000,000	"	
Fourth debenture issue of 2014	"											
Bond D		2014/10/8	10 years	"	2.02	2,200,000	-	2,200,000	-	2,200,000	"	
Bond E		"	12 years	"	2.15	200,000	-	200,000	-	200,000	"	
Second debenture issue of 2015	"											
Bond G		2015/6/24	10 years	"	1.90	500,000	-	500,000	-	500,000	"	
Third debenture issue of 2015	"											
Bond H		2015/9/29	12 years	"	2.00	300,000	-	300,000	-	300,000	"	
Fourth debenture issue of 2015	"											
Bond G		2015/11/30	10 years	"	1.75	100,000	-	100,000	-	100,000	"	
Bond H		"	12 years	"	1.95	200,000	-	200,000	-	200,000	"	
First debenture issue of 2016	"											
Bond F		2016/6/7	7 years	"	0.95	1,800,000	(1,800,000)	-	-	-	"	
Bond G		"	10 years	"	1.20	1,800,000	-	1,800,000	-	1,800,000	"	
Second debenture issue of 2016	"											
Bond F		2016/8/8	7 years	"	0.90	2,900,000	(2,900,000)	-	-	-	"	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount					Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Balance as at December 31, 2023	Amortisation for the period	Book value		
First debenture issue of 2017	Bank SinoPac Co., Ltd.											
Bond D		2017/5/17	7 years	Note 1	1.36	\$ 900,000	\$ -	\$ 900,000	\$ -	\$ 900,000	None	
Bond E		"	10 years	"	1.53	400,000	-	400,000	-	400,000	"	
Second debenture issue of 2017	"											
Bond E		2017/8/8	6 years	"	1.18	200,000	(200,000)	-	-	-	"	
Bond F		"	7 years	"	1.30	2,000,000	-	2,000,000	-	2,000,000	"	
Bond G		"	10 years	"	1.52	700,000	-	700,000	-	700,000	"	
Third debenture issue of 2017	"											
Bond C		2017/11/16	7 years	"	1.18	1,950,000	-	1,950,000	-	1,950,000	"	
Bond D		"	10 years	"	1.40	1,000,000	-	1,000,000	-	1,000,000	"	
First debenture issue of 2018	"											
Bond B		2018/5/9	5 years	"	0.89	3,100,000	(3,100,000)	-	-	-	"	
Bond C		"	6 years	"	0.96	200,000	-	200,000	-	200,000	"	
Bond D		"	7 years	"	1.05	3,200,000	-	3,200,000	-	3,200,000	"	
Bond E		"	10 years	"	1.35	1,500,000	-	1,500,000	-	1,500,000	"	
Second debenture issue of 2018	"											
Bond C		2018/7/27	5 years	"	0.87	3,900,000	(3,900,000)	-	-	-	"	
Bond D		"	6 years	"	0.92	500,000	-	500,000	-	500,000	"	
Bond E		"	7 years	"	1.00	2,300,000	-	2,300,000	-	2,300,000	"	
Bond F		"	10 years	"	1.30	1,400,000	-	1,400,000	-	1,400,000	"	
First debenture issue of 2019	"											
Bond B		2019/10/22	5 years	"	0.80	1,900,000	-	1,900,000	-	1,900,000	"	
Bond C		"	6 years	"	0.86	500,000	-	500,000	-	500,000	"	
Bond D		"	7 years	"	0.90	2,500,000	-	2,500,000	-	2,500,000	"	
Bond E		"	10 years	"	1.10	950,000	-	950,000	-	950,000	"	
Second debenture issue of 2019	"											
Bond A		2020/1/9	5 years	"	0.81	1,700,000	-	1,700,000	-	1,700,000	"	
Bond B		"	6 years	"	0.85	500,000	-	500,000	-	500,000	"	
Bond C		"	7 years	"	0.92	2,350,000	-	2,350,000	-	2,350,000	"	
Bond D		"	10 years	"	1.12	1,650,000	-	1,650,000	-	1,650,000	"	

Table 12 Page 2



Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount					Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Balance as at December 31, 2023	Amortisation for the period	Book value		
First debenture issue of 2020	Bank SinoPac Co., Ltd.											
Bond A		2020/5/14	5 years	Note 1	0.80	\$ 1,900,000	\$ -	\$ 1,900,000	\$ -	\$ 1,900,000	None	
Bond B		"	7 years	"	0.90	4,100,000	-	4,100,000	-	4,100,000	"	
Bond C		"	10 years	"	1.00	600,000	-	600,000	-	600,000	"	
Second debenture issue of 2020	"											
Bond A		2020/9/9	5 years	"	0.69	2,850,000	-	2,850,000	-	2,850,000	"	
Bond B		"	7 years	"	0.79	3,700,000	-	3,700,000	-	3,700,000	"	
Bond C		"	10 years	"	0.90	1,400,000	-	1,400,000	-	1,400,000	"	
Bond D		"	12 years	"	1.00	300,000	-	300,000	-	300,000	"	
Third debenture issue of 2020	"											
Bond A		2020/12/28	5 years	"	0.53	1,800,000	-	1,800,000	-	1,800,000	"	
Bond B		"	7 years	"	0.63	6,600,000	-	6,600,000	-	6,600,000	"	
Bond C		"	10 years	"	0.68	3,400,000	-	3,400,000	-	3,400,000	"	
Bond D		"	15 years	"	0.90	200,000	-	200,000	-	200,000	"	
First debenture issue of 2021	"											
Bond A		2021/5/14	3 years	"	0.48	1,300,000	-	1,300,000	-	1,300,000	"	
Bond B		"	5 years	"	0.54	2,100,000	-	2,100,000	-	2,100,000	"	
Bond C		"	7 years	"	0.63	5,700,000	-	5,700,000	-	5,700,000	"	
Bond D		"	10 years	"	0.73	2,200,000	-	2,200,000	-	2,200,000	"	
Bond E		"	15 years	"	0.95	700,000	-	700,000	-	700,000	"	
Second debenture issue of 2021	"											
Bond A		2021/9/30	5 years	"	0.51	2,550,000	-	2,550,000	-	2,550,000	"	
Bond B		"	7 years	"	0.62	10,300,000	-	10,300,000	-	10,300,000	"	
Bond C		"	10 years	"	0.70	2,400,000	-	2,400,000	-	2,400,000	"	
Bond D		"	15 years	"	0.84	200,000	-	200,000	-	200,000	"	
Third debenture issue of 2021	"											
Bond A		2021/12/8	3 years	"	0.55	1,000,000	-	1,000,000	-	1,000,000	"	
Bond B		"	5 years	"	0.63	5,500,000	-	5,500,000	-	5,500,000	"	
Bond C		"	7 years	"	0.72	4,000,000	-	4,000,000	-	4,000,000	"	
Bond D		"	10 years	"	0.82	1,650,000	-	1,650,000	-	1,650,000	"	

Table 12 Page 3

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount					Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Balance as at December 31, 2023	Amortisation for the period	Book value		
First debenture issue of 2022	Bank SinoPac Co., Ltd.											
Bond A		2022/5/6	3 years	Note 1	1.05	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ 200,000	None	
Bond B		"	5 years	"	1.15	3,500,000	-	3,500,000	-	3,500,000	"	
Bond C		"	7 years	"	1.20	800,000	-	800,000	-	800,000	"	
Second debenture issue of 2022	"											
Bond A		2022/8/18	3 years	"	1.60	3,200,000	-	3,200,000	-	3,200,000	"	
Bond B		"	5 years	"	1.67	5,400,000	-	5,400,000	-	5,400,000	"	
Bond C		"	7 years	"	1.70	1,300,000	-	1,300,000	-	1,300,000	"	
Bond D		"	10 years	"	1.85	700,000	-	700,000	-	700,000	"	
Third debenture issue of 2022	"											
Bond A		2022/10/21	3 years	"	1.65	1,200,000	-	1,200,000	-	1,200,000	"	
Bond B		"	5 years	"	1.75	6,700,000	-	6,700,000	-	6,700,000	"	
Bond C		"	7 years	"	1.80	300,000	-	300,000	-	300,000	"	
Bond D		"	10 years	"	1.95	300,000	-	300,000	-	300,000	"	
First debenture issue of 2023	"											
Bond A		2023/4/20	3 years	"	1.50	1,300,000	-	1,300,000	-	1,300,000	"	
Bond B		"	5 years	"	1.62	12,600,000	-	12,600,000	-	12,600,000	"	
Bond C		"	7 years	"	1.68	4,500,000	-	4,500,000	-	4,500,000	"	
Bond D		"	10 years	"	1.85	2,900,000	-	2,900,000	-	2,900,000	"	
Second debenture issue of 2023	"											
Bond A		2023/7/5	3 years	"	1.52	800,000	-	800,000	-	800,000	"	
Bond B		"	5 years	"	1.62	6,200,000	-	6,200,000	-	6,200,000	"	
Bond C		"	7 years	"	1.68	2,000,000	-	2,000,000	-	2,000,000	"	
Bond D		"	10 years	"	1.83	3,350,000	-	3,350,000	-	3,350,000	"	
Third debenture issue of 2023	"											
Bond A		2023/9/14	3 years	"	1.53	700,000	-	700,000	-	700,000	"	
Bond B		"	5 years	"	1.65	6,300,000	-	6,300,000	-	6,300,000	"	
Bond C		"	7 years	"	1.70	1,900,000	-	1,900,000	-	1,900,000	"	
Bond D		"	10 years	"	1.81	6,300,000	-	6,300,000	-	6,300,000	"	
Fourth debenture issue of 2023	"											
Bond A		2023/11/22	5 years	Note 3	1.72	1,400,000	-	1,400,000	-	1,400,000	"	
Bond B		"	7 years	"	1.74	900,000	-	900,000	-	900,000	"	

Table 12 Page 4

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount					Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Balance as at December 31, 2023	Amortisation for the period	Book value		
Issued Foreign unsecured corporate bonds in the amount of USD	-	2016/9/23	10 years	Note 2	3.00	USD 400,000 thousand	\$ -	USD 400,000 thousand	\$ -	USD 400,000 thousand	None	
Issued Foreign unsecured corporate bonds in the amount of JPY	-	2017/9/20	7 years	"	0.70	JPY 2,500,000 thousand	-	JPY 2,500,000 thousand	-	JPY 2,500,000 thousand	"	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2019/3/12	5 years	"	3.75	USD 700,000 thousand	-	USD 700,000 thousand	-	USD 700,000 thousand	"	
Issued Foreign unsecured corporate bonds in the amount of USD	-	"	10 years	"	4.25	USD 300,000 thousand	-	USD 300,000 thousand	-	USD 300,000 thousand	"	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2020/10/28	5 years	"	1.63	USD 800,000 thousand	-	USD 800,000 thousand	-	USD 800,000 thousand	"	
Issued Foreign unsecured corporate bonds in the amount of USD	-	"	10 years	"	2.50	USD 600,000 thousand	-	USD 600,000 thousand	-	USD 600,000 thousand	"	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2021/8/25	7 years	"	1.88	USD 110,000 thousand	-	USD 110,000 thousand	-	USD 110,000 thousand	"	
First convertible debenture issue of 2018	-	2018/2/12	5 years	"	0.00	1,500,000	(1,500,000)	-	-	-	"	
First convertible debenture issue of 2021	-	2021/8/5	5 years	"	0.00	19,584,600	-	19,183,116	-	19,183,116	"	

Note 1:Principal is due at maturity. Interest is paid annually at simple interest rate.

Note 2:Principal is due at maturity. Interest is paid semi-annually at simple interest rate.

Note 3:The Company's bonds are Sustainability-Linked Bonds (SLB) with coupon rates linked to the sustainability performance targets set by the Company. If none of the trigger event occurs, the fixed interest rate will be 1.72% per annum for Bond A and 1.74% per annum for Bond B. If a trigger event occurs, the fixed interest rate of the bonds will be adjusted. Information about Sustainability-Linked Bonds will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Major Shareholders Information  
December 31, 2023

Table 13

Major Shareholders	Shareholding	
	Number of Shares Held	Shareholding Ratio
Terry Gou	1,742,198,518	12.56 %

**HON HAI PRECISION INDUSTRY CO., LTD.  
AND SUBSIDIARIES  
CONSOLIDATED FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITORS' REPORT  
DECEMBER 31, 2022 AND 2021**

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For the convenience of readers and for information purpose only, the auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language auditors' report and financial statements shall prevail.

## INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of Hon Hai Precision Industry Co., Ltd.

### **Opinion**

We have audited the accompanying consolidated balance sheets of Hon Hai Precision Industry Co., Ltd. and its subsidiaries (the "Group") as of December 31, 2022 and 2021, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, based on our audits and the reports of other independent auditors, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2022 and 2021, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

### **Basis for opinion**

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

### **Key audit matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Group's 2022 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Group's 2022 consolidated financial statements are stated as follows:

### **Cut-off of hub sales revenue**

#### Description

Refer to Note 4(35) for accounting policies on revenue recognition.

The Group recognises revenue upon acceptance of the goods by the customers (when control of the products is transferred) if picked up from hub. For pick-ups from hub, the Group recognises sales revenue based on movements of inventories contained in the statements or other information provided by the hub custodians. As the hubs are located around the world with numerous custodians, the frequency and contents of statements provided by custodians vary, and the process of revenue recognition involves numerous manual procedures, these factors may potentially result in inaccurate timing of sales revenue recognition and the discrepancy in inventory quantities between the physical inventory and accounting records.

As there are numerous daily sales revenue transactions from hubs and the transaction amounts prior to and after the balance sheet date are significant to the financial statements, we identified the cut-off of hub sales revenue as a key audit matter.

#### How our audit addressed the matter

We performed the following audit procedures in respect of the above key audit matter:

- A. Assessed and tested the appropriateness of internal controls over the cut-off of hub sales revenue for a specific period prior to and after the balance sheet date, including agreeing to respective supporting documents provided by hub custodians, and validated the proper timing of recognising movements of inventories and respective transfer of cost of goods sold.
- B. Confirmed or conducted physical count of inventory quantities held at hubs and agreed to accounting records.

### **Allowance for inventory valuation losses**

#### Description

Refer to Note 4(14) for accounting policies on inventory valuation, Note 5(2)3 for uncertainty of accounting estimates and assumptions in relation to inventory valuation losses, and Note 6(8) for details of inventories. As of December 31, 2022, the Group's inventories and allowance for inventory valuation losses amounted to NT\$965,500,199 thousand and NT\$26,478,147 thousand, respectively.

The Group is primarily engaged in manufacturing and sales of 3C electronic products. Due to rapid technological innovations, short lifespan of electronic products and fluctuations in market prices, there

is a higher risk of inventory losses arising from market value decline or obsolescence. The Group recognises inventories at the lower of cost and net realisable value, and the net realisable value is estimated based on historical experience. An allowance for inventory valuation losses is provided for those inventories aged over a certain period and those individually identified as obsolete or damaged.

As the amounts of inventories are material, the types of inventories vary, and the estimation of net realisable value for individually obsolete or damaged inventories is subject to management's judgment, we considered the allowance for inventory valuation losses a key audit matter.

How our audit addressed the matter

We performed the following audit procedures in relation to the provision for inventory valuation losses for individually obsolete or damaged inventories:

- A. Ensured consistent application of accounting policies in relation to allowance for inventory valuation losses and assessed the reasonableness of these policies.
- B. Validated the appropriateness of system logic of inventory aging report utilised by management to ensure proper classification of inventories aged over a certain period.
- C. Evaluated the reasonableness of inventories individually identified as obsolete or damaged by checking the related supporting documents and comparing with the information obtained from physical inventory count.
- D. Discussed with management the net realisable value of inventories aged over a certain period and individually identified as obsolete or damaged, validated respective supporting documents and reperformed the calculation.

**Impairment assessment on goodwill arising from the acquisition of Belkin International Inc. ("Belkin") and its subsidiaries**

Description

Refer to Note 4(20) for accounting policy on impairment assessment of non-financial assets, Note 5(2)2 for critical accounting estimates and assumptions in relation to impairment assessment of goodwill, and Note 6(14) for details of impairment loss.

As of December 31, 2022, the Group had goodwill arising from the acquisition of Belkin and its subsidiaries amounting to NT\$11,684,205 thousand.

Impairment assessment is performed based on the value in use calculation using the discounted cash flow model to determine the recoverable amounts of the cash-generating unit ("CGU"). As the key assumptions, including expected growth rate and discount rate, used in the calculation of expected future cash flows involve significant judgment and estimation uncertainty and have a significant impact in



assessing goodwill impairment, we considered the impairment assessment on goodwill arising from the acquisition of Belkin and its subsidiaries a key audit matter.

How our audit addressed the matter

We performed the following audit procedures in respect of the above key audit matter:

- A. Obtained an understanding of, and validated the key control procedures performed by management, including review and approval of financial budgets and assumptions.
- B. Assessed the appropriateness of the valuation methodology used in determining the recoverable amount.
- C. Involved valuation specialists to assess the reasonableness of the key assumptions, including expected growth rate, expected gross margin and discount rate, used as follows:
  - (a) Evaluated the assumptions used, mainly expected growth rate and expected gross margin used in the impairment assessment by comparing them to historical results, economic and industry forecast;
  - (b) Benchmarked the discount rate range which is used in determining the recoverable amount against certain market data and industry research; and
  - (c) Performed sensitivity analysis over key assumptions used in the model to evaluate the potential impact on the recoverable amounts.

**Other matter – Reference to audits of other independent auditors**

We did not audit the financial statements of certain consolidated subsidiaries. Those financial statements were audited by other independent auditors, whose reports thereon have been furnished to us, and our opinion expressed herein, insofar as it relates to the amounts included in the consolidated financial statements relative to these consolidated subsidiaries was based solely on the reports of other independent auditors. Total assets of these consolidated subsidiaries amounted to NT\$150,659,032 thousand and NT\$145,992,392 thousand, constituting 3.64% and 3.73% of the consolidated total assets as of December 31, 2022 and 2021, respectively, and total operating revenues amounted to NT\$228,515,755 thousand and NT\$202,530,777 thousand, constituting 3.45% and 3.38% of the consolidated total operating revenues for the years then ended, respectively.

**Other matter – Parent company only financial reports**

We have audited and expressed an unqualified opinion on the parent company only financial statements of Hon Hai Precision Industry Co., Ltd. as at and for the years ended December 31, 2022 and 2021.

## **Responsibilities of management and those charged with governance for the consolidated financial statements**

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

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

Those charged with governance, including the Audit Committee, are responsible for overseeing the Group's financial reporting process.

## **Auditor's responsibilities for the audit of the consolidated financial statements**

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

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

- A. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

- B. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal controls.
- C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- D. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- E. Evaluate the overall presentation, structure, and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- F. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Hsu, Yung-Chien    Hsu, Sheng-Chung  
for and on behalf of PricewaterhouseCoopers, Taiwan  
March 15, 2023

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The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

**HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES**  
**CONSOLIDATED BALANCE SHEETS**  
**DECEMBER 31, 2022 AND 2021**  
**(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)**

Assets		Notes	December 31, 2022		December 31, 2021	
			AMOUNT	%	AMOUNT	%
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 1,062,326,324	26	\$ 1,059,417,011	27
1110	Financial assets at fair value through profit or loss - current	6(2)	4,664,142	-	1,332,824	-
1120	Financial assets at fair value through other comprehensive income - current	6(3)	44,069	-	130,622	-
1136	Financial assets at amortised cost, net - current	6(4) and 8	17,696,967	-	48,008,438	1
1139	Financial assets for hedging - current	6(5)	-	-	1,068,785	-
1170	Accounts receivable, net	6(6)	1,060,980,085	26	1,125,762,611	29
1180	Accounts receivable - related parties, net	7	37,710,086	1	35,455,895	1
1200	Other receivables	6(7)(12)	56,002,627	1	59,510,406	2
1210	Other receivables - related parties	7	1,719,679	-	2,777,421	-
130X	Inventory	6(8)	939,022,052	23	672,145,365	17
1410	Prepayments	7	17,280,096	-	18,057,414	1
1470	Other current assets	6(4)	3,059,394	-	10,750,494	-
11XX	Total current assets		3,200,505,521	77	3,034,417,286	78
Non-current assets						
1510	Financial assets at fair value through profit or loss - non-current	6(2)	88,397,440	2	88,481,743	2
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	84,586,400	2	112,718,725	3
1535	Financial assets at amortised cost, net - non-current	6(4) and 8	12,913,993	-	23,449,084	1
1550	Investments accounted for using equity method	6(9)	239,489,049	6	194,593,652	5
1600	Property, plant and equipment	6(10) and 8	362,404,684	9	310,107,309	8
1755	Right-of-use assets	6(11) and 7	40,405,796	1	40,260,192	1
1760	Investment property - net	6(13)	10,438,085	-	10,356,499	-
1780	Intangible assets	6(14)	46,660,039	1	45,352,837	1
1840	Deferred income tax assets	6(38)	20,761,532	1	20,443,452	-
1900	Other non-current assets	6(12)(15) and 8	27,411,741	1	28,697,615	1
15XX	Total non-current assets		933,468,759	23	874,461,108	22
1XXX	Total assets		\$ 4,133,974,280	100	\$ 3,908,878,394	100

(Continued)

**HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES**  
**CONSOLIDATED BALANCE SHEETS**  
**DECEMBER 31, 2022 AND 2021**  
**(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)**

Liabilities and Equity		Notes	December 31, 2022		December 31, 2021	
			AMOUNT	%	AMOUNT	%
Current liabilities						
2100	Short-term loans	6(17)	\$ 582,610,083	14	\$ 546,372,008	14
2110	Short-term notes and bills payable	6(16)	31,491,497	1	23,999,117	1
2120	Financial liabilities at fair value through profit or loss - current	6(2)	3,595,029	-	964,015	-
2170	Accounts payable		1,050,264,198	25	1,055,155,222	27
2180	Accounts payable - related parties	7	18,676,748	-	21,022,980	-
2200	Other payables	6(18) and 7	246,735,591	6	213,094,933	5
2230	Current tax liabilities	6(38)	24,602,394	1	26,474,025	1
2250	Provisions for liabilities - current	6(25)	3,891,380	-	2,876,585	-
2280	Current lease liabilities	7	8,333,100	-	7,364,055	-
2320	Long-term liabilities, current portion	6(20)(21)	33,092,726	1	38,586,760	1
2399	Other current liabilities	6(19)	110,520,773	3	61,770,571	2
21XX	Total current liabilities		2,113,813,519	51	1,997,680,271	51
Non-current liabilities						
2530	Corporate bonds payable	6(20)	245,282,706	6	226,258,790	6
2540	Long-term loans	6(21)	55,734,601	1	49,340,778	1
2550	Provisions for liabilities - non-current	6(25)	459,026	-	430,648	-
2570	Deferred income tax liabilities	6(38)	39,123,808	1	32,228,229	1
2580	Non-current lease liabilities	7	17,461,579	1	18,217,030	1
2600	Other non-current liabilities	6(24)	11,568,002	-	11,462,530	-
25XX	Total non-current liabilities		369,629,722	9	337,938,005	9
2XXX	Total liabilities		2,483,443,241	60	2,335,618,276	60
Equity						
Equity attributable to owners of parent						
	Share capital	6(26)				
3110	Common stock		138,629,906	4	138,629,906	4
	Capital reserve	6(27)				
3200	Capital surplus		193,794,160	5	202,084,430	5
	Retained earnings	6(28)				
3310	Legal reserve		184,894,008	4	170,755,591	4
3320	Special reserve		89,505,893	2	87,315,126	2
3350	Unappropriated retained earnings		925,890,351	22	871,193,344	22
	Other equity interest	6(29)				
3400	Other equity interest		( 82,154,208)	( 2)	( 89,505,893)	( 2)
3500	Treasury stocks	6(26)	( 15,194)	-	( 15,194)	-
31XX	Equity attributable to owners of the parent		1,450,544,916	35	1,380,457,310	35
36XX	Non-controlling interest	6(30)	199,986,123	5	192,802,808	5
3XXX	Total equity		1,650,531,039	40	1,573,260,118	40
	Commitments and contingent liabilities	9				
	Subsequent events	11				
3X2X	Total liabilities and equity		\$ 4,133,974,280	100	\$ 3,908,878,394	100

The accompanying notes are an integral part of these consolidated financial statements.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
YEARS ENDED DECEMBER 31, 2022 AND 2021

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

Items		Notes	Year ended December 31			
			2022		2021	
			AMOUNT	%	AMOUNT	%
4000	Operating revenue	6(31) and 7	\$ 6,626,996,750	100	\$ 5,994,173,882	100
5000	Operating costs	6(8)(35) and 7	( 6,226,911,592) ( 94)		( 5,632,046,836) ( 94)	
5900	Net operating margin		400,085,158	6	362,127,046	6
	Operating expenses	6(35)				
6100	Selling expenses		( 30,373,898)	-	( 30,505,863)	( 1)
6200	General and administrative expenses		( 81,665,346) ( 1)		( 77,592,927) ( 1)	
6300	Research and development expenses		( 114,258,072) ( 2)		( 105,068,764) ( 2)	
6000	Total operating expenses		( 226,297,316) ( 3)		( 213,167,554) ( 4)	
6900	Operating profit		173,787,842	3	148,959,492	2
	Non-operating income and expenses					
7100	Interest income	6(32)	43,302,946	1	32,456,041	1
7010	Other income	6(33)	11,451,380	-	15,183,191	-
7020	Other gains and losses	6(34)	( 12,067,275)	-	526,797	-
7050	Finance costs	6(37)	( 34,736,195) ( 1)		( 21,958,495)	-
7060	Share of profit of associates and joint ventures accounted for using equity method	6(9)	5,772,788	-	18,404,717	-
7000	Total non-operating income and expenses		13,723,644	-	44,612,251	1
7900	<b>Profit before income tax</b>		187,511,486	3	193,571,743	3
7950	Income tax expense	6(38)	( 36,439,937) ( 1)		( 39,748,702)	-
8200	<b>Profit for the year</b>		\$ 151,071,549	2	\$ 153,823,041	3

(Continued)

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
YEARS ENDED DECEMBER 31, 2022 AND 2021

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

	Items	Notes	Year ended December 31			
			2022		2021	
			AMOUNT	%	AMOUNT	%
	<b>Other comprehensive income</b>					
	<b>Components of other comprehensive income that will not be reclassified to profit or loss</b>					
8311	Gain on remeasurement of defined benefit plans	6(22)	\$ 208,286	-	\$ 102,846	-
8316	Unrealised (loss) gain on valuation of financial assets at fair value through other comprehensive income	6(29)(30)	( 40,378,633)	( 1)	21,768,401	-
8320	Share of other comprehensive (loss) income of associates and joint ventures accounted for using equity method	6(29)	( 4,565,722)	-	1,382,226	-
8349	Income tax related to components of other comprehensive income (loss) that will not be reclassified to profit or loss	6(38)	3,421,415	-	( 4,162,768)	-
8310	Other comprehensive (loss) income that will not be reclassified to profit or loss		( 41,314,654)	( 1)	19,090,705	-
	<b>Components of other comprehensive income that will be reclassified to profit or loss</b>					
8361	Financial statements translation differences of foreign operations	6(29)(30)	59,847,080	1	( 16,100,213)	-
8368	(Losses) gains on hedging instrument	6(5)	( 230,463)	-	230,467	-
8370	Share of other comprehensive loss of associates and joint ventures accounted for using equity method	6(29)	( 4,881,107)	-	( 7,098,091)	-
8399	Income tax relating to components of other comprehensive income (loss) that will be reclassified to profit or loss	6(38)	34,566	-	( 34,570)	-
8360	Other comprehensive income (loss) that will be reclassified to profit or loss		54,770,076	1	( 23,002,407)	-
8300	<b>Other comprehensive income (loss) for the year</b>		<u>\$ 13,455,422</u>	<u>-</u>	<u>( \$ 3,911,702)</u>	<u>-</u>
8500	<b>Total comprehensive income for the year</b>		<u>\$ 164,526,971</u>	<u>2</u>	<u>\$ 149,911,339</u>	<u>3</u>
	Profit attributable to:					
8610	Owners of the parent		\$ 141,482,714	2	\$ 139,320,332	3
8620	Non-controlling interest		9,588,835	-	14,502,709	-
			<u>\$ 151,071,549</u>	<u>2</u>	<u>\$ 153,823,041</u>	<u>3</u>
	Comprehensive income attributable to:					
8710	Owners of the parent		\$ 150,682,663	2	\$ 138,007,616	3
8720	Non-controlling interest		13,844,308	-	11,903,723	-
			<u>\$ 164,526,971</u>	<u>2</u>	<u>\$ 149,911,339</u>	<u>3</u>
	Earnings per share (in dollars)					
9750	Basic earnings per share	6(39)	\$ 10.21		\$ 10.05	
9850	Diluted earnings per share		<u>\$ 10.06</u>		<u>\$ 9.91</u>	

The accompanying notes are an integral part of these consolidated financial statements.



HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
YEARS ENDED DECEMBER 31, 2022 AND 2021  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Equity attributable to owners of the parent												
			Retained Earnings			Other Equity Interest						

The accompanying notes are an integral part of these consolidated financial statements.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2022 AND 2021  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

		Year ended December 31	
	Notes	2022	2021
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Profit before tax		\$ 187,511,486	\$ 193,571,743
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(35)	70,607,531	70,125,301
Amortization	6(35)	5,852,777	5,355,858
Cost of share-based payments	6(36)	1,393,774	2,462,747
Provision (reversal of allowance) for doubtful accounts	12(2)	4,402,403	( 658,060 )
Impairment loss	6(34)	1,496,302	340,910
Gain on disposal of property, plant and equipment, net	6(34)	( 492,276 )	( 1,403,856 )
Loss (gain) on financial assets or liabilities at fair value through profit or loss, net	6(34)	7,669,137	( 2,531,148 )
Share of profit of associates and joint ventures accounted for using equity method	6(9)	( 5,772,788 )	( 18,404,717 )
Gain on disposal of investments	6(34)	( 3,375,825 )	( 2,938,622 )
Interest expense	6(37)	34,337,195	21,802,778
Interest income	6(32)	( 43,302,946 )	( 32,456,041 )
Dividend income	6(33)	( 5,290,039 )	( 10,255,146 )
Gain from lease modification	6(11)	( 2,414 )	-
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss, mandatorily measured at fair value		5,788,564	2,084,199
Hedging instruments		838,321	( 872,887 )
Notes receivable		336,839	( 474,576 )
Accounts receivable		80,660,413	( 222,942,664 )
Accounts receivable - related parties	(	1,801,286 )	3,959,755
Other receivables		2,477,999	( 2,486,599 )
Inventories	(	251,589,201 )	( 92,416,772 )
Prepayments		786,329	607,091
Changes in operating liabilities			
Accounts payable	(	22,066,325 )	16,082,865
Accounts payable - related parties	(	2,974,263 )	( 6,657,066 )
Other payables		24,438,281	( 2,824,458 )
Provisions for liabilities		1,043,172	( 1,237,199 )
Contract liabilities		6,054,655	( 3,869,649 )
Other current liabilities		42,690,806	17,057,120
Accrued pension liabilities	(	273,472 )	( 107,570 )
Cash inflow (outflow) generated from operations		141,445,149	( 69,086,663 )
Income taxes paid	(	31,736,783 )	( 29,125,721 )
Net cash flows from (used in) operating activities		109,708,366	( 98,212,384 )

(Continued)

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2022 AND 2021  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

		Year ended December 31	
	Notes	2022	2021
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of financial assets at fair value through profit or loss	( \$	11,666,925 )	( \$ 12,937,297 )
Proceeds from disposal of financial assets at fair value through profit or loss		3,406,275	895,727
Disposal (acquisition) of financial assets at amortised cost - current		41,708,597	( 11,040,305 )
Acquisition of financial assets at amortised cost - non-current	(	2,889,416 )	( 6,841,404 )
Proceeds from disposal of financial assets at amortised cost		2,878,200	2,177,550
Acquisition of financial assets at fair value through other comprehensive income	(	6,467,925 )	( 6,588,694 )
Proceeds from disposal of financial assets at fair value through other comprehensive income		2,974,856	2,854,295
Decrease in other receivables due from related parties		1,383,941	3,818,959
Decrease in other receivables		703,187	1,478,468
Decrease (increase) in other current assets		7,691,100	( 8,935,061 )
Net cash flow from (used in) acquisition of subsidiaries		214,395	( 4,880,142 )
Proceeds from (used in) disposal of subsidiaries		1,392,865	( 879,654 )
Acquisition of investments accounted for using equity method	(	48,035,635 )	( 8,914,530 )
Proceeds from disposal of investments accounted for using equity method		1,292,170	1,252,721
Acquisition of property, plant and equipment	6(41)	( 97,935,016 )	( 92,295,684 )
Proceeds from disposal of property, plant and equipment	6(41)	3,692,337	7,769,102
Acquisition of investment properties	(	107 )	-
Proceeds from disposal of investment properties		280,276	341,796
Acquisition of right-of-use assets	(	610,993 )	( 1,193,845 )
Acquisition of intangible assets	(	3,113,741 )	( 1,009,445 )
Proceeds from disposal of intangible assets		1,299,175	-
Cash received from exchange of intangible assets		299,630	-
Increase in other non-current assets	(	3,318,772 )	( 15,702,745 )
Dividends received		15,467,911	23,298,892
Interest received		43,009,276	35,109,420
Other investing activities		904,633	139,314
Net cash flows used in investing activities	(	45,439,706 )	( 92,082,562 )
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Increase in short-term loans		23,681,641	99,435,408
Increase (decrease) in short-term notes and bills payable		7,545,403	( 15,129,779 )
Proceeds from issuing bonds		23,600,000	62,180,438
Repayments of bonds	(	35,128,442 )	( 40,506,000 )
Proceeds from long-term debt		24,673,641	23,144,614
Repayments of long-term debt	(	5,903,302 )	( 16,526,109 )
(Decease) increase in other non-current liabilities	(	375,890 )	507,550
Payment of lease liabilities	(	10,311,711 )	( 10,805,466 )
Changes in other non-controlling interests	6(30)	( 298,979 )	2,322,773
Cash dividends paid to non-controlling interest	6(30)	( 6,938,076 )	( 3,292,721 )
Proceeds from issuance of shares by subsidiaries to non-controlling interests	6(30)	-	5,000,000
Repurchase of shares by a subsidiary	6(30)	( 7,763,248 )	-
Interest paid	(	28,565,088 )	( 26,597,352 )
Cash dividends paid	6(28)	( 72,087,551 )	( 55,451,962 )
Net cash flows (used in) from financing activities	(	87,871,602 )	24,281,394
Net effect of changes in foreign currency exchange rates		26,512,255	( 7,363,452 )
Net increase (decrease) in cash and cash equivalents		2,909,313	( 173,377,004 )
Cash and cash equivalents at beginning of year		1,059,417,011	1,232,794,015
Cash and cash equivalents at end of year	\$	1,062,326,324	\$ 1,059,417,011

The accompanying notes are an integral part of these consolidated financial statements.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,  
EXCEPT AS OTHERWISE INDICATED)

1. HISTORY AND ORGANISATION

Hon Hai Precision Industry Co., Ltd. (the “Company”) was incorporated as a company limited by shares under the provisions of the Company Act of the Republic of China (R.O.C.). The Company and its subsidiaries (collectively referred herein as the “Group”) are primarily engaged in the manufacture, sales and service of connectors, case, thermal module, wired/wireless communication products, optical products, power supply modules, and assemblies for use in the IT, communications, automotive equipment, precision molding, automobile, and consumer electronics industries.

2. THE DATE OF AUTHORISATION FOR ISSUANCE OF THE CONSOLIDATED FINANCIAL STATEMENTS AND PROCEDURES FOR AUTHORISATION

These consolidated financial statements were authorised for issuance by the Board of Directors on March 15, 2023.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

(1) Effect of the adoption of new issuances of or amendments to International Financial Reporting Standards (“IFRS”) that came into effect as endorsed by the Financial Supervisory Commission (“FSC”)

New standards, interpretations and amendments endorsed by the FSC and became effective from 2022 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IFRS 3, ‘Reference to the conceptual framework’	January 1, 2022
Amendments to IAS 16, ‘Property, plant and equipment: proceeds before intended use’	January 1, 2022
Amendments to IAS 37, ‘Onerous contracts—cost of fulfilling a contract’	January 1, 2022
Annual improvements to IFRS Standards 2018–2020	January 1, 2022

The above standards and interpretations have no significant impact to the Group’s financial condition and financial performance based on the Group’s assessment.

(2) Effect of new issuances of or amendments to IFRSs as endorsed by the FSC but not yet adopted by the Group

New standards, interpretations and amendments endorsed by the FSC effective from 2023 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IAS 1, 'Disclosure of accounting policies'	January 1, 2023
Amendments to IAS 8, 'Definition of accounting estimates'	January 1, 2023
Amendments to IAS 12, 'Deferred tax related to assets and liabilities arising from a single transaction'	January 1, 2023

The above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

(3) IFRSs issued by IASB but not yet endorsed by the FSC

New standards, interpretations and amendments issued by IASB but not yet included in the IFRSs as endorsed by the FSC are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IFRS 10 and IAS 28, 'Sale or contribution of assets between an investor and its associate or joint venture'	To be determined by International Accounting Standards Board
Amendments to IFRS 16, 'Lease liability in a sale and leaseback'	January 1, 2024
IFRS 17, 'Insurance contracts'	January 1, 2023
Amendments to IFRS 17, 'Insurance contracts'	January 1, 2023
Amendment to IFRS 17, 'Initial application of IFRS 17 and IFRS 9 – comparative information'	January 1, 2023
Amendments to IAS 1, 'Classification of liabilities as current or non-current'	January 1, 2024
Amendments to IAS 1, 'Non-current liabilities with covenants'	January 1, 2024

The above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Unless otherwise stated, the principal accounting policies applied in the preparation of these consolidated financial statements set out below have been consistently applied to all the periods presented.

(1) Compliance statement

The consolidated financial statements of the Group have been prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers", International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the FSC (collectively referred herein as the "IFRSs").

(2) Basis of preparation

A. Except for the following items, these consolidated financial statements have been prepared under

the historical cost convention:

- (a) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.
  - (b) Financial assets at fair value through other comprehensive income.
  - (c) Defined benefit liabilities recognised based on the net amount of pension fund assets less present value of defined benefit obligation.
- B. The preparation of financial statements in conformity with IFRSs requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

### (3) Basis of consolidation

#### A. Basis for preparation of consolidated financial statements:

- (a) All subsidiaries are included in the Group's consolidated financial statements. Subsidiaries are all entities (including structured entities) controlled by the Group. The Group controls an entity when the Group is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. Consolidation of subsidiaries begins from the date the Group obtains control of the subsidiaries and ceases when the Group loses control of the subsidiaries.
- (b) Inter-company transactions, balances and unrealised gains or losses on transactions between companies within the Group are eliminated. Accounting policies of subsidiaries have been adjusted where necessary to ensure consistency with the policies adopted by the Group.
- (c) Profit or loss and each component of other comprehensive income are attributed to the owners of the parent and to the non-controlling interests. Total comprehensive income is attributed to the owners of the parent and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.
- (d) Changes in a parent's ownership interest in a subsidiary that do not result in the parent losing control of the subsidiary (transactions with non-controlling interests) are accounted for as equity transactions, i.e. transactions with owners in their capacity as owners. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognised directly in equity.
- (e) When the Group loses control of a subsidiary, the Group remeasures any investment retained in the former subsidiary at its fair value. That fair value is regarded as the fair value on initial recognition of a financial asset or the cost on initial recognition of the associate or joint venture. Any difference between fair value and carrying amount is recognised in profit or loss. All amounts previously recognised in other comprehensive income in relation to the subsidiary should be reclassified from equity to profit or loss or transferred to another category of equity as specified by applicable IFRSs.

B. Subsidiaries included in the consolidated financial statements:

Investor	Subsidiary	Main Business Activities	Ownership (%)		Note
			December 31, 2022	December 31, 2021	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Investment holdings in companies in Mainland China, Hong Kong, Europe and America primarily engaged in manufacturing, sale, research and development of computer cases, connectors and computer components	100	100	(a) (b) (c) (d) (e) (f)
"	Foxconn Holding Ltd. and subsidiaries	Investment holdings in hi-tech companies in Asia-Pacific and America	100	100	
"	Hyield Venture Capital Co., Ltd. and subsidiaries	Venture capital investments and provides planning, advisory and business operation and management services; its investees are primarily engaged in manufacturing and sales of computer terminal monitors and related components, data storage and processing equipment	100	100	
"	Bao Shin International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing of computer terminal monitors and related components and computers and peripheral equipment	100	100	(g)
"	Hon Yuan International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing of computer terminal monitors and related components and integrated circuit design	100	100	

Investor	Subsidiary	Main Business Activities	Ownership (%)		Note
			December 31, 2022	December 31, 2021	
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing of computer terminal monitors and related components and integrated circuit design	100	100	
"	Lin Yih International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in providing FTTH broadband rental service, researching and manufacturing of routers	100	100	
"	Hon Hai/Foxconn Logistics California LLC.	Logistics services in America	100	100	
"	Hon Hai/Foxconn Logistics Texas LLC.	Logistics services in America	100	100	
"	Ambit International Ltd. and subsidiaries	Investment holdings in companies in Mainland China primarily engaged in manufacturing and sales of power supply modules, application modules and network cables assemblies	100	100	
"	Foxconn Singapore (Pte) Ltd. and subsidiaries	Asia-Pacific sales company and development of educational technology	100	100	
"	Foxconn International Inc.	Patent applications in America	100	100	
"	Altus Technology Inc.	Leasing services	100	100	



Investor	Subsidiary	Main Business Activities	Ownership (%)		Note
			December 31, 2022	December 31, 2021	
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology -Hong Kong Limited and subsidiaries	Investment holdings in companies in Mainland China, primarily engaged in manufacturing and trading of portable cameras	99.96	99.96	
"	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	100	100	
"	Margini Holdings Limited and subsidiaries	Investment holdings in Vietnam export processing and construction services companies and Brazil domestic sales companies	100	100	
"	Hong Jin Chang Holdings Co., Ltd. -Hong Kong	Investment holdings and reinvestment in businesses relating to robots, equipment, moulds, parts, accessories and corresponding services	-	100	
"	Foxconn Holdings B.V. - Netherlands and subsidiaries	Investment holdings in companies in Europe	100	100	
"	Syntrend Creative Park Co., Ltd.	Retail of office machinery and equipment and electronic appliances, and information/software services	74.80	74.80	
"	Perobot Co., Ltd.	Sales, software development, repair services, after-sale services and rental services of robots	100	100	
"	ECMMS Precision Singapore Pte. Ltd.	Manufacturing and sales of computers and data processing equipment	100	100	

Investor	Subsidiary	Main Business Activities	Ownership (%)		Note
			December 31, 2022	December 31, 2021	
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Electronicos Ltda.	Manufacturing WIFI cards and modules	100	100	
"	Foxconn MOEBG Industria De Eletronicos Ltda.-Brazil	CFTV, DVR, bluetooth module, set-top box and optical network terminal	100	100	
"	Asia Pacific Telecom Co., Ltd.	Telecom industry, storage of data and manufacturing of wire or wireless communication, installation of computer and satellite TV channels and telecom-related business, and providing 3rd-Generation of mobile phone services	36.89	36.02	(h)
"	Foxtron Vehicle Technologies Co., Ltd.	Complete electric vehicles design and development, including technical authorisation and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems	51	51	
"	Socle Technology Corporation	Design, manufacture and sales of electronic components and software	100	100	

Investor	Subsidiary	Main Business Activities	Ownership (%)		Note
			December 31, 2022	December 31, 2021	
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Research, develop, design, manufacture and sales of the following products: 1. Manufacture and OEM of Si products 2. SiC power components 3. MEMS (Microelectromechanical Systems) products and manufacturing of SENSOR products and their corresponding ASIC analogue circuit	100	100	

- (a) Linksys Holdings, Inc. (“Linksys”), a 67%-owned subsidiary of the Group’s subsidiary, Foxconn Interconnect Technology Limited (“FIT”), entered into a share purchase agreement with Fortinet Inc. (“Fortinet”) which is a listed company in U.S. NASDAQ as approved by the Board of Directors of FIT in August 2021. Fortinet subscribed new preference shares of Linksys for a consideration of USD 85 million and acquired additional 18% equity interest in Linksys. All conditions precedent in the share purchase agreement were satisfied and the closing took place on September 25, 2021. As of September 25, 2021, the Group’s shareholding ratio in Linksys decreased to 49% while Fortinet held a 51% equity interest in Linksys. As a result, the Group lost control over Linksys and was not anymore included in the consolidated financial statements.
- (b) Jusda Supply Chain Management International Co., Ltd., a subsidiary of the Group, acquired a 100% equity interest in Guangxi Yuchai Logistics Co., Ltd. and its subsidiaries for a consideration of RMB 1 billion in July 2021. The acquirees have been included in the consolidated financial statements since the acquisition date.
- (c) Foxconn Interconnect Technology Limited, a subsidiary of the Group, issued 175,787 thousand new shares to acquire a 100% equity interest in Sound Legend Limited and its subsidiaries in October 2021. The acquirees have been included in the consolidated financial statements since the acquisition date.
- (d) FIH Mobile Limited, a subsidiary of the Group, and Mobile Drive Netherlands B.V. (“Mobile Drive”), a wholly-owned subsidiary of FIH Mobile Limited, entered into a joint venture agreement with Stellantis N.V. (“Stellantis”), a listed company in NYSE, in August 2021, whereby Stellantis acquired a 50% equity interest in Mobile Drive for a consideration of USD 40 million, and FIH Mobile Limited and its subsidiaries transferred part of its assets and liabilities to Mobile Drive for the remaining 50% equity interest. The closing of the joint

venture agreement took place in the fourth quarter of 2021 and accordingly, the Group lost control over Mobile Drive and was not anymore included in the consolidated financial statements.

- (e) In January 2022, the Group's subsidiary, Fulian Yuzhan Precision Technology Co., Ltd., acquired 63% equity interest in Shenzhen Hengdrive Electric Co., Ltd. at a price of RMB 378,000 thousand. Shenzhen Hengdrive Electric Co., Ltd. was included in the consolidated financial statements starting from the acquisition date.
  - (f) In January 2022, the Group disposed a 100% equity interest in the subsidiary, Foshan Pulida Technology Co., Ltd., at a price of RMB 381,893 thousand and recognised total gain on disposal in the amount of RMB 276,029 thousand. Foshan Pulida Technology Co., Ltd. was not anymore included consolidated financial statements starting from the date of disposal.
  - (g) In May 2022, the Company's subsidiary, Bon Shin International Investment Co., Ltd., participated in the cash capital increase of the investee, XSEMI Corporation, whose 49% equity interest was formerly held by Bon Shin International Investment Co., Ltd. through acquiring new shares of XSEMI Corporation at price of \$1,599,000. Bon Shin International Investment Co., Ltd. has acquired 51% equity interest in XSEMI Corporation and accordingly, the subsidiary was included in the consolidated financial statements starting from the date control was obtained.
  - (h) The Group subscribed the equity interest in Asia Pacific Telecom Co., Ltd. (Asia Pacific) in 2019 and included Asia Pacific as a subsidiary as the Group had acquired the majority voting rights in the shareholders' meeting of Asia Pacific and directed the relevant activities of Asia Pacific.
- C. Subsidiaries not included in the consolidated financial statements: None.
- D. Adjustments for subsidiaries with different balance sheet dates: None.
- E. Significant restrictions: None.
- F. Subsidiaries that have non-controlling interests that are material to the Group:
- The information on non-controlling interest and respective subsidiaries are as follows:

Name of subsidiary	Principal place of business	Non-controlling interest		Non-controlling interest		Description
		December 31, 2022		December 31, 2021		
		Ownership		Ownership		
		Amount	%	Amount	%	
FIH Mobile Limited	Cayman	\$ 19,696,413	36%	\$ 21,848,824	37%	
Foxconn Ventures Pte. Ltd.	Singapore	24,185,933	46%	24,232,208	46%	
Foxconn Interconnect Technology Limited	Cayman	20,619,126	29%	18,134,896	27%	
Foxconn Industrial Internet Co., Ltd.	China	90,629,262	16%	82,940,552	16%	
Asia Pacific Telecom Co., Ltd.	Taiwan	16,172,828	63%	20,254,098	64%	
		\$171,303,562		\$167,410,578		

Summarised financial information of the subsidiary:

Balance sheets

	FIH Mobile Limited	
	December 31, 2022	December 31, 2021
Current assets	\$ 136,840,297	\$ 130,519,115
Non-current assets	32,380,715	34,998,727
Current liabilities	( 113,885,980)	( 104,582,929)
Non-current liabilities	( 432,445)	( 944,912)
Total net assets	<u>\$ 54,902,587</u>	<u>\$ 59,990,001</u>
	Foxconn Interconnect Technology Limited	
	December 31, 2022	December 31, 2021
Current assets	\$ 84,882,307	\$ 83,977,909
Non-current assets	54,761,704	54,606,550
Current liabilities	( 47,273,766)	( 53,621,059)
Non-current liabilities	( 20,295,736)	( 18,653,663)
Total net assets	<u>\$ 72,074,509</u>	<u>\$ 66,309,737</u>
	Foxconn Ventures Pte. Ltd.	
	December 31, 2022	December 31, 2021
Current assets	\$ 36,379,866	\$ 31,119,029
Non-current assets	16,780,432	22,142,180
Current liabilities	( 4,402)	( 3,608)
Total net assets	<u>\$ 53,155,896</u>	<u>\$ 53,257,601</u>

	Foxconn Industrial Internet Co., Ltd.	
	December 31, 2022	December 31, 2021
Current assets	\$ 1,099,500,421	\$ 1,078,758,555
Non-current assets	154,986,739	84,233,218
Current liabilities	( 657,564,860)	( 615,401,243)
Non-current liabilities	( 25,032,265)	( 25,221,357)
Total net assets	<u>\$ 571,890,035</u>	<u>\$ 522,369,173</u>

	Asia Pacific Telecom Co., Ltd.	
	December 31, 2022	December 31, 2021
Current assets	\$ 2,450,922	\$ 3,735,274
Non-current assets	37,352,088	41,923,322
Current liabilities	( 9,819,690)	( 10,614,860)
Non-current liabilities	( 6,631,315)	( 5,660,621)
Total net assets	<u>\$ 23,352,005</u>	<u>\$ 29,383,115</u>

Statements of comprehensive income

	FIH Mobile Limited	
	Years ended December 31,	
	2022	2021
Revenue and other operating revenue	\$ 288,621,896	\$ 250,449,174
(Loss) profit for the year from continuing operations	( 2,149,621)	1,580,408
Other comprehensive (loss) income, net of tax	( 9,121,329)	1,286,387
Total comprehensive (loss) income for the year	<u>(\$ 11,270,950)</u>	<u>\$ 2,866,795</u>
Comprehensive (loss) income attributable to non-controlling interest	<u>(\$ 3,959,176)</u>	<u>\$ 1,040,796</u>
Dividends paid to non-controlling interest	<u>\$ -</u>	<u>\$ -</u>

	Foxconn Interconnect Technology Limited	
	Years ended December 31,	
	2022	2021
Revenue and other operating revenue	\$ 132,281,806	\$ 121,671,014
Profit for the year from continuing operations	5,076,889	3,831,292
Other comprehensive (loss) income, net of tax	( 7,087,513)	916,291
Total comprehensive (loss) income for the year	<u>(\$ 2,010,624)</u>	<u>\$ 4,747,583</u>
Comprehensive (loss) income attributable to non-controlling interest	<u>(\$ 531,920)</u>	<u>\$ 1,307,600</u>
Dividends paid to non-controlling interest	<u>\$ -</u>	<u>\$ -</u>

	Foxconn Ventures Pte. Ltd.	
	Years ended December 31,	
	2022	2021
Revenue and other operating revenue	\$ -	\$ -
(Loss) profit for the year from continuing operations	( 5,685,042)	3,733,804
Other comprehensive loss, net of tax	( 70,759)	( 85,383)
Total comprehensive (loss) income for the year	<u>(\$ 5,755,801)</u>	<u>\$ 3,648,421</u>
Comprehensive (loss) income attributable to non-controlling interest	<u>(\$ 2,713,063)</u>	<u>\$ 1,660,032</u>
Dividends paid to non-controlling interest	<u>\$ -</u>	<u>\$ -</u>
	Foxconn Industrial Internet Co., Ltd.	
	Years ended December 31,	
	2022	2021
Revenue and other operating revenue	\$ 2,259,989,678	\$ 1,906,776,870
Profit for the year from continuing operations	88,257,488	86,546,404
Other comprehensive income (loss), net of tax	5,108,413	( 2,019,594)
Total comprehensive income for the year	<u>\$ 93,365,901</u>	<u>\$ 84,526,810</u>
Comprehensive income attributable to non-controlling interest	<u>\$ 14,845,577</u>	<u>\$ 13,434,187</u>
Dividends paid to non-controlling interest	<u>\$ 6,826,716</u>	<u>\$ 3,292,721</u>
	Asia Pacific Telecom Co., Ltd.	
	Years ended December 31,	
	2022	2021
Revenue and other operating revenue	\$ 12,931,405	\$ 12,646,665
Loss for the year from continuing operations	( 5,357,738)	( 5,374,141)
Other comprehensive income, net of tax	31,308	16,998
Total comprehensive loss for the year	<u>(\$ 5,326,430)</u>	<u>(\$ 5,357,143)</u>
Comprehensive loss attributable to non-controlling interest	<u>(\$ 3,378,087)</u>	<u>(\$ 3,250,027)</u>
Dividends paid to non-controlling interest	<u>\$ -</u>	<u>\$ -</u>

## Statements of cash flows

FIH Mobile Limited		
Years ended December 31,		
	2022	2021
Net cash provided by operating activities	\$ 12,200,537	\$ 7,879,437
Net cash used in investing activities	( 3,783,438)	( 2,440,735)
Net cash used in financing activities	( 6,377,885)	( 3,105,805)
Effect of exchange rates on cash and cash equivalents	( 3,815,592)	618,993
(Decrease) increase in cash and cash equivalents	( 1,776,378)	2,951,890
Cash and cash equivalents, beginning of year	56,164,626	49,839,089
Cash and cash equivalents, end of year	\$ 54,388,248	\$ 52,790,979
Foxconn Interconnect Technology Limited		
Years ended December 31,		
	2022	2021
Net cash provided by operating activities	\$ 16,582,299	\$ 2,377,937
Net cash used in investing activities	( 1,971,687)	( 6,113,379)
Net cash (used in) provided by financing activities	( 8,053,122)	3,310,138
Effect of exchange rates on cash and cash equivalents	( 2,248,470)	518,717
Increase in cash and cash equivalents	4,309,020	93,413
Cash and cash equivalents, beginning of year	22,929,521	21,458,797
Cash and cash equivalents, end of year	\$ 27,238,541	\$ 21,552,210
Foxconn Ventures Pte. Ltd.		
Years ended December 31,		
	2022	2021
Net cash (used in) provided by operating activities	(\$ 5,621)	\$ 15,159
Net cash provided by investing activities	1,808,455	5,367,802
Net cash provided by financing activities	-	-
Effect of exchange rates on cash and cash equivalents	-	-
Increase in cash and cash equivalents	1,802,834	5,382,961
Cash and cash equivalents, beginning of year	33,495,939	26,100,973
Cash and cash equivalents, end of year	\$ 35,298,773	\$ 31,483,934



		Foxconn Industrial Internet Co., Ltd.	
		Years ended December 31,	
		2022	2021
Net cash provided by operating activities	\$	67,945,266	\$ 37,903,091
Net cash used in investing activities	(	67,688,243)	( 30,844,367)
Net cash (used in) provided by financing activities	(	62,209,306)	20,706,262
Effect of exchange rates on cash and cash equivalents		9,311,177	( 2,663,560)
(Decrease) increase in cash and cash equivalents	(	52,641,106)	25,101,426
Cash and cash equivalents, beginning of year		358,488,461	327,103,839
Cash and cash equivalents, end of year	\$	305,847,355	\$ 352,205,265
		Asia Pacific Telecom Co., Ltd.	
		Years ended December 31,	
		2022	2021
Net cash provided by (used in) operating activities	\$	1,700,970	(\$ 61,176)
Net cash used in investing activities	(	1,048,476)	( 14,265,561)
Net cash (used in) provided by financing activities	(	1,147,588)	9,159,018
Decrease in cash and cash equivalents	(	495,094)	( 5,167,719)
Cash and cash equivalents, beginning of year		704,003	5,871,722
Cash and cash equivalents, end of year	\$	208,909	\$ 704,003

(4) Foreign currency translation

- A. The consolidated financial statements are presented in New Taiwan Dollars, which is the Company's functional and the Group's presentation currency.
- B. Foreign currency transactions and balances
  - (a) Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions or valuation where items are remeasured. Foreign exchange gains and losses resulting from the settlement of such transactions are recognised in profit or loss in the period in which they arise, except when deferred in other comprehensive income as qualifying cash flow hedges and qualifying net investment hedges.
  - (b) Monetary assets and liabilities denominated in foreign currencies at the period end are re-translated at the exchange rates prevailing at the balance sheet date. Exchange differences arising upon re-translation at the balance sheet date are recognised in profit or loss.
  - (c) Non-monetary assets and liabilities denominated in foreign currencies held at fair value through profit or loss are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognised in profit or loss. Non-monetary assets and liabilities denominated in foreign currencies held at fair value through other comprehensive

income are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognised in other comprehensive income. However, non-monetary assets and liabilities denominated in foreign currencies that are not measured at fair value are translated using the historical exchange rates at the dates of the initial transactions.

- (d) All foreign exchange gains and losses are presented in the statement of comprehensive income within “other gains and losses”.

#### C. Translation of foreign operations

- (a) The operating results and financial position of all the group entities and associates that have a functional currency different from the presentation currency are translated into the presentation currency as follows:
  - i. Assets and liabilities for each balance sheet presented are translated at the closing exchange rate at the date of that balance sheet;
  - ii. Income and expenses for each statement of comprehensive income are translated at average exchange rates of that period; and
  - iii. All resulting exchange differences are recognised in other comprehensive income.
- (b) When the foreign operation of an associate is partially disposed of or sold, exchange differences that were recorded in other comprehensive income are proportionately reclassified to profit or loss as part of the gain or loss on sale. In addition, if the Group still retains partial interest in the former foreign associate after losing significant influence over the former foreign associate, such transactions should be accounted for as disposal of all interest in these foreign operations.
- (c) When the foreign operation partially disposed of or sold is a subsidiary, cumulative exchange differences that were recorded in other comprehensive income are proportionately transferred to the non-controlling interest in this foreign operation. In addition, even when the Group retains partial interest in the former foreign subsidiary after losing control of the former foreign subsidiary, such transactions should be accounted for as disposal of all interest in the foreign operation.
- (d) Goodwill and fair value adjustments arising on the acquisition of a foreign entity are treated as assets and liabilities of the foreign entity and translated at the closing exchange rates at the balance sheet date.

#### (5) Classification of current and non-current items

- A. Assets that meet one of the following criteria are classified as current assets; otherwise they are classified as non-current assets:
  - (a) Assets arising from operating activities that are expected to be realised, or are intended to be sold or consumed within the normal operating cycle;
  - (b) Assets held mainly for trading purposes;
  - (c) Assets that are expected to be realised within twelve months from the balance sheet date;
  - (d) Cash and cash equivalents, excluding restricted cash and cash equivalents and those that are

to be exchanged or used to settle liabilities more than twelve months after the balance sheet date.

B. Liabilities that meet one of the following criteria are classified as current liabilities; otherwise they are classified as non-current liabilities:

- (a) Liabilities that are expected to be settled within the normal operating cycle;
- (b) Liabilities arising mainly from trading activities;
- (c) Liabilities that are to be settled within twelve months from the balance sheet date;
- (d) Liabilities for which the repayment date cannot be extended unconditionally to more than twelve months after the balance sheet date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

(6) Cash equivalents

Cash equivalents refer to short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Time deposits that meet the above criteria and are held for the purpose of meeting short-term cash commitment in operations are classified as cash equivalents.

(7) Financial assets at fair value through profit or loss

- A. Financial assets at fair value through profit or loss are financial assets that are not measured at amortised cost or fair value through other comprehensive income.
- B. On a regular way purchase or sale basis, financial assets at fair value through profit or loss are recognised and derecognised using trade date accounting.
- C. At initial recognition, the Group measures the financial assets at fair value and recognises the transaction costs in profit or loss. The Group subsequently measures the financial assets at fair value, and recognises the gain or loss in profit or loss.
- D. The Group recognises the dividend income when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Group and the amount of the dividend can be measured reliably.

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

- A. Financial assets at fair value through other comprehensive income comprise equity securities which are not held for trading, and for which the Group has made an irrevocable election at initial recognition to recognise changes in fair value in other comprehensive income and debt instruments which meet all of the following criteria:
  - (a) The objective of the Group's business model is achieved both by collecting contractual cash flows and selling financial assets.
  - (b) The assets' contractual cash flows represent solely payments of principal and interest.
- B. On a regular way purchase or sale basis, financial assets at fair value through other comprehensive income are recognised and derecognised using trade date accounting.
- C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs.

The Group subsequently measures the financial assets at fair value:

- (a) The changes in fair value of equity investments that were recognised in other comprehensive income are reclassified to retained earnings and are not reclassified to profit or loss following the derecognition of the investment. Dividends are recognised as dividend income when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Group and the amount of the dividend can be measured reliably.
- (b) Except for the recognition of impairment loss, interest income and gain or loss on foreign exchange which are recognised in profit or loss, the changes in fair value of debt instruments are taken through other comprehensive income. When the financial asset is derecognised, the cumulative gain or loss previously recognised in other comprehensive income is reclassified from equity to profit or loss.

(9) Financial assets at amortised cost

- A. Financial assets at amortised cost are those that meet all of the following criteria:
  - (a) The objective of the Group's business model is achieved by collecting contractual cash flows.
  - (b) The assets' contractual cash flows represent solely payments of principal and interest.
- B. On a regular way purchase or sale basis, financial assets at amortised cost are recognised and derecognised using trade date accounting.
- C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs. Interest income from these financial assets is included in finance income using the effective interest method. A gain or loss is recognised in profit or loss when the asset is derecognised or impaired.
- D. The Group's time deposits which do not fall under cash equivalents are those with a short maturity period and are measured at initial investment amount as the effect of discounting is immaterial.

(10) Accounts and notes receivable

- A. Accounts and notes receivable entitle the Group a legal right to receive consideration in exchange for transferred goods or rendered services.
- B. The short-term accounts and notes receivable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.
- C. The Group's operating pattern of accounts receivable that are expected to be factored is for the purpose of receiving contract cash flow and selling, and the accounts receivable are subsequently measured at fair value, with any changes in fair value recognised in other comprehensive income.

(11) Impairment of financial assets

For debt instruments measured at fair value through other comprehensive income and financial assets at amortised cost including accounts receivable that have a significant financing component, at each reporting date, the Group recognises the impairment provision for 12 months expected credit losses if there has not been a significant increase in credit risk since initial recognition or recognises the impairment provision for the lifetime expected credit losses (ECLs) if such credit risk has increased since initial recognition after taking into consideration all reasonable and verifiable

information that includes forecasts. On the other hand, for accounts receivable or contract assets that do not contain a significant financing component, the Group recognises the impairment provision for lifetime ECLs.

(12) Derecognition of financial assets

The Group derecognises a financial asset when one of the following conditions is met:

- A. The contractual rights to receive the cash flows from the financial asset expire.
- B. The contractual rights to receive cash flows of the financial asset have been transferred and the Group has transferred substantially all risks and rewards of ownership of the financial asset.
- C. The contractual rights to receive cash flows of the financial asset have been transferred; and the Group has not retained control of the financial asset.

(13) Leasing arrangement (lessor) – Lease receivable / Operating lease

- A. Based on the terms of a lease contract, a lease is classified as a finance lease if the lessee assumes substantially all the risks and rewards incidental to ownership of the leased asset.
  - (a) At commencement of the lease term, the lessor should record a finance lease in the balance sheet as ‘lease receivables’ at an amount equal to the net investment in the lease (including initial direct costs). The difference between gross lease receivable and the present value of the receivable is recognised as ‘unearned finance income of finance lease’.
  - (b) The lessor should allocate finance income over the lease term based on a systematic and rational basis reflecting a constant periodic rate of return on the lessor’s net investment in the finance lease.
  - (c) Lease payments (excluding costs for services) during the lease term are applied against the gross investment in the lease to reduce both the principal and the unearned finance income.
- B. Lease income from an operating lease (net of any incentives given to the lessee) is recognised in profit or loss on a straight-line basis over the lease term.

(14) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined using the weighted-average method. The cost of finished goods and work in progress comprises raw materials, direct labour, other direct costs and related production overheads (allocated based on normal operating capacity). It excludes borrowing costs. The item by item approach is used in applying the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

(15) Investments accounted for under the equity method / associates

- A. Associates are all entities over which the Group has significant influence but not control. In general, it is presumed that the investor has significant influence, if an investor holds, directly or indirectly 20 percent or more of the voting power of the investee. Investments in associates are accounted for using the equity method and are initially recognised at cost.
- B. The Group’s share of its associates’ post-acquisition profits or losses is recognised in profit or

loss, and its share of post-acquisition movements in other comprehensive income is recognised in other comprehensive income. When the Group's share of losses in an associate equals or exceeds its interest in the associate, including any other unsecured receivables, the Group does not recognise further losses, unless it has incurred legal or constructive obligations or made payments on behalf of the associate.

- C. When changes in an associate's equity do not arise from profit or loss or other comprehensive income of the associate and such changes do not affect the Group's ownership percentage of the associate, the Group recognises change in ownership interests in the associate in 'capital surplus' in proportion to its ownership.
- D. Unrealised gains on transactions between the Group and its associates are eliminated to the extent of the Group's interest in the associates. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting policies of associates have been adjusted where necessary to ensure consistency with the policies adopted by the Group.
- E. In the case that an associate issues new shares and the Group does not subscribe or acquire new shares proportionately, which results in a change in the Group's ownership percentage of the associate but maintains significant influence on the associate, then 'capital surplus' and 'investments accounted for under the equity method' shall be adjusted for the increase or decrease of its share of equity interest. If the above condition causes a decrease in the Group's ownership percentage of the associate, in addition to the above adjustment, the amounts previously recognised in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately on the same basis as would be required if the relevant assets or liabilities were disposed of.
- F. Upon loss of significant influence over an associate, the Group remeasures any investment retained in the former associate at its fair value. Any difference between fair value and carrying amount is recognised in profit or loss.
- G. When the Group disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognised in other comprehensive income in relation to the associate are reclassified to profit or loss, on the same basis as would be required if the relevant assets or liabilities were disposed of. If it retains significant influence over this associate, the amounts previously recognised in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately in accordance with the aforementioned approach.
- H. When the Group disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognised as capital surplus in relation to the associate are transferred to profit or loss. If it retains significant influence over this associate, the amounts previously recognised as capital surplus in relation to the associate are transferred to profit or loss proportionately.

(16) Property, plant and equipment

- A. Property, plant and equipment are initially recorded at cost. Borrowing costs incurred during the construction period are capitalised.
- B. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to profit or loss during the financial period in which they are incurred.
- C. While land is not depreciated, other property, plant and equipment that apply cost model are depreciated using the straight-line method to allocate their cost over their estimated useful lives. Each component of property, plant and equipment that is significant in relation to the total cost of the item is depreciated separately.
- D. The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each financial year-end. If expectations for the assets' residual values and useful lives differ from previous estimates or the patterns of consumption of the assets' future economic benefits embodied in the assets have changed significantly, any change is accounted for as a change in estimate under IAS 8, 'Accounting Policies, Changes in Accounting Estimates and Errors', from the date of the change.

The estimated useful lives of property, plant and equipment are as follows:

Buildings	15 ~ 51 years
(Auxiliary buildings	5 ~ 11 years)
Machinery and equipment	3 ~ 9 years
Computer and communication equipment	3 ~ 25 years
Other equipment	1 ~ 25 years

(17) Leasing arrangements (lessee) — right-of-use assets / lease liabilities

- A. Leases are recognised as a right-of-use asset and a corresponding lease liability at the date at which the leased asset is available for use by the Group. For short-term leases or leases of low-value assets, lease payments are recognised as an expense on a straight-line basis over the lease term.
- B. Lease liabilities include the net present value of the remaining lease payments at the commencement date, discounted using the incremental borrowing interest rate. Lease payments are comprised of the following:
  - (a) Fixed payments, less any lease incentives receivable;
  - (b) Variable lease payments that depend on an index or a rate;
  - (c) Amounts expected to be payable by the lessee under residual value guarantees;
  - (d) The exercise price of a purchase option, if the lessee is reasonably certain to exercise that option; and
  - (e) Payments of penalties for terminating the lease, if the lease term reflects the lessee exercising

that option.

The Group subsequently measures the lease liability at amortised cost using the interest method and recognises interest expense over the lease term. The lease liability is remeasured and the amount of remeasurement is recognised as an adjustment to the right-of-use asset when there are changes in the lease term or lease payments and such changes do not arise from contract modifications.

- C. At the commencement date, the right-of-use asset is stated at cost comprising the following:
- (a) The amount of the initial measurement of lease liability;
  - (b) Any lease payments made at or before the commencement date;
  - (c) Any initial direct costs incurred by the lessee; and
  - (d) An estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease.

The right-of-use asset is measured subsequently using the cost model and is depreciated from the commencement date to the earlier of the end of the asset's useful life or the end of the lease term. When the lease liability is remeasured, the amount of remeasurement is recognised as an adjustment to the right-of-use asset.

- D. For lease modifications that decrease the scope of the lease, the lessee shall decrease the carrying amount of the right-of-use asset to reflect the partial or full termination of the lease, and recognise the difference between remeasured lease liability in profit or loss.

(18) Investment property

An investment property is stated initially at its cost and measured subsequently using the cost model. Investment property is depreciated on a straight-line basis over its estimated useful life of 6 to 51 years.

(19) Intangible assets

- A. Trademark is amortised on a straight-line basis over its estimated useful life of 3 to 20 years.
- B. Goodwill is generated by adopting the acquisition method when merger and acquisition occurs.
- C. Patent is amortised on a straight-line basis over its estimated useful life of 2 to 20 years.
- D. The developed technologies are obtained from business combination and the capital contribution in the form of technology. They included application technology such as home networking, Internet of Things, model platforms and electric vehicle power systems. If the developed technologies are available for use, they will be amortised on a straight-line basis over its estimated useful life of 4 to 10 years or using the units of production method. The remaining developed technologies that are not yet available for use will be tested annually for impairment and amortised when they are available for use.
- E. Customer relationship and Supplier relationship are obtained as a result of a business combination, and are amortised on a straight-line basis over its estimated life of 15 to 16 years.
- F. Software is stated initially at its costs and is amortised on a straight-line basis over its estimated



useful life of 3 to 10 years.

G. Concession obtained individually is stated initially at its costs and is amortised on a straight-line basis over its useful life of 15 to 16 years.

(20) Impairment of non-financial assets

- A. The Group assesses at each balance sheet date the recoverable amounts of those assets where there is an indication that they are impaired. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell or value in use. Except for goodwill, when the circumstances or reasons for recognising impairment loss for an asset in prior periods no longer exist or diminish, the impairment loss is reversed. The increased carrying amount due to reversal should not be more than what the depreciated or amortised historical cost would have been if the impairment had not been recognised.
- B. The recoverable amount of goodwill shall be evaluated annually. An impairment is recognised when recoverable amount is lower than carrying amount. Impairment loss should not be reversed in the future.
- C. For the purpose of impairment testing, goodwill acquired in a business combination is allocated to each of the cash-generating units, or groups of cash-generating units, that is/are expected to benefit from the synergies of the business combination. Each unit or group of units to which the goodwill is allocated represents the lowest level within the entity at which the goodwill is monitored for internal management purposes. Goodwill is monitored at the operating segment level.

(21) Borrowings

Borrowings comprise long-term and short-term bank borrowings and other long-term and short-term loans. Borrowings are recognised initially at fair value, net of transaction costs incurred. Borrowings are subsequently stated at amortised cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognised in profit or loss over the period of the borrowings using the effective interest method.

(22) Notes and accounts payable

- A. Accounts payable are liabilities for purchases of raw materials, goods or services and notes payable are those resulting from operating and non-operating activities.
- B. The short-term notes and accounts payable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

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

- A. Financial liabilities are classified in this category of held for trading if acquired principally for the purpose of repurchasing in the short-term. Derivatives are also categorised as financial liabilities held for trading unless they are designated as hedges. Financial liabilities that meet one of the following criteria are designated as at fair value through profit or loss at initial recognition:
  - (a) Hybrid (combined) contracts; or

- (b) They eliminate or significantly reduce a measurement or recognition inconsistency; or
  - (c) They are managed and their performance is evaluated on a fair value basis, in accordance with a documented risk management policy.
- B. At initial recognition, the Group measures the financial liabilities at fair value. All related transaction costs are recognised in profit or loss. The Group subsequently measures these financial liabilities at fair value with any gain or loss recognised in profit or loss.
- C. If the credit risk results in fair value changes in financial liabilities designated as at fair value through profit or loss, they are recognised in other comprehensive income in the circumstances other than avoiding accounting mismatch or recognising in profit or loss for loan commitments or financial guarantee contracts.

(24) Bonds payable

Ordinary corporate bonds issued by the Group are initially recognised at fair value less transaction costs. Any difference between the proceeds (net of transaction costs) and the redemption value is presented as an addition to or deduction from bonds payable, which is amortised to profit or loss over the period of bond circulation using the effective interest method as an adjustment to ‘finance costs’.

(25) Convertible bonds payable

Convertible bonds issued by the Group contain conversion options (that is, the bondholders have the right to convert the bonds into the Group’s common shares by exchanging a fixed amount of cash for a fixed number of common shares), call options and put options. The Group classifies the bonds payable upon issuance as a financial asset, a financial liability or an equity instrument in accordance with the contract terms. They are accounted for as follows:

- (a) The embedded call options and put options are recognised initially at net fair value as ‘financial assets or financial liabilities at fair value through profit or loss’. They are subsequently remeasured and stated at fair value on each balance sheet date; the gain or loss is recognised as ‘gain or loss on valuation of financial assets or financial liabilities at fair value through profit or loss’.
- (b) The host contracts of bonds are initially recognised at fair value. Any difference between the initial recognition and the redemption value is accounted for as the premium or discount on bonds payable and subsequently is amortised in profit or loss as an adjustment to ‘finance costs’ over the period of circulation using the effective interest method.
- (c) The embedded conversion options which meet the definition of an equity instrument are initially recognised in ‘capital surplus—share options’ at the residual amount of total issue price less the amount of financial assets or financial liabilities at fair value through profit or loss and bonds payable as stated above. Conversion options are not subsequently remeasured.
- (d) Any transaction costs directly attributable to the issuance are allocated to each liability or equity component in proportion to the initial carrying amount of each abovementioned item.
- (e) When bondholders exercise conversion options, the liability component of the bonds shall be

remeasured on the conversion date. The issuance cost of converted common shares is the total book value of the abovementioned liability component and ‘capital surplus—share options’.

(26) Derecognition of financial liabilities

A financial liability is derecognised when the obligation specified in the contract is either discharged or cancelled or expires.

(27) Offsetting financial instruments

Financial assets and liabilities are offset and reported in the net amount in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously.

(28) Non-hedging and embedded derivatives

Non-hedging derivatives are initially recognised at fair value on the date a derivative contract is entered into and recorded as financial assets or financial liabilities at fair value through profit or loss. They are subsequently remeasured at fair value and the gains or losses are recognised in profit or loss.

(29) Hedge accounting

A. At the inception of the hedging relationship, there is formal designation and documentation of the hedging relationship and the Group’s risk management objective and strategy for undertaking the hedge. That documentation shall include identification of the hedging instrument, the hedged item, the nature of the risk being hedged and how the Group will assess whether the hedging relationship meets the hedge effectiveness requirements.

B. The Group designates the hedging relationship as follows:

Cash flow hedge: a hedge of the exposure to variability in cash flows that is attributable to a particular risk associated with a recognised asset or liability or a highly probable forecast transaction.

C. Cash flow hedges

(a) The cash flow hedge reserve associated with the hedged item is adjusted to the lower of the following (in absolute amounts):

- i. the cumulative gain or loss on the hedging instrument from inception of the hedge; and
- ii. the cumulative change in fair value of the hedged item from inception of the hedge.

(b) The effective portion of the gain or loss on the hedging instrument is recognised in other comprehensive income. The gain or loss on the hedging instrument relating to the ineffective portion is recognised in profit or loss.

(c) The amount that has been accumulated in the cash flow hedge reserve in accordance with (a) is accounted for as follows:

- i. If a hedged forecast transaction subsequently results in the recognition of a non-financial asset or non-financial liability, or a hedged forecast transaction for a non-financial asset or non-financial liability becomes a firm commitment for which fair value hedge accounting is applied, the Group shall remove that amount from the cash flow hedge reserve and

- include it directly in the initial cost or other carrying amount of the asset or liability.
- ii. For cash flow hedges other than those covered by i. above, that amount shall be reclassified from the cash flow hedge reserve to profit or loss as a reclassification adjustment in the same period or periods during which the hedged expected future cash flows affect profit or loss.
- iii. If that amount is a loss and the Group expects that all or a portion of that loss will not be recovered in one or more future periods, it shall immediately reclassify the amount that is not expected to be recovered into profit or loss as a reclassification adjustment.
- (d) When the hedging instrument expires, or is sold, terminated, exercised or when the hedging relationship ceases to meet the qualifying criteria, if the forecast transaction is still expected to occur, the amount that has been accumulated in the cash flow hedge reserve shall remain in the cash flow hedge reserve until the forecast transaction occurs; if the forecast transaction is no longer expected to occur, the amount shall be immediately reclassified from the cash flow hedge reserve to profit or loss as a reclassification adjustment.

### (30) Provisions

Provisions are recognised when the Group has a present legal or constructive obligation as a result of past events, and it is probable that an outflow of economic resources will be required to settle the obligation and the amount of the obligation can be reliably estimated. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation on the balance sheet date, which is discounted using a pre-tax discount rate that reflects the current market assessments of the time value of money and the risks specific to the obligation. When discounting is used, the increase in the provision due to passage of time is recognised as interest expense. Provisions are not recognised for future operating losses.

### (31) Employee benefits

#### A. Short-term employee benefits

Short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in respect of service rendered by employees in a period and should be recognised as expense in that period when the employees render service.

#### B. Pensions

##### (a) Defined contribution plans

For defined contribution plans, the contributions are recognised as pension expense when they are due on an accrual basis. Prepaid contributions are recognised as an asset to the extent of a cash refund or a reduction in the future payments.

##### (b) Defined benefit plans

- i. Net obligation under a defined benefit plan is defined as the present value of an amount of pension benefits that employees will receive on retirement for their services with the Group in current period or prior periods. The liability recognised in the balance sheet in respect of defined benefit pension plans is the present value of the defined benefit

obligation at the balance sheet date less the fair value of plan assets. The net defined benefit obligation is calculated annually by independent actuaries using the projected unit credit method. The rate used to discount is determined by using interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability; when there is no deep market in high-quality corporate bonds, the Group uses interest rates of government bonds (at the balance sheet date) instead.

- ii. Remeasurements arising on defined benefit plans are recognised in other comprehensive income in the period in which they arise and are recorded as retained earnings.
- iii. Past service costs are recognised immediately in profit or loss.
- iv. Pension cost for the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events. Also, the related information is disclosed accordingly.

C. Employees' compensation and directors' and supervisors' remuneration

Employees' compensation and directors' and supervisors' remuneration are recognised as expense and liability, provided that such recognition is required under legal or constructive obligation and those amounts can be reliably estimated. Any difference between the resolved amounts and the subsequently actual distributed amounts is accounted for as changes in estimates. If employee compensation is paid by shares, the Group calculates the number of shares based on the closing price at the previous day of the board meeting resolution.

(32) Employee share-based payment

- A. For the equity-settled share-based payment arrangements, the employee services received are measured at the fair value of the equity instruments granted at the grant date, and are recognised as compensation cost over the vesting period, with a corresponding adjustment to equity. The fair value of the equity instruments granted shall reflect the impact of market vesting conditions and non-vesting conditions. Compensation cost is subject to adjustment based on the service conditions that are expected to be satisfied and the estimates of the number of equity instruments that are expected to vest under the non-market vesting conditions at each balance sheet date. Ultimately, the amount of compensation cost recognised is based on the number of equity instruments that eventually vest.
- B. Restricted stocks:
  - (a) Restricted stocks issued to employees are measured at the fair value of the equity instruments granted at the grant date, and are recognised as compensation cost over the vesting period.
  - (b) For restricted stocks where those stocks do not restrict distribution of dividends to employees and employees are not required to return the dividends received if they resign during the vesting period, the Group recognises the fair value of the dividends received by the

employees who are expected to resign during the vesting period as compensation cost at the date of dividends declared.

- (c) For restricted stocks where employees have to pay to acquire those stocks, if employees resign during the vesting period, they must return the stocks to the Group and the Group must refund their payments on the stocks, the Group recognises the payments from the employees who are expected to resign during the vesting period as liabilities at the grant date, and recognises the payments from the employees who are expected to be eventually vested with the stocks in 'capital surplus – others'.

(33) Income tax

- A. The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or items recognised directly in equity, in which cases the tax is recognised in other comprehensive income or equity.
- B. The current income tax expense is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date in the countries where the Company and its subsidiaries operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in accordance with applicable tax regulations. It establishes provisions where appropriate based on the amounts expected to be paid to the tax authorities. An additional tax is levied on the unappropriated retained earnings and is recorded as income tax expense in the year the stockholders resolve to retain the earnings.
- C. Deferred income tax is recognised, using the balance sheet liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated balance sheet. However, the deferred income tax is not accounted for if it arises from initial recognition of goodwill or of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss. Deferred income tax is provided on temporary differences arising on investments in subsidiaries and associates, except where the timing of the reversal of the temporary difference is controlled by the Group and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.
- D. Deferred income tax assets are recognised only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized. At each balance sheet date, unrecognised and recognised deferred income tax assets are reassessed.
- E. Current income tax assets and liabilities are offset and the net amount is reported in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. Deferred income tax assets and liabilities are offset on the balance sheet when the entity has the

legally enforceable right to offset current tax assets against current tax liabilities and they are levied by the same taxation authority on either the same entity or different entities that intend to settle on a net basis or realise the asset and settle the liability simultaneously.

- F. A deferred tax asset shall be recognised for the carryforward of unused tax credits resulting from acquisitions of equipment or technology, research and development expenditures and equity investments to the extent that it is possible that future taxable profit will be available against which the unused tax credits can be utilized.
- G. The interim period income tax expense is recognised based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of the interim period, and the related information is disclosed accordingly.

(34) Dividends

Dividends are recorded in the Company's financial statements in the period in which they are approved by the Company's shareholders. Cash dividends are recorded as liabilities; stock dividends are recorded as stock dividends to be distributed and are reclassified to ordinary shares on the effective date of new shares issuance.

(35) Revenue recognition

- A. The Group manufactures and sells consumer electronics products. Sales are recognised when control of the products have transferred, being when the products are delivered to or picked by the customers, the customers has full discretion over the channel and price to sell the products, and there is no unfulfilled obligation that could affect the customer's acceptance of the products. Delivery occurs when the products have been shipped to the specific location, the risks of obsolescence and loss have been transferred to the customers, and either the customers has accepted the products in accordance with the sales contract, or the Group has objective evidence that all criteria for acceptance have been satisfied.
- B. Sales revenue is recognised based on the price specified in the contract, net of the estimated sales discounts and allowances. Revenue is only recognised to the extent that it is highly probable that a significant reversal will not occur. The estimation is subject to an assessment at each reporting date. The contract cost does not include a significant financing component as the sales are made with credit term consistent with market practice.
- C. A receivable is recognised when the goods are delivered as this is the point in time that the consideration is unconditional because only the passage of time is required before the payment is due.
- D. The Group's obligation to provide a refund for faulty products under the standard warranty terms is recognised as a provision.
- E. The customer pays at the time specified in the payment schedule. If the products sold exceed the payment, a contract asset is recognised. If the payments exceed the products sold, a contract liability is recognised.

(36) Government grants

Government grants are recognised in profit or loss on a systematic basis over the periods in which the Group recognises expenses for the related costs for which the grants are intended to compensate. Government grants related to property, plant and equipment are recognised as non-current liabilities and are amortised to profit or loss over the estimated useful lives of the related assets using the straight-line method.

(37) Business combinations

- A. The Group uses the acquisition method to account for business combinations. The consideration transferred for an acquisition is measured as the fair value of the assets transferred, liabilities incurred or assumed and equity instruments issued at the acquisition date, plus the fair value of any assets and liabilities resulting from a contingent consideration arrangement. All acquisition-related costs are expensed as incurred. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. For each business combination, the Group measures at the acquisition date components of non-controlling interests in the acquiree that are present ownership interests and entitle their holders to the proportionate share of the entity's net assets in the event of liquidation at either fair value or the present ownership instruments' proportionate share in the recognised amounts of the acquiree's identifiable net assets. All other non-controlling interests should be measured at the acquisition-date fair value.
- B. The excess of the consideration transferred, the amount of any non-controlling interest in the acquiree and the fair value of any previous equity interest in the acquiree over the fair value of the identifiable assets acquired and the liabilities assumed is recorded as goodwill at the acquisition date. If the total of consideration transferred, non-controlling interest in the acquiree recognised and the fair value of previously held equity interest in the acquiree is less than the fair value of the identifiable assets acquired and the liabilities assumed, the difference is recognised directly in profit or loss on the acquisition date.

(38) Operating segments

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker, who is responsible for allocating resources and assessing performance of the operating segments.

5. CRITICAL ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS ON UNCERTAINTY

The preparation of these consolidated financial statements requires management to make critical judgments in applying the Group's accounting policies and make critical assumptions and estimates concerning future events. Assumptions and estimates may differ from the actual results and are continually evaluated and adjusted based on historical experience and other factors. The above information is addressed below:



(1) Critical judgments in applying the Group's accounting policies

A. Revenue recognition

The Group determines whether the nature of its performance obligation is to provide the specified goods or services itself (i.e. the Group is a principal) or to arrange for the other party to provide those goods or services (i.e. the Group is an agent) based on the transaction model and its economic substance. The Group is a principal if it controls a promised good or service before it transfers the good or service to a customer. The Group recognises revenue at gross amount of consideration to which it expects to be entitled in exchange for those goods or services transferred. The Group is an agent if its performance obligation is to arrange for the provision of goods or services by another party. The Group recognises revenue at the amount of any fee or commission to which it expects to be entitled in exchange for arranging for the other party to provide its goods or services.

After receiving the materials or services procured, the Group directs the use of the goods and services and provides critical manufacturing processing technique, in order to produce and significantly integrate various goods and services into the combined output as the resulting devices and transfers to a customer. The following indicators are used to determine whether the Group controls the good or service before it is transferred to a customer and considers itself as a principal:

- (a) The Group is primarily responsible for the provision of goods or services;
- (b) The Group assumes the inventory risk before transferring the specified goods or services to the customer or after transferring control of the goods or services to the customer.
- (c) The Group has discretion in establishing prices for the goods or services.

B. Offsetting financial instruments

The Company's financial assets and liabilities are offset and reported in the net amount in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously.

(2) Critical accounting estimates and assumptions

The Group makes estimates and assumptions based on the expectation of future events that are believed to be reasonable under the circumstances at the end of the reporting period. The resulting accounting estimates might be different from the actual results. The estimates and assumptions that may significantly adjust the carrying amounts of assets and liabilities within the next financial year are addressed below:

B. Impairment assessment of goodwill

The Group assesses impairment of goodwill based on subjective judgment which includes identifying and allocating assets, liabilities and goodwill to related cash-generating unit to determine recoverable amount of this unit. Details of impairment assessment of goodwill is provided in Note 6(14).

As of December 31, 2022, the Group recognised goodwill after impairment assessment of \$18,269,710.

### C. Evaluation of inventories

As inventories are stated at the lower of cost and net realisable value, the Group must determine the net realisable value of inventories on balance sheet date based on judgments and estimates. Due to the rapid technology innovation, the Group evaluates the amounts of normal inventory consumption, obsolete inventories or inventories without market selling value on balance sheet date, and writes down the cost of inventories to the net realisable value. Such an evaluation of inventories is principally based on the demand for the products within the specified period in the future. Therefore, there might be significant changes to the evaluation.

As of December 31, 2022, the carrying amount of inventories was \$939,022,052.

## 6. DETAILS OF SIGNIFICANT ACCOUNTS

### (1) Cash and cash equivalents

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Cash on hand and revolving funds	\$ 42,370	\$ 51,098
Checking accounts and demand deposits	848,746,891	863,465,237
Cash equivalents - Time deposits	211,194,824	195,900,676
Cash equivalents - Repo bonds	2,342,239	-
	<u>\$ 1,062,326,324</u>	<u>\$ 1,059,417,011</u>

- A. The Group transacts with a variety of financial institutions with high credit quality for the purpose of dispersing credit risk, so it expects that the probability of counterparty default is low.
- B. The Group's time deposits pledged to others as collateral and with maturity of over three months had been transferred to "Financial assets at amortised cost". Refer to Note 6(4) for details.

(2) Financial assets and liabilities at fair value through profit or loss

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
<u>Assets</u>		
Current items:		
Financial assets mandatorily measured at fair value through profit or loss		
Equity instruments	\$ 89,431	\$ -
Beneficiary certificates	627,861	692,429
Derivatives	3,946,850	640,395
	<u>\$ 4,664,142</u>	<u>\$ 1,332,824</u>
Non-current items:		
Financial assets mandatorily measured at fair value through profit or loss		
Equity instruments	\$ 1,256,070	\$ 2,686,506
Debt instruments	840,140	-
Beneficiary certificates	84,191,159	84,082,306
Derivatives	2,110,071	1,712,931
	<u>\$ 88,397,440</u>	<u>\$ 88,481,743</u>

<u>Liabilities</u>	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Current items:		
Financial assets mandatorily measured at fair value through profit or loss		
Derivatives	(\$ 3,595,029)	(\$ 964,015)

- A. The descriptions of financial assets and liabilities at fair value through profit or loss are as follows:
- (a) Equity instruments: Including listed, unlisted and emerging stocks.
  - (b) Debt instruments: Including corporate bonds and preferred shares in the nature of liabilities.
  - (c) Beneficiary certificates: Including investment in open-end funds and private equity fund.
  - (d) Derivatives: Including cross currency swap contracts, forward exchange contracts, stock option and convertible bonds payable.
- B. Amounts recognised in profit or loss in relation to financial assets at fair value through profit or loss are listed below:

	<u>Years ended December 31,</u>	
	<u>2022</u>	<u>2021</u>
Equity instruments	(\$ 2,027,861)	\$ 561,876
Debt instruments	( 106,626)	-
Beneficiary certificates	( 12,395,795)	2,139,084
Derivatives	6,861,145	( 169,812)
	<u>(\$ 7,669,137)</u>	<u>\$ 2,531,148</u>

- C. For the years ended December 31, 2022 and 2021, dividend income recognised in profit or loss in

relation to financial assets at fair value through profit or loss amounted to \$2,979,229 and \$9,698,000, respectively.

D. The non-hedging derivative instruments transaction and contract information are as follows:

	December 31, 2022		
	Contract amount		
	(Nominal Principal in thousands)		Contract period
<u>Derivative Financial Assets</u>			
Current items:			
Foreign exchange forward contracts	USD (BUY)	1,224,000	2022.11.14~2023.02.08
	RMB (BUY)	19,587,905	2022.11.29~2023.02.13
	JPY (BUY)	19,313,140	2022.11.14~2023.01.12
	EUR (BUY)	465,000	2022.11.29~2023.02.06
	MXN (BUY)	1,676,285	2022.12.23~2023.02.23
	USD (SELL)	3,504,141	2022.11.14~2023.02.23
	INR (SELL)	48,837,750	2022.11.14~2023.02.03
	TWD (SELL)	19,153,800	2022.11.30~2023.02.08
Cross currency swap contracts	USD (BUY)	1,000,000	2022.02.21~2023.08.24
	JPY (BUY)	20,000,000	2022.10.19~2023.06.28
	TWD (BUY)	9,282,000	2022.11.28~2023.02.01
	RMB (BUY)	378,000	2022.12.14~2023.01.13
	TWD (SELL)	35,207,182	2022.02.21~2023.08.24
	USD (SELL)	300,000	2022.11.28~2023.02.01
Non-current items:			
Cross currency swap contracts	USD (BUY)	400,000	2016.09.13~2026.09.24
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24

	December 31, 2022		
	Contract amount		Contract period
	(Nominal Principal in thousands)		
<u>Derivative Financial Liabilities</u>			
Current items:			
Foreign exchange forward contracts	USD (BUY)	2,902,356	2022.10.04~2023.03.24
	MXN (BUY)	819,042	2022.11.17~2023.01.13
	RMB (BUY)	14,001,866	2022.12.08~2023.02.13
	USD (SELL)	2,057,000	2022.11.17~2023.02.13
	BRL (SELL)	2,555,791	2022.11.16~2023.02.03
	CZK (SELL)	6,251,256	2022.11.23~2023.02.03
	JPY (SELL)	14,576,750	2022.10.28~2023.02.24
	KRW (SELL)	65,960,000	2022.12.07~2023.01.11
	MXN (SELL)	309,170	2022.10.26~2023.03.24
	TWD (SELL)	63,685,350	2022.10.04~2023.02.09
	Cross currency swap contracts	USD (BUY)	800,000
TWD (SELL)		24,862,000	2022.09.12~2023.03.23
December 31, 2021			
	Contract amount		Contract period
	(Nominal Principal in thousands)		
<u>Derivative Financial Assets</u>			
Current items:			
Foreign exchange forward contracts	RMB (BUY)	18,560,709	2021.10.08~2022.05.20
	MXN (BUY)	1,814,646	2021.12.24~2022.02.25
	KRW (BUY)	536,470,000	2021.12.21~2022.01.24
	USD (BUY)	321,000	2021.12.09~2022.02.18
	THB (BUY)	1,340,560	2021.12.27~2022.01.19
	RMB (SELL)	639,880	2021.12.15~2022.02.18
	BRL (SELL)	1,229,453	2021.12.09~2022.01.13
	USD (SELL)	3,465,500	2021.10.08~2022.05.20
	Cross currency swap contracts	USD (BUY)	260,000
TWD (SELL)		7,199,800	2021.06.11~2022.05.16
Non-current items:			
Cross currency swap contracts	USD (BUY)	400,000	2016.09.13~2026.09.24
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24

December 31, 2021			
	Contract amount (Nominal Principal in thousands)		Contract period
<u>Derivative Financial Liabilities</u>			
Current items:			
Foreign exchange forward contracts	USD (BUY)	2,909,970	2021.11.16~2022.04.29
	RMB (BUY)	1,171,676	2021.12.02~2022.02.28
	USD (SELL)	183,000	2021.12.02~2022.02.28
	CZK (SELL)	6,606,134	2021.12.16~2022.02.22
	RMB (SELL)	12,150,153	2021.11.26~2022.02.22
	MXN (SELL)	4,457,349	2021.12.22~2022.04.29
	INR (SELL)	37,827,250	2021.11.16~2022.02.22
Cross currency swap contracts	USD (BUY)	1,390,000	2021.04.23~2022.08.24
	JPY (BUY)	20,000,000	2021.12.07~2022.06.28
	RMB (BUY)	407,000	2021.12.06~2022.01.14
	TWD (SELL)	45,543,941	2021.04.23~2022.08.24

(a) Cross currency swap contracts

The cross currency swap contracts signed by the Company are to fulfill capital movement. For exchange rate, principals denominated in two currencies are exchanged at the same exchange rate at the initial and final exchanges. Thus, there is no foreign exchange risk. For interest rate, the fixed rate between two currencies is used to exchange. Thus, there is no interest rate risk.

(b) Forward foreign exchange contracts

The Group enters into foreign exchange forward transactions to reduce the following risk of exchange rate:

A. Operating activities: Import of raw materials and export sales.

B. Investing activities: Import of machinery and equipment.

C. Financing activities: Long-term and short-term foreign currency assets and liabilities.

E. Details of the Group's investments in equity instruments and beneficiary certificates are provided in Table 3.

F. The Group has no financial assets at fair value through profit or loss pledged to others.

G. Information relating to credit risk of financial assets and liabilities at fair value through profit or loss is provided in Note 12(2).

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

Items	December 31, 2022	December 31, 2021
Current items:		
Debt instruments	\$ 44,069	\$ 130,622
Non-current items:		
Debt instruments	\$ -	\$ 43,542
Equity instruments	67,957,438	58,213,437
Fair value adjustments	16,628,962	54,461,746
	<u>\$ 84,586,400</u>	<u>\$ 112,718,725</u>

A. The Group has elected to classify equity investments that are considered to be strategic investments as financial assets at fair value through other comprehensive income.

B. Amounts recognised in profit or loss and other comprehensive income in relation to the financial assets at fair value through other comprehensive income are listed below:

	Years ended December 31,	
	2022	2021
<u>Equity instruments at fair value through other comprehensive income</u>		
Fair value change recognised in other comprehensive loss	(\$ 40,378,633)	\$ 21,768,401
Cumulative gains reclassified to retained earnings due to derecognition	\$ 1,711,746	\$ 795,774
Dividend income recognised in profit or loss	\$ 2,310,810	\$ 557,146

C. The Group has no financial assets at fair value through other comprehensive income pledged to others.

D. Details of the Group's investments in equity instruments are provided in Table 3.

(4) Financial assets at amortised cost and other current assets

Items	December 31, 2022	December 31, 2021
Current items:		
Time deposits with maturity over three months	\$ 14,533,080	\$ 47,684,955
Financial bonds-trust fund	2,865,200	-
Restricted bank deposits	241,910	146,545
Pledged time deposits	56,777	176,938
	<u>\$ 17,696,967</u>	<u>\$ 48,008,438</u>
Non-current items:		
Financial bonds-trust fund	\$ 3,526,400	\$ 9,143,610
Time deposits with maturity over twelve months	9,277,577	14,194,221
Restricted bank deposits	53,816	57,901
Pledged time deposits	56,200	53,352
	<u>\$ 12,913,993</u>	<u>\$ 23,449,084</u>
Other current assets	<u>\$ 3,059,394</u>	<u>\$ 10,750,494</u>

A. Amounts recognised in profit or loss in relation to financial assets at amortised cost are listed below:

	Years ended December 31,	
	2022	2021
Interest income	<u>\$ 1,372,607</u>	<u>\$ 2,710,396</u>

B. The Group invested in the trust fund named Guangdong Finance Trust - Peng Yun Tian Hua Collection Fund Trust in December 2017 which was mainly created for the investment in Guangzhou Guangyin Nanyue Intelligent Technology Industrial Investment Partnership. As of December 31, 2022, the Group has invested a total of RMB 3.5 billion and has redeemed RMB 2.05 billion. Under the agreement, the Group will take over the share in the trust of the preferred beneficiary, Bank of Guangzhou, in case it initiates a redemption.

C. The counterparties of the Group's investments in certificates of deposits are financial institutions with high credit quality, so the Group expects that the probability of counterparty default is remote.

D. Information relating to financial assets at amortised cost pledged as collateral is provided in Note 8.

E. The other current assets are mainly investment performance bond.

(5) Hedging financial assets and liabilities

Assets	December 31, 2022	December 31, 2021
Cash flow hedges:		
<u>Exchange rate risk</u>		
Forward foreign exchange contracts	<u>\$ -</u>	<u>\$ 1,068,785</u>

A. Hedge accounting is applied to remove the accounting inconsistency between the hedging



instrument and the hedged item. As the Group's US dollar denominated accounts receivable are exposed to the impact of variable exchange rate, the Group uses the risk exposed during the next 12 months with 1:1 hedge ratio to control the exchange rate risk under the acceptable range based on the Group's risk management policies.

- B. The forecast transactions which are highly probable incurred in the Group's companies are designated as hedged item, and the intrinsic value of foreign exchange options is designated as cash flow hedge. Changes in fair value of foreign exchange options are included in other comprehensive income and are amortised and recognised in profit or loss during the contract period. There are economic relations between the hedging instrument and the hedged item, and the foreign exchange options are in line with major terms, such as monetary items, foreign currency borrowings or the currency and amount of bonds.
- C. Transaction information associated with the Group adopting hedge accounting is as follows:

Hedged items	December 31, 2021		
	Hedging instruments	Notional amount	Contract period
Financial assets			
Cash flow hedges:			
Forecast transaction	Foreign exchange	RMB (BUY) 23,259,750	2021.10.21~2022.05.26
	forward contracts	USD (SELL) 3,590,000	2021.10.21~2022.05.26

D. Cash flow hedge

	2022	2021
<u>Other equity - cash flow hedge reserve</u>		
At January 1	\$ 195,897	\$ -
Add: (Losses) gains on hedge effectiveness-amount recognised in other comprehensive income	( 23,286)	1,580,536
Less: Reclassified to profit or loss as the hedged item has affected profit or loss	( 172,611)	( 1,384,639)
At December 31	<u>\$ -</u>	<u>\$ 195,897</u>

- (a) To hedge exposed exchange rate risk arising from forecast sales of goods and collections, the Group entered into a forward forecast sales agreement of US dollar, and the hedge ratio is 1:1. The effective portion with respect to the changes in the fair value of the hedging instruments is deferred and recognised in the cash flow hedge reserve, which is under other comprehensive income, and will be directly included in the sales revenue when the hedged items are subsequently recognised in accounts receivable.
- (b) The Group separates changes in spot price and time value, only change in spot price is designated as hedging instruments. Changes in fair value, which is associated with hedged item, are recognised in other comprehensive income. Meanwhile, time value at hedging commencement date, which is associated with hedged items, are amortised during the period the hedging instrument affects profit or loss. The amortisation will be recognised in profit or

loss from other comprehensive income or loss.

E. Information relating to fair value risk of hedging financial assets and liabilities is shown in Note 12(3).

(6) Notes and accounts receivable

	December 31, 2022	December 31, 2021
Notes receivable	\$ 396,356	\$ 724,077
Accounts receivable	1,071,849,762	1,132,576,254
Less: Allowance for sales returns and allowances	( 11,266,033)	( 7,537,720)
	<u>\$ 1,060,980,085</u>	<u>\$ 1,125,762,611</u>

- A. As of December 31, 2022 and 2021, accounts receivable and notes receivable were all from contracts with customers. As of January 1, 2021, the balance of receivables from contracts with customers amounted to \$949,429,165.
- B. On December 31, 2022 and 2021, the Group had accounts receivable classified as financial assets at fair value through other comprehensive income in the amounts of \$92,897,750 and \$97,923,986, respectively.
- C. The Group entered into a factoring agreement with the following banks to sell its accounts receivable. Under the agreement, the Group is not obligated to bear the default risk of the transferred accounts receivable, but is liable for the losses incurred on any business dispute. The Group does not have any continuing involvement in the transferred accounts receivable. Thus, the Group derecognised the transferred accounts receivable.

As of December 31, 2022 and 2021, the relevant information of accounts receivable factored but unsettled were as follows:

December 31, 2022			
Accounts receivable factoring not due yet	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
\$ 27,639,000	\$ 27,639,000	\$ 27,639,000	\$ -
December 31, 2021			
Accounts receivable factoring not due yet	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
\$ 47,478,385	\$ 47,478,385	\$ 47,478,385	\$ -

As of December 31, 2022 and 2021, the Group has no retention for the factoring of accounts receivable

- D. As of December 31, 2022 and 2021, the Group has not signed promissory notes as guarantee for accounts receivable in commercial dispute.
- E. For the years ended December 31, 2022 and 2021, the information on the financing charges incurred from accounts receivable factoring is provided in Note 6(37).
- F. The Group does not hold any collateral as security.

G. Information relating to credit risk is provided in Note 12(2).

(7) Other receivables

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Tax refund receivable	\$ 29,236,280	\$ 34,931,286
Interest receivable	10,887,532	10,593,862
Loans to related parties	-	703,187
Others	15,878,815	13,282,071
	<u>\$ 56,002,627</u>	<u>\$ 59,510,406</u>

The Group's other receivables are due from entities with good credit quality and government agencies. There is no significant credit risk as default is unlikely to occur.

(8) Inventories

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Raw materials	\$ 315,841,715	\$ 277,215,967
Work in process	200,135,075	130,957,036
Finished goods	409,997,122	224,581,205
Inventory in transit	39,526,287	57,974,054
	<u>965,500,199</u>	<u>690,728,262</u>
Less: Allowance for inventory obsolescence and market price decline	( 26,478,147)	( 18,582,897)
	<u>\$ 939,022,052</u>	<u>\$ 672,145,365</u>

Expenses and losses incurred on inventories for the years ended December 31, 2022 and 2021 were as follows:

	<u>For the years ended December 31,</u>	
	<u>2022</u>	<u>2021</u>
Cost of inventories sold	\$ 6,230,204,207	\$ 5,650,193,666
Loss on inventory obsolescence and market price decline (Gain from price recovery)	7,900,930	( 5,237,663)
Revenue from sale of scraps	( 11,614,398)	( 13,338,531)
Others	420,853	429,364
	<u>\$ 6,226,911,592</u>	<u>\$ 5,632,046,836</u>

As the Group sold some inventory with net realisable value lower than its cost, the allowance for inventory obsolescence and market price decline was reversed for the year ended December 31, 2021.

(9) Investments accounted for using equity method

	2022	2021
At January 1	\$ 194,593,652	\$ 175,199,441
Addition of investments accounted for using equity method	48,035,635	10,000,630
Deemed disposal of investments accounted for using equity method	-	7,689,350
Disposal of investments accounted for using equity method	( 1,216,393)	( 379,750)
Earnings distribution of investments accounted for using equity method	( 6,149,732)	( 4,984,744)
Share of profit or loss of investments accounted for using equity method	5,772,788	18,404,717
Changes in retained earnings	( 367,570)	1,185,792
Changes in capital surplus	321,565	( 4,642,079)
Changes in other equity items	( 9,446,829)	( 5,715,865)
Impairment loss	( 599,189)	-
Other	8,545,122	( 2,163,840)
At December 31	<u>\$ 239,489,049</u>	<u>\$ 194,593,652</u>

- A. For the year ended December 31, 2021, the Group either disposed its equity interest or did not participate in the capital increase of certain subsidiaries proportionally to its interest, thereby reducing its shareholding ratios in the subsidiaries, Cybertan Technology Corporation, Linksys Holdings, Inc. and Mobile Drive Netherlands B.V. As a result, the Group lost control over the aforementioned subsidiaries, and remeasured any investment retained in the investees at their fair values totalling \$7,689,350. The related gain on deemed disposals amounting to \$1,881,324 was recognised for the year ended December 31, 2021. Details are provided in Note 4(3).
- B. The Group acquired the new shares of XSEMI Corporation in May 2022 and held 51% equity interest which resulted in the Group having control over XSEMI Corporation. Subsequently, XSEMI Corporation participated in the new share private placement of Advanced Power Electronics Corporation in the amount of \$2,886,800 and held 30.08% of shares which were shown as investment accounted for using the equity method.
- C. A subsidiary of the Group, Foxconn Industrial Internet Co., Ltd., entered into the ‘Partnership Agreement of Xingwei (Guangzhou) industrial investment partnership (Limited Partnership)’ on March 25, 2022. As a limited partner, Foxconn Industrial Internet Co., Ltd. subscribed the shares of fund of Xingwei (Guangzhou) industrial investment partnership (Limited Partnership) amounting to RMB 9.8 billion.
- D. The abovementioned changes in other equity items refer to recognition of currency translation differences of associates and unrealised gains (losses) on valuation of financial assets. Others arise from the translation of the financial statements of the foreign operations’ associates into the

Group's presentation currency.

#### E. Associates

(a) The basic information of the associates that are material to the Group is as follows:

Company name	Principal place of business	Shareholding ratio		Nature of relationship	Method of measurement
		December 31, 2022	December 31, 2021		
Sharp Corporation	Japan	34%	36%	Strategic Investment	Equity method
Xingwei (Guangzhou) industrial investment partnership (Limited Partnership)	China	-	-	Strategic Investment	Equity method
Foxconn Technology Co., Ltd.	Taiwan	29%	29%	Supplier	Equity method
Zhen Ding Technology Holding Limited	Cayman	32%	32%	Supplier	Equity method

(b) The summarised financial information of the associates that are material to the Group is as follows:

#### Balance sheet

	Sharp Corporation	
	December 31, 2022	December 31, 2021
Current assets	\$ 283,275,149	\$ 297,235,153
Non-current assets	212,357,361	176,118,468
Current liabilities	( 220,950,582)	( 205,544,287)
Non-current liabilities	( 163,825,035)	( 163,303,108)
Total net assets	110,856,893	104,506,226
Effect of accounting principles	( 4,598,929)	1,595,032
Fair value adjustment of trademarks, other intangible net assets and tangible net assets	90,929,084	94,474,710
Total net assets after adjustment	\$ 197,187,048	\$ 200,575,968
Share in associate's net assets		
(Note)	\$ 66,089,430	\$ 71,625,206
Goodwill	12,574,548	12,061,814
Others	( 3,767,210)	( 2,476,211)
Carrying amount of the associate	\$ 74,896,768	\$ 81,210,809

Note: In June 2022, Sharp Corporation issued 38.45 million new common shares. Consequently, the Group's equity interest in Sharp Corporation decreased from 36% to 34%, and the Group decreased capital surplus and investments accounted for using equity method amounting to \$1,867,981 due to the change in net equity.

	Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)
	<u>December 31, 2022</u>
Current assets	\$ 39,771,206
Non-current assets	-
Current liabilities	-
Non-current liabilities	-
Total net assets	<u>\$ 39,771,206</u>
Share in associate's net assets	\$ 39,767,229
Goodwill	-
Others	-
Carrying amount of the associate	<u>\$ 39,767,229</u>

	<u>Foxconn Technology Co., Ltd.</u>
	<u>December 31, 2022</u> <u>December 31, 2021</u>
Current assets	\$ 108,151,811      \$ 118,826,609
Non-current assets	42,952,957      55,571,005
Current liabilities	( 46,799,523) ( 61,985,449)
Non-current liabilities	( 1,127,769) ( 1,387,965)
Total net assets	<u>\$ 103,177,476</u> <u>\$ 111,024,200</u>
Share in associate's net assets	\$ 30,467,588      \$ 32,706,669
Goodwill	338,190      338,190
Others	25,623      49,938
Carrying amount of the associate	<u>\$ 30,831,401</u> <u>\$ 33,094,797</u>

	<u>Zhen Ding Technology Holding Limited</u>
	<u>December 31, 2022</u> <u>December 31, 2021</u>
Current assets	\$ 110,292,979      \$ 95,935,034
Non-current assets	122,267,133      99,820,260
Current liabilities	( 74,226,905) ( 56,879,726)
Non-current liabilities	( 25,467,516) ( 25,355,629)
Total net assets	<u>\$ 132,865,691</u> <u>\$ 113,519,939</u>
Share in associate's net assets	\$ 31,257,639      \$ 27,214,691
Others	153,255      22,225
Carrying amount of the associate	<u>\$ 31,410,894</u> <u>\$ 27,236,916</u>

Statement of comprehensive income

		Sharp Corporation	
		For the years ended December 31,	
		2022	2021
Revenue		\$ 584,363,532	\$ 639,290,372
(Loss) profit for the year from continuing operations	(	544,855)	20,456,203
Other comprehensive income, net of tax		6,680,075	15,590,382
Total comprehensive income		6,135,220	36,046,585
Effect of accounting principles	(	6,695,325)	6,245,393
Total comprehensive (loss) income after adjustment	(\$	560,105)	\$ 42,291,978
Dividends received from associates	\$	2,024,128	\$ 1,689,236
		Foxconn Technology Co., Ltd.	
		For the years ended December 31,	
		2022	2021
Revenue	\$	90,469,506	\$ 104,082,031
Profit for the year from continuing operations		4,198,165	4,414,636
Other comprehensive loss, net of tax	(	9,707,675)	( 1,124,558)
Total comprehensive (loss) income	(\$	5,509,510)	\$ 3,290,078
Dividends received from associates	\$	708,765	\$ 750,457
		Zhen Ding Technology Holding Limited	
		For the years ended December 31,	
		2022	2021
Revenue	\$	171,356,495	\$ 155,022,197
Profit for the year from continuing operations		20,535,312	13,694,368
Other comprehensive income (loss), net of tax		2,584,986	( 1,113,422)
Total comprehensive income	\$	23,120,298	\$ 12,580,946
Dividends received from associates	\$	1,635,495	\$ 1,377,838

- (c) The carrying amount of the Group's interests in all individually immaterial associates and the Group's share of the operating results are summarised below:

As of December 31, 2022 and 2021, the carrying amount of the Group's individually immaterial associates amounted to \$62,582,757 and \$53,051,130, respectively.

	For the years ended December 31,	
	2022	2021
Profit for the year from continuing operations	\$ 10,289,995	\$ 11,180,528
Other comprehensive income, net of tax	180,235	445,829
Total comprehensive income	<u>\$ 10,470,230</u>	<u>\$ 11,626,357</u>

- (d) The fair value of the Group's material associates which have quoted market price was as follows:

	December 31, 2022	December 31, 2021
Sharp Corporation	\$ 48,657,481	\$ 70,459,734
Foxconn Technology Co., Ltd.	21,638,167	27,058,132
Zhen Ding Technology Holding Limited	32,079,141	30,704,321
	<u>\$ 102,374,789</u>	<u>\$ 128,222,187</u>

- (e) The Group is the single largest shareholder of the following companies, and has no control, but only has a significant influence on the company as described below.
- The Group is the single largest shareholder of Sharp Corporation with a 34% equity interest. Given that the Group does not hold the voting rights of more than half of its shareholders attendance rate, which indicates that the Group has no current ability to direct the relevant activities of Sharp Corporation, the Group has no control, but only has significant influence, over the investee.
  - The Group is the single largest shareholder of Foxconn Technology Co., Ltd. with a 29% equity interest. Given that the Group does not hold the voting rights of more than half of its shareholders attendance rate, which indicates that the Group has no current ability to direct the relevant activities of Foxconn Technology Co., Ltd., the Group has no control, but only has significant influence, over the investee.
  - The Group is the single largest shareholder of Zhen Ding Technology Holding Limited with a 32% equity interest. Given that the Group does not hold the voting rights of more than half of its shareholders attendance rate, which indicates that the Group has no current ability to direct the relevant activities of Zhen Ding Technology Holding Limited, the Group has no control, but only has significant influence, over the investee.
  - The Group is the single largest shareholder of Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership) with a 99% equity interest. Given that the Group only serves as the limited partner of the fund, it did not obtain more than half of the seats in the investment committee of the fund and the matters deliberated by the investment committee shall be agreed and passed by all members to be valid, the Group has no control, but only has significant influence, over the investee.



(10) Property, plant and equipment

	2022						
	Land	Buildings	Machinery and equipment	Computer and communication equipment	Others	Equipment under installation and construction in progress	Total
<u>At January 1, 2022</u>							
Cost	\$ 11,088,299	\$ 230,689,468	\$ 287,474,102	\$ 47,391,725	\$ 179,441,556	\$ 31,290,949	\$ 787,376,099
Accumulated depreciation and impairment	-	( 109,207,148)	( 207,619,795)	( 38,831,481)	( 121,610,366)	-	( 477,268,790)
	<u>\$ 11,088,299</u>	<u>\$ 121,482,320</u>	<u>\$ 79,854,307</u>	<u>\$ 8,560,244</u>	<u>\$ 57,831,190</u>	<u>\$ 31,290,949</u>	<u>\$ 310,107,309</u>
<u>2022</u>							
Opening net book amount as at January 1	\$ 11,088,299	\$ 121,482,320	\$ 79,854,307	\$ 8,560,244	\$ 57,831,190	\$ 31,290,949	\$ 310,107,309
Additions	101	2,297,615	39,156,581	2,101,947	22,546,074	36,809,104	102,911,422
Transfers	-	4,786,967	10,740,107	2,562,106	2,262,456	( 18,872,531)	1,479,105
Acquired from business combinations	-	-	57,173	9,498	11,872	4,753	83,296
Disposals	( 34,501)	( 12,402)	( 972,996)	( 510,195)	( 764,172)	( 437,078)	( 2,731,344)
Depreciation charge	-	( 11,503,443)	( 25,420,806)	( 2,895,106)	( 20,187,674)	-	( 60,007,029)
Impairment loss	-	-	( 110,361)	-	-	-	( 110,361)
Net exchange differences	831,142	4,150,176	1,579,190	161,571	1,222,317	2,727,890	10,672,286
Closing net book amount as at December 31	<u>\$ 11,885,041</u>	<u>\$ 121,201,233</u>	<u>\$ 104,883,195</u>	<u>\$ 9,990,065</u>	<u>\$ 62,922,063</u>	<u>\$ 51,523,087</u>	<u>\$ 362,404,684</u>
<u>At December 31, 2022</u>							
Cost	\$ 11,885,041	\$ 241,452,158	\$ 328,460,664	\$ 49,289,278	\$ 204,071,287	\$ 51,523,087	\$ 886,681,515
Accumulated depreciation and impairment	-	( 120,250,925)	( 223,577,469)	( 39,299,213)	( 141,149,224)	-	( 524,276,831)
	<u>\$ 11,885,041</u>	<u>\$ 121,201,233</u>	<u>\$ 104,883,195</u>	<u>\$ 9,990,065</u>	<u>\$ 62,922,063</u>	<u>\$ 51,523,087</u>	<u>\$ 362,404,684</u>

	2021						
	Land	Buildings	Machinery and equipment	Computer and communication equipment	Others	Equipment under installation and construction in progress	Total
<u>At January 1, 2021</u>							
Cost	\$ 12,330,536	\$ 214,266,695	\$ 279,733,859	\$ 46,751,910	\$ 168,556,642	\$ 35,885,708	\$ 757,525,350
Accumulated depreciation and impairment	-	( 98,706,875)	( 215,301,244)	( 37,088,779)	( 119,336,474)	-	( 470,433,372)
	<u>\$ 12,330,536</u>	<u>\$ 115,559,820</u>	<u>\$ 64,432,615</u>	<u>\$ 9,663,131</u>	<u>\$ 49,220,168</u>	<u>\$ 35,885,708</u>	<u>\$ 287,091,978</u>
<u>2021</u>							
Opening net book amount as at January 1	\$ 12,330,536	\$ 115,559,820	\$ 64,432,615	\$ 9,663,131	\$ 49,220,168	\$ 35,885,708	\$ 287,091,978
Additions	46,848	5,014,152	37,754,895	1,991,809	23,279,488	25,649,927	93,737,119
Transfers	-	14,229,203	5,066,559	616,245	7,176,543	( 28,833,502)	( 1,744,952)
Acquired from business combinations	-	43,627	1,120,760	24,793	18,342	1,001	1,208,523
Disposals	( 687,913)	( 196,392)	( 3,940,609)	( 301,955)	( 1,584,466)	( 387,868)	( 7,099,203)
Depreciation charge	-	( 12,016,267)	( 23,778,002)	( 3,414,298)	( 20,277,199)	-	( 59,485,766)
Impairment loss	-	( 340,910)	-	-	-	-	( 340,910)
Net exchange differences	( 601,172)	( 810,913)	( 801,911)	( 19,481)	( 1,686)	( 1,024,317)	( 3,259,480)
Closing net book amount as at December 31	<u>\$ 11,088,299</u>	<u>\$ 121,482,320</u>	<u>\$ 79,854,307</u>	<u>\$ 8,560,244</u>	<u>\$ 57,831,190</u>	<u>\$ 31,290,949</u>	<u>\$ 310,107,309</u>
<u>At December 31, 2021</u>							
Cost	\$ 11,088,299	\$ 230,689,468	\$ 287,474,102	\$ 47,391,725	\$ 179,441,556	\$ 31,290,949	\$ 787,376,099
Accumulated depreciation and impairment	-	( 109,207,148)	( 207,619,795)	( 38,831,481)	( 121,610,366)	-	( \$ 477,268,790)
	<u>\$ 11,088,299</u>	<u>\$ 121,482,320</u>	<u>\$ 79,854,307</u>	<u>\$ 8,560,244</u>	<u>\$ 57,831,190</u>	<u>\$ 31,290,949</u>	<u>\$ 310,107,309</u>

A. Details of the aforementioned property, plant and equipment acquired from business combinations are provided in Note 6(40).

B. Details of property, plant and equipment pledged as collateral are provided in Note 8.

(11) Leasing arrangements — lessee

A. The Group leases various assets including land, land use right, buildings and other equipment.

The periods of lease contracts are as follows:

Land and land use right: 2~50 years

Buildings: 1~15 years

Other equipment: 1~7 years

Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. It does not enjoy the right to extend the lease term. The lease agreements do not impose covenants, but leased assets may not be used as security for borrowing purposes.

B. Short-term leases with a lease term of 12 months, include dormitories, business vehicles and office.

C. The carrying amount of right-of-use assets and the depreciation charge are as follows:

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
	<u>Carrying amount</u>	<u>Carrying amount</u>
Land and land use right	\$ 17,648,123	\$ 17,078,178
Buildings	21,950,289	22,338,115
Other equipment	807,384	843,899
	<u>\$ 40,405,796</u>	<u>\$ 40,260,192</u>
	<u>Years ended December 31,</u>	
	<u>2022</u>	<u>2021</u>
	<u>Depreciation charge</u>	<u>Depreciation charge</u>
Land and land use right	\$ 554,858	\$ 1,012,696
Buildings	8,615,465	8,813,673
Other equipment	572,178	813,166
	<u>\$ 9,742,501</u>	<u>\$ 10,639,535</u>

D. For the years ended December 31, 2022 and 2021, the additions to right-of-use assets were \$11,568,340 and \$11,931,110, respectively.

E. The information on income and expense accounts relating to lease contracts is as follows:

	<u>Years ended December 31,</u>	
	<u>2022</u>	<u>2021</u>
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 907,826	\$ 1,300,151
Expense on short-term lease contracts	\$ 4,089,261	\$ 3,967,179
Gain from lease modification	\$ 2,414	\$ -

F. For the years ended December 31, 2022 and 2021, the Group's total cash outflow for leases were \$15,919,791 and \$17,266,641, respectively.

(12) Leasing arrangements — lessor

A. The Group mainly leases machinery and equipment. Rental contracts are typically made for 5 years.

B. The maturity analysis of the undiscounted lease payments in the finance lease is as follows:

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
No later than one year	\$ 488,119	\$ 456,976
Later than one year but not later than five years	<u>617,570</u>	<u>1,015,846</u>
	<u>\$ 1,105,689</u>	<u>\$ 1,472,822</u>

C. Reconciliation of the undiscounted lease payments and the net investment in the finance lease is provided as follows:

	<u>December 31, 2022</u>	
	<u>Current</u>	<u>Non-current</u>
Undiscounted lease payments	\$ 488,119	\$ 617,570
Unearned finance income	( 14,007)	( 7,047)
Net investment in lease	<u>\$ 474,112</u>	<u>\$ 610,523</u>
	<u>December 31, 2021</u>	
	<u>Current</u>	<u>Non-current</u>
Undiscounted lease payments	\$ 456,976	\$ 1,015,846
Unearned finance income	( 17,016)	( 21,611)
Net investment in lease	<u>\$ 439,960</u>	<u>\$ 994,235</u>

The net investment in the financial lease is shown as “other receivables” and “other non-current assets”, respectively.

(13) Investment property

	Land and buildings	
	2022	2021
<u>At January 1</u>		
Cost	\$ 15,688,409	\$ 15,528,707
Accumulated depreciation and impairment	( 5,331,910)	( 4,445,434)
	<u>\$ 10,356,499</u>	<u>\$ 11,083,273</u>
<u>For the year ended December 31</u>		
Opening net book amount as at January 1	\$ 10,356,499	\$ 11,083,273
Additions	107	-
Transfer in	1,017,819	452,211
Transfer out	( 1,287)	( 220,594)
Disposal of subsidiaries	( 216,648)	( 66,043)
Depreciation charge	( 858,001)	( 841,596)
Net exchange differences	139,596	( 50,752)
Closing net book amount as at December 31	<u>\$ 10,438,085</u>	<u>\$ 10,356,499</u>
<u>At December 31</u>		
Cost	\$ 17,503,412	\$ 15,688,409
Accumulated depreciation and impairment	( 7,065,327)	( 5,331,910)
	<u>\$ 10,438,085</u>	<u>\$ 10,356,499</u>

A. Rental income from the lease of the investment property and direct operating expenses arising from the investment property are shown below:

	Years ended December 31,	
	2022	2021
Rental income from the lease of the investment property	<u>\$ 969,089</u>	<u>\$ 1,000,030</u>
Direct operating expenses arising from the investment property that generated rental income for the year	<u>\$ 858,001</u>	<u>\$ 841,596</u>

B. The fair value of the investment property held by the Group as at December 31, 2022 and 2021 was \$28,967,795 and \$31,642,398, respectively, which was revalued by independent appraisers. The valuation is based on latest market price of similar investment property in the same area and condition which is categorized within Level 3 in the fair value hierarchy.

(14) Intangible assets

	2022							
	Goodwill	Concession	Patents	Trademarks	Developed technology	Customer relationships	Software	Total
<u>At January 1</u>								
Cost	\$18,469,923	\$ 14,581,255	\$ 4,301,379	\$ 9,009,831	\$10,192,291	\$ 1,610,976	\$ 8,174,975	\$66,340,630
Accumulated amortisation and impairment	( 2,283,863)	( 5,644,316)	( 3,147,637)	( 935,407)	( 2,548,261)	( 499,868)	( 5,928,441)	( 20,987,793)
	<u>\$16,186,060</u>	<u>\$ 8,936,939</u>	<u>\$ 1,153,742</u>	<u>\$ 8,074,424</u>	<u>\$ 7,644,030</u>	<u>\$ 1,111,108</u>	<u>\$ 2,246,534</u>	<u>\$45,352,837</u>
Opening net book amount as at January 1	\$16,186,060	\$ 8,936,939	\$ 1,153,742	\$ 8,074,424	\$ 7,644,030	\$ 1,111,108	2246534	\$45,352,837
Additions	-	-	1,654	-	992,001	-	2,120,086	3,113,741
Acquired through business combinations	1,407,081	-	91,257	-	401,125	-	8,385	1,907,848
Disposals	- ( 1,298,457)	-	-	-	-	- ( 718)	( 1,299,175)	
Impairment loss	( 786,752)	-	-	-	-	-	- ( 786,752)	
Exchange	- ( 299,630)	-	-	-	-	-	- ( 299,630)	
Amortization charge	- ( 721,493)	( 315,779)	( 513,668)	( 1,090,777)	( 165,347)	( 931,659)	( 3,738,723)	
Net exchange differences	<u>1,463,321</u>	<u>-</u>	<u>100,770</u>	<u>625,218</u>	<u>261,457</u>	<u>( 128,884)</u>	<u>88,011</u>	<u>2,409,893</u>
Closing net book amount as at December 31	<u>\$18,269,710</u>	<u>\$ 6,617,359</u>	<u>\$ 1,031,644</u>	<u>\$ 8,185,974</u>	<u>\$ 8,207,836</u>	<u>\$ 816,877</u>	<u>\$ 3,530,639</u>	<u>\$46,660,039</u>
<u>At December 31</u>								
Cost	\$21,590,328	\$ 10,617,875	\$ 4,831,836	\$ 9,564,095	\$12,259,966	\$ 1,515,078	\$ 9,927,635	\$70,306,813
Accumulated amortisation and impairment	( 3,320,618)	( 4,000,516)	( 3,800,192)	( 1,378,121)	( 4,052,130)	( 698,201)	( 6,396,996)	( 23,646,774)
	<u>\$18,269,710</u>	<u>\$ 6,617,359</u>	<u>\$ 1,031,644</u>	<u>\$ 8,185,974</u>	<u>\$ 8,207,836</u>	<u>\$ 816,877</u>	<u>\$ 3,530,639</u>	<u>\$46,660,039</u>

2021

	Goodwill	Concession	Patents	Trademarks	Developed technology	Customer relationships	Software	Total
<u>At January 1</u>								
Cost	\$17,266,764	\$ 14,581,255	\$ 4,323,547	\$ 9,447,950	\$10,386,924	\$ 1,657,536	\$ -	\$57,663,976
Accumulated amortisation and impairment	( 2,349,869)	( 4,719,570)	( 2,945,509)	( 519,023)	( 2,012,836)	( 357,086)	-	( 12,903,893)
	<u>\$14,916,895</u>	<u>\$ 9,861,685</u>	<u>\$ 1,378,038</u>	<u>\$ 8,928,927</u>	<u>\$ 8,374,088</u>	<u>\$ 1,300,450</u>	<u>\$ -</u>	<u>\$44,760,083</u>
Opening net book amount as at January 1	\$14,916,895	\$ 9,861,685	\$ 1,378,038	\$ 8,928,927	\$ 8,374,088	\$ 1,300,450	\$ -	\$44,760,083
Transfers	-	-	-	-	-	-	2,369,522	2,369,522
Additions	-	-	91,999	-	-	-	1,007,446	1,099,445
Acquired through business combinations	3,479,980	-	-	-	57,371	-	-	3,537,351
Disposals	-	-	( 1,031)	( 241,244)	-	-	( 70,315)	( 312,590)
Disposal of subsidiaries	( 1,820,650)	-	-	-	( 140,190)	-	-	( 1,960,840)
Amortization charge	-	( 924,746)	( 284,932)	( 440,931)	( 599,022)	( 154,635)	( 1,027,292)	( 3,431,558)
Net exchange differences	( 390,165)	-	( 30,332)	( 172,328)	( 48,217)	( 34,707)	( 32,827)	( 708,576)
Closing net book amount as at December 31	<u>\$16,186,060</u>	<u>\$ 8,936,939</u>	<u>\$ 1,153,742</u>	<u>\$ 8,074,424</u>	<u>\$ 7,644,030</u>	<u>\$ 1,111,108</u>	<u>\$ 2,246,534</u>	<u>\$45,352,837</u>
<u>At December 31</u>								
Cost	\$18,469,923	\$ 14,581,255	\$ 4,301,379	\$ 9,009,831	\$10,192,291	\$ 1,610,976	\$ 8,174,975	\$66,340,630
Accumulated amortisation and impairment	( 2,283,863)	( 5,644,316)	( 3,147,637)	( 935,407)	( 2,548,261)	( 499,868)	( 5,928,441)	( 20,987,793)
	<u>\$16,186,060</u>	<u>\$ 8,936,939</u>	<u>\$ 1,153,742</u>	<u>\$ 8,074,424</u>	<u>\$ 7,644,030</u>	<u>\$ 1,111,108</u>	<u>\$ 2,246,534</u>	<u>\$45,352,837</u>

A. The amounts of disposal of subsidiaries stated above is mainly from Linksys, an originally 67%-owned subsidiary of the Group's subsidiary, Foxconn Interconnect Technology Limited, which issued new shares for a cash capital increase in the third quarter of 2021, and the Group did not participate in the subscription. As the shareholding percentage of the Group in Linksys decreased to 49%, the Group lost control over Linksys, and it ceased to be included in the consolidated financial statements. Refer to Note 4(3) for details.

B. Impairment assessment for goodwill of Belkin International Inc.

As of December 31, 2022, the Group's goodwill from the acquisition of Belkin International Inc. (referred herein as "Belkin") decreased to \$11,684,205 as a result of the disposal of LINKSYS, a subsidiary of Belkin, in 2021. Impairment assessment of goodwill is allocated to Belkin's CGU. The recoverable amount of the CGU relating to the goodwill arising from acquisition of Belkin was determined based on value-in-use calculation. The calculation uses projected cash flows based on financial budgets for the next five-year period.

Management determined expected revenue growth rate based on past performance and their expectations of market development. The long-term weighted average growth rates used are consistent with the projection included in industry reports. Pre-tax discount rate used reflects the risk premium of the segment and operating region.

The assumptions used in the main assessment as of December 31, 2022 are as follows:

Five-year compound revenue growth rate	11.0%
Long-term growth rate	2%
Pre-tax discount rate	20.0%

Based on the above assessment, there is no impairment loss on goodwill as of December 31, 2022.

C. The details of amortization are as follows:

	Years ended December 31,	
	2022	2021
Operating costs and operating expenses	\$ 3,738,723	\$ 3,431,558



(15) Other non-current assets

	December 31, 2022	December 31, 2021
Long-term prepayments		
- 3.5GHz frequency band through MOCN	\$ 11,070,154	\$ 11,181,732
- Utility duct access	547,918	730,558
Refundable deposits	2,485,549	1,987,126
Assets recognised for incremental costs of obtaining contract with customers	2,260,263	2,405,061
Prepayments for equipment	2,504,153	4,855,392
Net investment in lease	610,523	994,235
Others	7,933,181	6,543,511
	<u>\$ 27,411,741</u>	<u>\$ 28,697,615</u>

A. 3.5GHz frequency band through Multi Operator Core Network (MOCN)

A subsidiary of the Group, Asia Pacific Telecom Co., Ltd., entered into a cooperation agreement on 3.5GHz frequency band through MOCN with Far EasTone Telecommunications Co., Ltd. (FET). The period of the agreement is from September 4, 2020 to December 31, 2040. This cooperation agreement was approved with conditions by the National Communications Commission (NCC) Committee and the Fair Trade Commission. Both signing parties agreed that the Group will share two-ninths of the network deployment cost of FET's 3.5GHz frequency band in order to obtain use right capacity, of which the cost of spectrum sharing amounted to \$9,473,000.

B. Incremental costs of obtaining a contract

A subsidiary of the Company, Asia Pacific Telecom Co., Ltd., recognises the incremental costs (mainly comprised of sales commissions) of obtaining a contract with a customer as an asset if the Group expects to recover those costs. The recognised asset is amortised on a systematic basis that is consistent with the transfers to the customer of the goods or services to which the asset relates. The Group recognised amortised costs of \$2,114,054 and \$1,924,300 in profit or loss for the years ended December 31, 2022 and 2021, respectively.

C. Details of net investment in lease is provided in Note 6(12).

D. Details of other non-current assets pledged as collateral are provided in Note 8.

(16) Short-term notes and bills payable

	December 31, 2022	December 31, 2021
Commercial paper	\$ 31,555,403	\$ 24,010,000
Less: Unamortized discount	( 63,906)	( 10,883)
	<u>\$ 31,491,497</u>	<u>\$ 23,999,117</u>
Interest rates per annum	<u>1.35%~2.15%</u>	<u>0.328%~1.10%</u>

(17) Short-term loans

Type of loans	December 31, 2022	Interest rate range	Collateral
Bank loans			
Credit loans	<u>\$ 582,610,083</u>	0%~7.05%	None
Type of loans	December 31, 2021	Interest rate range	Collateral
Bank loans			
Credit loans	<u>\$ 546,372,008</u>	0%~6.4%	None

The Group has signed an agreement to offset financial assets and liabilities with financial institutions. The agreement meets the offsetting criteria of IAS 32, whereby the financial assets and liabilities are offset and reported in the net amount in the balance sheet. Details of the offset as of December 31, 2022 and 2021 are as follows:

December 31, 2022			
Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	<u>\$ 681,969,373</u>	<u>\$ 681,969,373</u>	<u>\$ -</u>
December 31, 2021			
Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	<u>\$ 1,038,395,341</u>	<u>\$ 1,038,395,341</u>	<u>\$ -</u>

(18) Other payables

	December 31, 2022	December 31, 2021
Awards and salaries payable	\$ 62,934,936	\$ 52,449,475
Payables for equipment	28,837,155	24,349,399
Employees' bonuses payable	20,241,273	19,956,295
Consumption goods expense payable (including indirect materials)	13,083,091	13,908,782
Accrued interest payable	11,657,373	6,960,013
Royalty fees payable	5,465,498	5,570,915
Tax payable	5,978,962	4,917,458
Restricted stock repurchase obligation	1,117,627	2,220,250
Others	<u>97,419,676</u>	<u>82,762,346</u>
	<u>\$ 246,735,591</u>	<u>\$ 213,094,933</u>

A subsidiary of the Group, Foxconn Industrial Internet Co., Ltd., issued employees' restricted shares in 2019. Employees must pay to acquire those stocks, and if employees resign during the vesting period, they must return the stocks to the Group and the Group must refund payments made on the

stocks. The Group recognises the payments from the employees who are expected to resign during the vesting period as liabilities at the grant date.

(19) Other current liabilities

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Receipts in advance of payments for equipment on behalf of others	\$ 34,720,807	\$ 20,350,055
Deposits received	43,489,589	15,085,440
Contract liabilities - advance payment	20,738,272	13,600,629
Contract liabilities - deferred income	7,206,931	7,742,255
Others	4,365,174	4,992,192
	<u>\$ 110,520,773</u>	<u>\$ 61,770,571</u>

(20) Bonds payable

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Convertible bonds payable	\$ 20,683,116	\$ 33,961,558
Add: Premium on bonds payable	7,500	7,500
Less: Discount on bonds payable	( 1,124)	( 208,114)
	20,689,492	33,760,944
Corporate bonds payable	148,050,000	146,300,000
Foreign unsecured corporate bonds	89,949,590	82,595,736
	258,689,082	262,656,680
Less: Current portion (shown as “Long-term liabilities, current portion”)	( 13,406,376)	( 36,397,890)
	<u>\$ 245,282,706</u>	<u>\$ 226,258,790</u>

A. First overseas convertible bond issue of 2017

- (a) The Company issued the first overseas unsecured convertible bonds totaling USD 500 million with the approval of the competent authority on August 22, 2017. The bonds carry zero coupon rate over five years. The circulation period is from November 6, 2017 to November 6, 2022.
- (b) The conversion options for the first overseas convertible bond issue of 2017 are separated from the liabilities and recorded as ‘capital surplus – share options’ amounting to \$1,099,253. The convertible bonds matured on November 6, 2022. The convertible corporate bonds were not converted into ordinary shares, therefore, ‘capital surplus - share options’ was reclassified to ‘capital surplus - share premium’.

B. First unsecured convertible bond issue of 2018

- (a) ShunSin Technology Holdings Limited, a subsidiary of the Group, issued the first unsecured convertible bonds totaling \$1,500 million with the approval of the competent authority on January 10, 2018. The bonds carry zero coupon rate over five years. The circulation period is from February 12, 2018 to February 12, 2023. On February 13, 2023, the trading of these

corporate bonds on the Taipei Exchange was terminated.

(d) The details of financial asset (liabilities) at fair value through profit or loss are as follows:

	December 31, 2022	December 31, 2021
Embedded derivatives (i.e. put options and redemption rights)	\$ -	\$ 2,550
Valuation loss	-	( 2,550)
	<u>\$ -</u>	<u>\$ -</u>

C. First overseas unsecured convertible bond issue of 2021

- (a) The Company issued the first overseas unsecured convertible bonds totaling USD 700 million with the approval of the competent authority on May 26, 2021. The bonds carry zero coupon rate over five years. The circulation period is from August 5, 2021 to August 5, 2026. The Company will fully redeem the bonds at the price of the bonds' face value plus -0.41% of the face value at the maturity date.
  - (b) The conversion price is adjusted in line with the model specified in the conversion rules. As of September 30, 2022, no bonds were converted into common stock at the conversion price of NT\$155.448 in dollars (using the exchange rate of 1 USD: 27.978 TWD) which was adjusted by the Company on July 10, 2022 based on the conversion rules of the first overseas convertible bond issue of 2021.
  - (c) In accordance with the conversion rules, if the convertible bond is purchased (including purchased from the secondary market), early redeemed, or repaid at maturity by the Company, or if the convertible bond is converted into common stocks or redeemed by the bondholder, the bond is to be retired and will not be reissued.
  - (d) In accordance with the conversion rules, the rights and obligations of common stocks converted are the same as the outstanding ones previously subscribed.
  - (e) The conversion options for the first overseas convertible bond issue of 2021 are separated from the liabilities and recorded as 'capital surplus - share options' amounting to \$336,012.
  - (f) In accordance with the conversion rules, bondholders have the right to request the Company to redeem any bonds at the price of the bonds' par value upon three years from the issue date.
- D. For details of principal, interest rate, maturity and other information of corporate bonds payable and foreign unsecured corporate bonds, refer to Table 12.

(21) Long-term loans

<u>Institution</u>	<u>Loan period</u>	<u>Interest rate</u>	<u>Collateral</u>	<u>December 31, 2022</u>
Long-term loans				
Mizuho Corporate Bank Ltd., etc. syndicated loan	2019/03/19~ 2024/03/19	5.2369%~ 5.2869%	None	\$ 17,658,250
Mizuho Corporate Bank Ltd., etc. syndicated loan	2020/11/21~ 2025/11/28	2.3780%	None	4,908,000
First Commercial Bank	2011/11/30~ 2030/11/30	1.8076%	Yes	1,782,857
First Commercial Bank	2013/09/06~ 2033/09/06	2.0190%	Yes	970,839
The Shanghai Commercial & Savings Bank, Ltd.	2013/06/17~ 2028/04/15	2.0000%	Yes	4,637
The Shanghai Commercial & Savings Bank, Ltd.	2021/06/25~ 2025/06/24	2.1200%	None	382,500
Agricultural Bank of China Limited	2018/01/05~ 2027/05/22	4.6550%~ 4.9000%	None	3,520,800
ChinaTrust Commercial Bank Ltd., etc. syndicated loan	2020/10/29~ 2024/12/26	1.8578%	None	695,415
E.SUN Commercial Bank, Ltd.	2021/12/20~ 2024/12/20	5.9000%	None	368,520
Industrial and Commercial Bank of China Limited, Singapore Branch	2021/02/04~ 2023/11/24	5.2400%	None	18,426,000
Taishin International Bank	2021/12/27~ 2026/12/27	2.9163%	None	3,065,000
Taishin International Bank	2021/12/27~ 2026/12/27	2.8105%	Yes	1,500,000
Mitsubishi UFJ Financial Group Bank	2021/12/20~ 2024/12/20	5.7600%	None	859,880
Bank of China Limited	2022/01/24~ 2032/01/24	4.3000%~ 4.6000%	None	1,358,905
Bank of China Limited	2022/05/25~ 2025/03/17	5.0400%	None	15,355,000
Bank of America	2022/12/27~ 2030/12/27	4.2886%	None	4,606,499
				<u>75,463,102</u>
Less: Current portion (shown as “Long-term liabilities, current portion”)				( 19,686,350)
Administration fee of syndicated loans				( 42,151)
				<u>\$ 55,734,601</u>

Institution	<u>Loan period</u>	<u>Interest rate</u>	<u>Collateral</u>	<u>December 31, 2021</u>
Long-term loans				
Mizuho Corporate Bank Ltd., etc. syndicated loan	2019/03/19~ 2024/03/19	0.9519%~ 1.0019%	None	\$ 15,916,000
Mizuho Corporate Bank Ltd., etc. syndicated loan	2020/11/21~ 2025/11/28	0.4800%	None	4,698,000
First Commercial Bank	2011/11/30~ 2030/11/30	1.2791%	Yes	1,902,857
First Commercial Bank	2013/09/06~ 2033/09/06	1.4905%	Yes	1,059,097
First Commercial Bank	2015/04/09~ 2022/03/10	1.5433%	None	386
The Shanghai Commercial & Savings Bank, Ltd.	2013/06/17~ 2028/04/15	1.6700%	Yes	8,019
The Shanghai Commercial & Savings Bank, Ltd.	2021/06/25~ 2024/09/16	1.4950%	None	139,167
Bank of Shanghai Co., Ltd.	2018/06/28~ 2023/06/28	6.6500%	None	34,072
Jincheng Bank Company Limited	2019/07/12~ 2022/01/25	9.1000%	Yes	87,082
Jih Sun International Bank Ltd.	2019/11/25~ 2022/11/25	0.9300%	None	1,000,000
Agricultural Bank of China Limited	2017/05/23~ 2027/12/26	4.4100%~ 4.900%	None	5,579,879
Taiwan Cooperative Bank	2019/12/16~ 2024/12/16	1.5000%	None	6,600
SG Equipment Finance Czech Republic s.r.o.	2017/10/19~ 2022/08/15	1.4905%	None	929
ChinaTrust Commercial Bank Ltd., etc. syndicated loan	2020/10/29~ 2022/12/26	1.8499%	None	840,000
E.SUN Commercial Bank, Ltd.	2021/12/20~ 2024/12/20	1.1900%	None	332,160
Industrial and Commercial Bank of China Raffles Place	2021/02/04~ 2023/11/24	1.3444%~ 1.3696%	None	16,608,000
Taishin International Bank	2021/12/27~ 2026/12/27	1.8817%~ 1.9874%	None	2,565,000
Mitsubishi UFJ Financial Group Bank	2021/12/20~ 2024/12/20	1.1100%	None	775,040
Other loan			Yes	32,467
				51,584,755
Less: Current portion (shown as “Long-term liabilities, current portion”)				( 2,188,870)
Administration fee of syndicated loans				( 55,107)
				<u>\$ 49,340,778</u>

A. Throughout the term of Mizuho Corporate Bank Ltd., JihSun International Commercial Bank Co., Ltd., ING Bank, N.V., First Commercial Bank and ChinaTrust Commercial Bank Ltd., etc. syndicated long-term loan agreements, the Group shall maintain certain financial ratios including current ratio, net debt to tangible assets and interest coverage ratio, to be tested semi-annually and annually on consolidated basis. Based on the Group's consolidated financial statements as of December 31, 2022, the Group was able to meet the required financial covenants under the syndicated loan agreements.

B. Details of assets pledged as collateral for long-term loans are provided in Note 8.

## (22) Pensions

### A. Defined benefit plans

- (a) The Company has a defined benefit pension plan in accordance with the Labor Standards Law of Taiwan, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Law. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Company contributes monthly an amount equal to 2% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Company would assess the balance in the aforementioned labor pension reserve account by December 31, every year. If the account balance is insufficient to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company will make contributions for the deficit by next March.
- (b) The amounts recognised in the balance sheet are as follows (shown as "other non-current liabilities"):

	December 31, 2022	December 31, 2021
Present value of defined benefit obligations	\$ 1,545,895	\$ 1,802,651
Fair value of plan assets	( 523,516)	( 536,491)
Net defined benefit liability	<u>\$ 1,022,379</u>	<u>\$ 1,266,160</u>

(c) Movements in net defined benefit liabilities are as follows:

	2022		
	Present value of defined benefit obligations	Fair value of plan assets	Net defined benefit liability
At January 1	\$ 1,802,651	\$ 536,491	\$ 1,266,160
Current service cost	5,747	-	5,747
Interest income	-	3,755	( 3,755)
Interest expense	12,618	-	12,618
	<u>1,821,016</u>	<u>540,246</u>	<u>1,280,770</u>
Remeasurements:			
Return on plan assets (excluding amounts included in interest income or expense)	-	41,066	( 41,066)
Change in financial assumptions	( 124,424)	-	( 124,424)
Experience adjustments	( 42,796)	-	( 42,796)
	<u>( 167,220)</u>	<u>41,066</u>	<u>( 208,286)</u>
Pension fund contribution	-	13,285	( 13,285)
Paid pension	( 107,901)	( 71,081)	( 36,820)
At December 31	<u>\$ 1,545,895</u>	<u>\$ 523,516</u>	<u>\$ 1,022,379</u>



	2021		
	Present value of defined benefit obligations	Fair value of plan assets	Net defined benefit liability
At January 1	\$ 1,944,761	\$ 543,215	\$ 1,401,546
Current service cost	6,950	-	6,950
Interest income	-	2,173	( 2,173)
Interest expense	7,779	-	7,779
	<u>1,959,490</u>	<u>545,388</u>	<u>1,414,102</u>
Remeasurements:			
Return on plan assets (excluding amounts included in interest income or expense)	-	8,137	( 8,137)
Change in population assumptions	2,051	-	2,051
Change in financial assumptions	( 66,734)	-	( 66,734)
Experience adjustments	( 30,026)	-	( 30,026)
	<u>( 94,709)</u>	<u>8,137</u>	<u>( 102,846)</u>
Pension fund contribution	-	14,852	( 14,852)
Paid pension	( 62,130)	( 31,886)	( 30,244)
At December 31	<u>\$ 1,802,651</u>	<u>\$ 536,491</u>	<u>\$ 1,266,160</u>

- (d) The Bank of Taiwan was commissioned to manage the Fund of the Company's defined benefit pension plan in accordance with the Fund's annual investment and utilisation plan and the "Regulations for Revenues, Expenditures, Safeguard and Utilisation of the Labor Retirement Fund" (Article 6: The scope of utilisation for the Fund includes deposit in domestic or foreign financial institutions, investment in domestic or foreign listed, over-the-counter, or private placement equity securities, investment in domestic or foreign real estate securitization products, etc.). With regard to the utilisation of the Fund, its minimum earnings in the annual distributions on the final financial statements shall be no less than the earnings attainable from the amounts accrued from two-year time deposits with the interest rates offered by local banks. If the earnings is less than aforementioned rates, government shall make payment for the deficit after being authorised by the Regulator. The Company has no right to participate in managing and operating that fund and hence the Company is unable to disclose the classification of plan assets fair value in accordance with IAS 19 paragraph 142. The composition of fair value of plan assets as of December 31, 2022 and 2021 is given in the Annual Labor Retirement Fund Utilisation Report announced by the government.

(e) The principal actuarial assumptions used were as follows:

	2022	2021
Discount rate	1.4%	0.7%
Future salary increases	3.5%	3.5%

Assumptions regarding future mortality rate are set based on actuarial advice in accordance with published statistics and experience in each territory. Because the main actuarial assumption changed, the present value of defined benefit obligation is affected. The analysis was as follows:

	Discount rate		Future salary increases	
	Increase	Decrease	Increase	Decrease
	0.25%	0.25%	0.25%	0.25%
<u>December 31, 2022</u>				
Effect on present value of defined benefit obligation	(\$ 41,388)	\$ 42,951	\$ 38,312	(\$ 37,194)
<u>December 31, 2021</u>				
Effect on present value of defined benefit obligation	(\$ 51,622)	\$ 53,689	\$ 47,774	(\$ 46,292)

The sensitivity analysis above is based on one assumption which changed while the other conditions remain unchanged. In practice, more than one assumption may change all at once. The method of analysing sensitivity and the method of calculating net pension liability in the balance sheet are the same. The methods and types of assumptions used in preparing the sensitivity analysis did not change compared to the previous period.

(g) Expected contributions to the defined benefit pension plans of the Group for the year ending December 31, 2022 amount to \$13,314.

(h) As of December 31, 2022, the weighted average duration of the retirement plan is 12 years.

#### B. Defined contribution plans

(a) Effective July 1, 2005, the Company and its domestic subsidiaries have established a defined contribution pension plan (the “New Plan”) under the Labor Pension Act (the “Act”), covering all regular employees with R.O.C. nationality. Under the New Plan, the Company and its domestic subsidiaries contribute monthly an amount based on 6% of the employees’ monthly salaries and wages to the employees’ individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment.

(b) The subsidiaries in mainland China have defined contribution pension plans and contribute an amount monthly based on 8%~9% of employees’ monthly salaries and wages to an independent fund administered by a government agency. The plan is administered by the government of mainland China. Other than the monthly contributions, the Group does not have further pension liabilities.

(c) The pension costs under the defined contribution pension plans of the Group for the years

ended December 31, 2022 and 2021 were \$18,290,482 and \$16,463,143, respectively.

(23) Share-based payment

As of December 31, 2022 and 2021, the share-based payment transactions of Foxconn Interconnect Technology Limited and Foxconn Industrial Internet Co., Ltd., Bharat FIH Limited and FIH Mobile Limited, subsidiaries of the Company, are set forth below:

Type of arrangement	Grant date	Quantity granted	Vesting conditions
Senior management share grant plan	January 2015	349,440,000	Note (1)
Restricted share plan	December 2017	259,240,433	Note (2)
Restricted share plan	April 2019	149,183,352	Note (2)
Restricted share plan	September 2019	10,348,325	Note (2)
Restricted share plan	December 2019	18,881,226	Note (2)
Employee stock options	April 2019	25,947,021	Note (3)
Employee stock options	September 2019	473,000	Note (3)
Employee stock options	December 2019	6,013,755	Note (3)
Treasury stock award program	From 2021 to 2022	18,942,000	Note (4)
Employee stock options	December 2018	41,763,000	Note (5)
Stock options plan	December 2021	83,110,000	Note (6)
Share award program	December 2021	7,328,361	Note (7)

Note 1: Grantees do not need to pay to acquire those shares. Such vesting schedule was subsequently revised by the Company in May 2017, under which the shares will be vested from March 31, 2018 in accordance with the number of the grantees' shares at 12% in each quarter of 2018 and 3.25% in each quarter from 2019 to 2022.

Note 2: The employees can only exercise the rights after fulfilling the stipulated term of service under the limited partnership agreement. The difference between the fair value of the equity instrument and the consideration paid by the employee to acquire the instrument is amortised over a service period of 3 to 5 years starting from the grant date.

Note 3: From the date of grant that exercises issue annually in five years, each issue exercises 20% equally.

Note 4: It pertains to the acquisition of the Company's shares from the open market for transfer to employees, and are vested immediately.

Note 5: Vesting period is over 1 to 4 years starting from grant date which was December 28, 2018.

Note 6: Grantees need to pay to acquire those shares. Vesting period is over 1 to 3 years starting from the grant date. Exercise period is starting from December 1, 2022 to November 30, 2029.

Note 7: Grantees do not need to pay to acquire those shares. Vesting period is starting from the grant date to January 2022.

A. Senior management share grant plan-Foxconn Interconnect Technology Limited

The weighted average fair value of shares granted under this plan determined using the H-model was USD 0.25 per share. The significant inputs into the model were weighted average cost of

capital of 13.4%, perpetuity growth rate of 3%, discount for lack of marketability of 20% and control premium of 20%. The volatility is measured at the standard deviation of continuously compounded share returns based on statistical analysis of daily share prices of comparable companies in the market. For the years ended December 31, 2022 and 2021, expenses incurred on senior management share grant plan were \$26,969 (USD905 thousand) and \$70,379 (USD2,512 thousand), respectively.

B. Restricted share plan-Foxconn Industrial Internet Co., Ltd.

The fair value of shares granted was RMB3,873,301 thousand. For the years ended December 31, 2022 and 2021, expenses incurred on restricted share plan were \$878,424 (RMB198,653 thousand) and \$2,192,527 (RMB504,679 thousand), respectively.

C. Employee stock options-Foxconn Industrial Internet Co., Ltd.

The increment of fair value related to the Options determined using the Black-Scholes model was RMB217,098 thousand.

For the years ended December 31, 2022 and 2021, expenses incurred on employee stock options were reversed amounting to \$94,456 (RMB21,361 thousand) and \$125,427 (RMB28,871 thousand), respectively.

D. Share incentive plan - Foxconn Interconnect Technology Limited

The share incentive plan is to purchase treasury shares from the market in 2017 and hold them in trust form until employees reach the conditions of grant set by the plan. For the years ended December 31, 2022 and 2021, expenses incurred on the share incentive plan were \$80,877 (USD2,714 thousand) and \$26,203 (USD935 thousand), respectively.

E. Employee stock options-Foxconn Interconnect Technology Limited

For the year ended December 31, 2018, the Company granted certain eligible employees an aggregated 41,763,000 share options at an exercise price of HKD3.422 per share and will be vested over 1-year to 4-year period. The share options granted are subject to performance related adjustment. The fair value of the options determined using the Black-Scholes model was USD6,139 thousand, and the share-based payment expenses incurred under this transaction for the years ended December 31, 2022 and 2021 were \$9,208 (USD309 thousand) and \$20,145 (USD720 thousand), respectively.

F. Stock option plan - Bharat FIH Limited

For the year ended December 31, 2021, the subsidiary granted certain eligible employees and professionals an aggregated 83,110,000 units of options at an exercise price of INR 20 per unit and will be vested over 1-year to 3-year period. The fair value of the options determined using the Black-Scholes model was INR 11 per unit. The main assumptions used are expected price volatility of 52.46%, expected option life of 5.1 years, risk-free interest rate of 5.68% and dividend rate of 0%. On June 12, 2022, the option plan was cancelled pursuant to the approval of the Board of Directors of the subsidiary as well as those who were granted the options. The share-based payment expense incurred under this transaction for the years ended December 31,

2022 and 2021 were \$283,459 (USD 9,512 thousand) and \$13,697 (USD 489 thousand), respectively.

G. Share incentive plan - FIH Mobile Limited

In December 2021, the subsidiary granted certain individuals an aggregated 7,328,361 ordinary shares, which are only allowed to be sold before January 2022. Those shares were repurchased from the market and deposited at the trust. The share-based payment expense incurred under this transaction for the years ended December 31, 2022 and 2021 were \$20,381 (USD 684 thousand) and \$14,369 (USD 513 thousand), respectively.

(24) Other non-current liabilities

	December 31, 2022	December 31, 2021
Deferred government grants	\$ 5,642,463	\$ 4,737,830
Reserve for retirement pension	1,079,118	1,352,590
Advance rent receipts	1,553,934	1,632,908
Others	3,292,487	3,739,202
	<u>\$ 11,568,002</u>	<u>\$ 11,462,530</u>

(25) Provisions

	Warranty	Decommissioning liabilities	Others	Total
At January 1, 2022	\$ 2,876,585	\$ 430,648	\$ -	\$ 3,307,233
Provisions during the year	2,617,148	28,378	22,929	2,668,455
Used during the year	( 810,663)	-	( 450)	( 811,113)
Unused amounts reversed	( 1,055,407)	-	-	( 1,055,407)
Exchange differences	241,238	-	-	241,238
At December 31, 2022	<u>\$ 3,868,901</u>	<u>\$ 459,026</u>	<u>\$ 22,479</u>	<u>\$ 4,350,406</u>

	Warranty	Decommissioning liabilities	Others	Total
At January 1, 2021	\$ 4,128,480	\$ 407,915	\$ 8,037	\$ 4,544,432
Provisions during the year	449,077	22,733	-	471,810
Used during the year	( 232,111)	-	-	( 232,111)
Unused amounts reversed	( 1,330,180)	-	( 8,037)	( 1,338,217)
Exchange differences	( 138,681)	-	-	( 138,681)
At December 31, 2021	<u>\$ 2,876,585</u>	<u>\$ 430,648</u>	<u>\$ -</u>	<u>\$ 3,307,233</u>

Analysis of total provisions:

	December 31, 2022	December 31, 2021
Current	<u>\$ 3,891,380</u>	<u>\$ 2,876,585</u>
Non-current	<u>\$ 459,026</u>	<u>\$ 430,648</u>

A. The Group provides warranties on 3C products sold. Provision for warranty is estimated based on historical warranty data of 3C products.

- B. In accordance with the applicable agreements or the law/regulation requirements, the Group bears dismantling, removing the asset and restoring the site obligations for certain base stations. Provision was recognised at the present value of costs which was estimated to be incurred for dismantling, removing the asset and restoring the site. The decommissioning activities are ongoing.

(26) Share capital–common stock

- A. As of December 31, 2022, the Company's authorised capital was \$180,000,000, consisting of 18 billion shares of ordinary stock, and the paid-in capital was \$138,629,906, consisting of 13,862,991 thousand shares with a par value of \$10 (in dollars) per share. All proceeds from shares issued have been collected.
- B. Pursuant to the resolution adopted at the stockholders' meeting held on June 1, 1999, and after obtaining approval from the SFC, the Company issued 50 million ordinary shares so as to issue 25 million units of global depository receipts (GDRs) in Europe, Asia and the USA. The issuance amounted to USD 347,250 thousand, and the main terms and conditions of the GDRs are as follows:

(a) Voting

Holders of GDRs have no right to directly exercise voting rights or attend the Company's stockholders' meeting, except when a motion is on the election of directors or supervisors.

A holder or holders together holding at least 51% of the GDRs outstanding at the relevant record date of the stockholders' meeting can instruct the Depositary to vote in the same direction in respect of one or more resolutions to be proposed at the meeting.

(b) Sale and withdrawal of GDRs

Under the current R.O.C. law, shares represented by the GDRs may be withdrawn by holders of GDRs commencing three months after the initial issue of GDRs. A holder of a GDR may, provided that the Company has delivered to the custodian physical share certificates in respect of the Deposited Shares, request the Depositary to sell or cause to be sold on behalf of such holder the shares represented by such GDRs.

(c) Dividends

GDR holders are entitled to receive dividends to the same extent as the holders of common stock.

- (d) As of December 31, 2022, 76,072 thousand units of GDRs were outstanding, which represents 152,143 thousand shares of common stock.

C. Treasury stocks

The Company's subsidiary, Hon Jin International Investment Co., Ltd., acquired ordinary shares issued by the Company in 1998. As of December 31, 2022 and 2021, the subsidiary held a total of 1,483,078 shares of the Company's common stock. The original cost of treasury stocks was \$18,901, and the cost after capital reduction was \$15,194.

(27) Capital surplus

Pursuant to the R.O.C. Company Act, capital reserve arising from paid-in capital in excess of par value on issuance of common stocks and donations can be used to cover accumulated deficit or to issue new stocks or cash to shareholders in proportion to their share ownership, provided that the Company has no accumulated deficit. Further, the R.O.C. Securities and Exchange Act requires that the amount of capital reserve to be capitalised mentioned above should not exceed 10% of the paid-in capital each year. Capital reserve should not be used to cover accumulated deficit unless the legal reserve is insufficient.

	2022				
	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates	Share option	Total
At January 1	\$ 88,501,031	\$106,186,652	\$ 5,961,482	\$ 1,435,265	\$202,084,430
Adjustments arising from changes in percentage of ownership in subsidiaries	-	( 7,895,181)	-	-	( 7,895,181)
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	321,565	-	321,565
Disposal of investments accounted for using equity method	-	-	( 716,654)	-	( 716,654)
Expiration of stock options in convertible corporate bonds based on the redemption ratio	1,099,253	-	-	( 1,099,253)	-
At December 31	<u>\$ 89,600,284</u>	<u>\$ 98,291,471</u>	<u>\$ 5,566,393</u>	<u>\$ 336,012</u>	<u>\$193,794,160</u>
	2021				
	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates	Share option	Total
At January 1	\$ 88,501,031	\$102,442,097	\$ 10,603,561	\$ 1,099,253	\$202,645,942
Adjustments arising from changes in percentage of ownership in subsidiaries	-	3,744,555	-	-	3,744,555
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	( 4,642,079)	-	( 4,642,079)
Due to recognition of equity component of convertible bonds issued	-	-	-	336,012	336,012
At December 31	<u>\$ 88,501,031</u>	<u>\$106,186,652</u>	<u>\$ 5,961,482</u>	<u>\$ 1,435,265</u>	<u>\$202,084,430</u>

Regarding the recognition of the capital surplus from changes in ownership interests in subsidiaries, refer to Note 6(30) for details; for the recognition of the capital surplus from changes in equity interests in associates, refer to Note 6(9) for details; for stock options arising from recognition of

equity component of convertible bonds issued, refer to Note 6(20) for details.

(28) Retained earnings

A. The annual net income of the Company shall be appropriated in accordance with the priorities listed as follows:

(a) Recovery of losses;

(b) Appropriation of 10% for legal reserve.

(c) Appropriation or reversal of special reserve pursuant to applicable law or regulation.

As to the earnings available for appropriation to shareholders including accumulated unappropriated earnings and earnings available for appropriation this year, the board of directors is authorised to draft an appropriation plan in accordance with the dividend policy in Section D of the Articles of Incorporation.

The board of directors is authorised to distribute dividends and bonuses in whole or in part, which may be paid in cash after a resolution has been adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors.

The Company is currently at a developing stage. The Company's dividend distribution policy is subject to the Company's current and future investment environment, fund requirements, competition from local and abroad, and capital budgets, as well as taking into consideration the interests of shareholders and the long-term financial planning. Shareholder dividends are appropriated based on accumulated unappropriated earnings, which shall not be less than 15% of distributable earnings for the year and cash dividends shall not be less 10% of total dividends.

B. Except for covering accumulated deficit or issuing new stocks or cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of legal reserve for the issuance of stocks or cash to shareholders in proportion to their share ownership is permitted, provided that the balance of the reserve exceeds 25% of the Company's paid-in capital.

C. In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings.

D. The appropriations of 2022 earnings were proposed during the board meeting on March 15, 2023. The appropriations of 2021 earnings had been resolved at the shareholders' meeting on May 31, 2022. Details are summarized as follows:

	2022		2021	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Legal reserve	\$ 14,311,374		\$ 14,138,417	
Stock dividends	( 7,351,685)		2,190,767	
Cash dividends	73,473,850	\$ 5.3	72,087,551	\$ 5.2
	<u>\$ 80,433,539</u>		<u>\$ 88,416,735</u>	



The information on distribution of earnings will be posted on the “Market Observation Post System” of the TSEC.

(29) Other equity items

	2022			
	Financial assets at fair value through other comprehensive income	Currency translation adjustments	Hedging instruments	Total
At January 1	\$ 56,641,420	(\$ 146,312,958)	\$ 165,645	(\$ 89,505,893)
Revaluation:				
- Group	( 39,382,455)	-	-	( 39,382,455)
- Associates	( 4,565,722)	-	-	( 4,565,722)
Revaluation – tax	3,463,072	-	-	3,463,072
Revaluation transferred to retained earnings	( 1,711,746)	-	-	( 1,711,746)
Currency translation:				
- Group	-	54,565,177	-	54,565,177
- Associates	-	( 4,881,107)	-	( 4,881,107)
Cash flow hedges:				
- Fair value losses for the year	-	-	( 23,933)	( 23,933)
- Tax on fair value losses	-	-	3,453	3,453
- Transfers to other equity items	-	-	( 145,165)	( 145,165)
Disposal of investments accounted for using equity method	81,813	( 51,702)	-	30,111
At December 31	<u>\$ 14,526,382</u>	<u>(\$ 96,680,590)</u>	<u>\$ -</u>	<u>(\$ 82,154,208)</u>

	2021			
	Financial assets at fair value through other comprehensive income	Currency translation adjustments	Hedging instruments	Total
At January 1	\$ 37,236,853	(\$ 124,551,979)	\$ -	(\$ 87,315,126)
Revaluation:				
- Group	22,960,314	-	-	22,960,314
- Associates	1,382,226	-	-	1,382,226
Revaluation – tax	( 4,142,199)	-	-	( 4,142,199)
Revaluation transferred to retained earnings	( 795,774)	-	-	( 795,774)
Currency translation:				
- Group	- ( 14,662,888)	-	-	( 14,662,888)
- Associates	- ( 7,098,091)	-	-	( 7,098,091)
Cash flow hedges:				
- Fair value gains for the year	-	-	1,572,299	1,572,299
- Tax on fair value gains	-	-	( 29,231)	( 29,231)
- Transfers to other equity items	-	-	( 1,377,423)	( 1,377,423)
At December 31	<u>\$ 56,641,420</u>	<u>(\$ 146,312,958)</u>	<u>\$ 165,645</u>	<u>(\$ 89,505,893)</u>

(30) Non-controlling interests

	Years ended December 31,	
	2022	2021
At January 1	\$ 192,802,808	\$ 176,869,033
Share attributable to non-controlling interests:		
Gain for the year	9,588,835	14,502,709
Currency translation difference	5,281,903	( 1,437,325)
Unrealised gains and losses on investments in equity instruments measured at fair value through other comprehensive income	( 996,178)	( 1,191,913)
Gain on hedging instrument	( 30,252)	30,252
Earnings distribution to non-controlling interests	( 6,938,076)	( 3,292,721)
Changes in non-controlling interests	<u>277,083</u>	<u>7,322,773</u>
At December 31	<u>\$ 199,986,123</u>	<u>\$ 192,802,808</u>

A. Certain subsidiaries of the Group have issued employee share-based payment and new shares during 2022 and 2021. The Group has not purchased additional shares in proportion to its

ownership and thus, the non-controlling interest of the Group decreased by \$298,979 and increased by \$2,322,773 and equity attributable to owners of the parent decreased by \$7,895,181 and increased by \$3,744,555, for the years ended December 31, 2022 and 2021, respectively.

- B. The main reason for the change in 2022 is because the Group jointly established a subsidiary company with YAGEO Corporation. Consequently, the non-controlling interest of the Group increased by \$1,811,400.
- C. In 2022, Foxconn Industrial Internet Co., Ltd., a subsidiary of the Group, paid \$7,763,248 in cash due to a stock repurchase. This transaction resulted in a decrease in the Group's non-controlling interest by \$1,235,338 and a decrease in capital surplus by \$6,527,910.
- D. The change in non-controlling interests in 2021 mainly pertain to the acquisition of 500,000 thousand shares of Asia Pacific Telecom Co., Ltd., a subsidiary of the Group, by Far EasTone Telecommunications Co., Ltd., on September 24, 2021. As a result, the non-controlling interest of the Group increased by \$5,000,000.

(31) Operating revenue

- A. Disaggregation of revenue from contracts with customers

The Group derives revenue from the transfer of goods and services over time and at a point in time. Details of major product lines and geographical regions are provided in Note 14(5).

- B. Contract assets and liabilities

The Group has recognised the following revenue-related contract liabilities:

	<u>December 31, 2022</u>	<u>December 31, 2021</u>	<u>January 1, 2021</u>
Contract liabilities (shown as "other current liabilities")	<u>\$ 27,945,203</u>	<u>\$ 21,342,884</u>	<u>\$ 25,212,533</u>

Contract liabilities at the beginning of the year amounting to \$8,935,924 and \$16,710,830 were recognised as revenues for the years ended December 31, 2022 and 2021, respectively.

- C. Assets recognised from costs to obtaining a contract

Under IFRS 15, the incremental costs related to obtaining a telecommunication contract was recognised as an asset as the Group expects to recover these costs. For the details on incremental costs recognised during the years ended December 31, 2022 and 2021, refer to Note 6(15).

(32) Interest income

	<u>Years ended December 31,</u>	
	<u>2022</u>	<u>2021</u>
Interest income from bank deposits	\$ 41,930,339	\$ 29,745,645
Interest income from current financial assets at amortised cost	<u>1,372,607</u>	<u>2,710,396</u>
	<u>\$ 43,302,946</u>	<u>\$ 32,456,041</u>

(33) Other income

	Years ended December 31,	
	2022	2021
Rental income	\$ 2,663,240	\$ 2,155,044
Dividend income	5,290,039	10,255,146
Government grants	869,339	546,543
Other non-operating income	2,628,762	2,226,458
	<u>\$ 11,451,380</u>	<u>\$ 15,183,191</u>

(34) Other gains and losses

	Years ended December 31,	
	2022	2021
Net (loss) gain on financial assets and liabilities at fair value through profit or loss	(\$ 7,669,137)	\$ 2,531,148
Gain on disposal of property, plant and equipment	492,276	1,403,856
Gain on disposal of investment	3,375,825	2,938,622
Net currency exchange loss	( 6,322,498)	( 5,075,113)
Impairment loss	( 1,496,302)	( 340,910)
Other losses	( 447,439)	( 930,806)
	<u>(\$ 12,067,275)</u>	<u>\$ 526,797</u>

(35) Expenses by nature

Additional disclosures related to cost of sales and operating expenses are as follows:

	Years ended December 31,	
	2022	2021
Repairing services and product warranty costs	\$ 28,434,007	\$ 28,715,031
Employee benefit expense	333,044,935	303,959,814
Depreciation	69,749,530	70,125,301
Amortisation	5,852,777	5,355,858
	<u>\$ 437,081,249</u>	<u>\$ 408,156,004</u>

(36) Employee benefit expense

	Years ended December 31,	
	2022	2021
Wages and salaries	\$ 281,921,683	\$ 257,936,184
Share-based payment	1,393,774	2,462,747
Labor and health insurance fees	11,992,392	11,145,364
Pension costs	18,305,092	16,475,699
Other personnel expenses	19,431,994	15,939,820
	<u>\$ 333,044,935</u>	<u>\$ 303,959,814</u>

A. In accordance with the Articles of Incorporation of the Company, a ratio of distributable profit

of the current year, after covering accumulated losses, shall be distributed as employees' compensation. The ratio shall be between 5% and 7% for employees' compensation.

- B. For the years ended December 31, 2022 and 2021, employees' compensation was accrued at \$8,166,241 and \$8,122,670, respectively. The aforementioned amounts were recognised in salary expenses. The expenses recognised for 2022 and 2021 were estimated and accrued based on 5% of profit of current year distributable.

For 2022 and 2021, the employees' compensation resolved by the Board of Directors amounted to \$8,166,241 and \$8,122,670 on March 15, 2023 and March 23, 2022, respectively. The amounts were the same with the amounts recognised in the financial statements for the years ended December 31, 2022 and 2021, and will be distributed in the form of cash.

Information about the appropriation of employees' compensation (bonus) and directors' and supervisors' remuneration by the Company as proposed by the Board of Directors and resolved by the stockholders will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(37) Financial costs

	Years ended December 31,	
	2022	2021
Interest expense:		
Bank borrowings	\$ 29,335,040	\$ 16,284,151
Corporate bonds	4,094,329	4,218,476
Interest expense from lease liability	907,826	1,300,151
Financing expense from accounts receivable factoring	399,000	155,717
	<u>\$ 34,736,195</u>	<u>\$ 21,958,495</u>

(38) Income tax

A. Income tax expense

(a) Components of income tax expense:

	Years ended December 31,	
	2022	2021
Current tax:		
Current tax on profits for the year	\$ 26,616,302	\$ 31,515,642
Tax on undistributed surplus earnings	2,796,336	2,355,930
Adjustments in respect of prior years	( 3,006,181)	( 2,852,042)
Total current tax	<u>26,406,457</u>	<u>31,019,530</u>
Deferred tax:		
Origination and reversal of temporary differences	<u>10,033,480</u>	<u>8,729,172</u>
Income tax expense	<u>\$ 36,439,937</u>	<u>\$ 39,748,702</u>

(b) The income taxes (charge)/credit relating to components of other comprehensive income are as follows:

	Years ended December 31,	
	2022	2021
Measured at fair value through other comprehensive income from changes in fair value	(\$ 3,463,072)	\$ 4,142,199
Cash flow hedges	( 34,566)	34,570
Remeasurement of defined benefit obligations	41,657	20,569
	<u>(\$ 3,455,981)</u>	<u>\$ 4,197,338</u>

B. Details of reconciliation between income tax expense and accounting profit and current income tax liabilities.

	Years ended December 31,	
	2022	2021
Tax calculated based on profit before tax and statutory tax rate	\$ 72,317,306	\$ 66,245,805
Tax exempt income by tax regulation	( 35,563,233)	( 25,813,193)
Prior year income tax overestimation	( 3,006,181)	( 2,852,042)
Tax on undistributed earnings	2,796,336	2,355,930
Others	( 104,291)	( 187,798)
Income tax expense	36,439,937	39,748,702
Change in deferred income tax	( 10,033,480)	( 8,729,172)
Prior year income tax overestimation	3,006,181	2,852,042
Prepaid income tax and withholding tax	( 19,981,411)	( 13,862,785)
Income tax payable for prior years	12,515,708	7,641,715
Others	2,655,459	( 1,176,477)
Current income tax liability	<u>\$ 24,602,394</u>	<u>\$ 26,474,025</u>

C. Amounts of deferred tax assets or liabilities as a result of temporary differences are as follows:

	Year ended December 31, 2022			
	January 1	Recognised in profit or loss	Recognised in other comprehensive income	December 31
Temporary differences:				
— Deferred tax assets:				
Reserve for inventory obsolescence and market price decline	\$ 1,862,926	\$ 1,573,821	\$ -	\$ 3,436,747
Deferred revenue	1,285,620	( 23,765)	-	1,261,855
Unrealised loss on financial instruments	156,357	( 156,357)	-	-
Accrued expenses	1,885,900	( 141,707)	-	1,744,193
Difference between accounting and tax bases due to depreciation	2,588,805	363,886	-	2,952,691
Reserve for pension cost	309,929	( 63,311)	( 41,657)	204,961
Unused compensated absences	563,301	( 391,179)	-	172,122
Others	11,946,058	( 957,095)	-	10,988,963
	<u>20,598,896</u>	<u>204,293</u>	<u>( 41,657)</u>	<u>20,761,532</u>
— Deferred tax liabilities:				
Foreign investment income using equity method	( 12,166,780)	( 4,099,134)	-	( 16,265,914)
Unrealised exchange gain	( 1,120,248)	836,418	-	( 283,830)
Interest income	( 1,616,333)	64,146	-	( 1,552,187)
Others	( 17,480,312)	( 7,039,203)	3,497,638	( 21,021,877)
	<u>( 32,383,673)</u>	<u>( 10,237,773)</u>	<u>3,497,638</u>	<u>( 39,123,808)</u>
	<u>(\$ 11,784,777)</u>	<u>(\$ 10,033,480)</u>	<u>\$ 3,455,981</u>	<u>(\$ 18,362,276)</u>

	Year ended December 31, 2021			
	January 1	Recognised in profit or loss	Recognised in other comprehensive income	December 31
Temporary differences:				
— Deferred tax assets:				
Reserve for inventory obsolescence and market price decline	\$ 2,053,929	(\$ 191,003)	\$ -	\$ 1,862,926
Deferred revenue	1,374,885	( 89,265)	-	1,285,620
Unrealised loss on financial instruments	258,885	( 102,528)	-	156,357
Accrued expenses	1,710,185	175,715	-	1,885,900
Difference between accounting and tax bases due to depreciation	1,919,690	669,115	-	2,588,805
Reserve for pension cost	290,593	39,905	( 20,569)	309,929
Unused compensated absences	537,331	25,970	-	563,301
Others	11,801,354	144,704	-	11,946,058
	<u>19,946,852</u>	<u>672,613</u>	<u>( 20,569)</u>	<u>20,598,896</u>
— Deferred tax liabilities:				
Foreign investment income using equity method	( 4,815,981)	( 7,350,799)	-	( 12,166,780)
Unrealised exchange gain	( 726,579)	( 393,669)	-	( 1,120,248)
Interest income	( 2,576,904)	960,571	-	( 1,616,333)
Others	( 10,685,655)	( 2,617,888)	( 4,176,769)	( 17,480,312)
	<u>( 18,805,119)</u>	<u>( 9,401,785)</u>	<u>( 4,176,769)</u>	<u>( 32,383,673)</u>
	<u>\$ 1,141,733</u>	<u>(\$ 8,729,172)</u>	<u>(\$ 4,197,338)</u>	<u>(\$ 11,784,777)</u>

- D. The Company has not recognised taxable temporary differences associated with investment in subsidiaries as deferred tax liabilities. As of December 31, 2022 and 2021, the temporary differences unrecognised as deferred tax liabilities were \$1,262,215,852 and \$1,155,469,127, respectively.
- D. The Company's income tax returns through 2020 have been assessed and approved by the Tax Authority.



(39) Earnings per share

Year ended December 31, 2022			
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 141,482,714	13,861,508	\$ 10.21
<u>Diluted earnings per share:</u>			
Profit attributable to ordinary shareholders of the parent	\$ 141,482,714	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	99,290	
Convertible bonds-overseas	175,447	125,988	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 141,658,161	14,086,786	\$ 10.06
Year ended December 31, 2021			
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 139,320,332	13,861,508	\$ 10.05
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 139,320,332	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	78,103	
Convertible bonds-overseas	203,607	136,266	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 139,523,939	\$ 14,075,877	\$ 9.91

(40) Business combinations

- A. Fulian Yuzhan Precision Technology Co., Ltd., a subsidiary of the Group, acquired 100% equity interest in Shenzhen Hengdrive Electric Co., Ltd. in January 2022 for a consideration of RMB378,000 thousand. The subsidiary mainly acquired accounts receivable, inventories, property, plant and equipment and intangible assets as a result of said acquisition.
- B. In May 2022, the Group acquired the newly issued common shares of XSEMI Corporation by \$1,599,000. The Group held 51% equity interest in XSEMI Corporation after the acquisition. In the aforementioned merger, the acquisition is mainly comprised of cash, right-of-use assets and property, plant and equipment.
- C. Jusda Supply Chain Management International Co., Ltd., a subsidiary of the Group, acquired 100% equity interest in Guangxi Yuchai Logistics Co., Ltd. in the third quarter of 2021 for a consideration of RMB 1 billion. The subsidiary mainly acquired property, plant and equipment and intangible assets as a result of said acquisition.
- D. Foxconn Interconnect Technology Limited, a subsidiary of the Group, acquired 100% equity interest in Sound Legend Limited in October 2021. The subsidiary issued 175,787 thousand ordinary shares (“the additional shares”), with a fair value of USD36,059 thousand as consideration. The subsidiary mainly acquired property, plant and equipment and intangible assets as a result of said acquisition.
- E. Information about the additions to intangible assets from the above mentioned business combinations is provided in Note 6(14).

(41) Supplemental cash flow information

- A. Investing activities with partial cash payments

	Years ended December 31,	
	2022	2021
Purchase of property, plant and equipment	\$ 102,911,422	\$ 93,737,119
Add: Opening balance of payable on equipment	24,349,399	22,979,363
Less: Ending balance of payable on equipment	( 28,837,155)	( 24,349,399)
Net exchange differences	( 488,650)	( 71,399)
Cash paid during the year	<u>\$ 97,935,016</u>	<u>\$ 92,295,684</u>
Disposal of property, plant and equipment	\$ 3,223,620	\$ 8,503,059
Add: Opening balance of receivable on equipment	902,692	170,110
Less: Ending balance of receivable on equipment	( 417,347)	( 902,692)
Net exchange differences	( 16,628)	( 1,375)
Cash received during the year	<u>\$ 3,692,337</u>	<u>\$ 7,769,102</u>

## B. Changes in liabilities from financing activities

	2022					
	Short-term notes and bills payable	Short-term borrowings	Long-term borrowings	Bonds payable	Lease liabilities	Liabilities from financing activities-gross
At January 1	\$ 23,999,117	\$ 546,372,008	\$ 51,529,648	\$ 262,656,680	\$ 25,581,085	\$ 910,138,538
Changes in cash flow from financing activities	7,545,403	23,681,641	18,770,339	( 11,528,442)	( 10,311,711)	28,157,230
Impact of changes in foreign exchange rate	-	12,556,434	5,108,008	7,353,854	682,227	25,700,523
Changes in other non-cash items	( 53,023)	-	12,956	206,990	9,843,078	10,010,001
At December 31	<u>\$ 31,491,497</u>	<u>\$ 582,610,083</u>	<u>\$ 75,420,951</u>	<u>\$ 258,689,082</u>	<u>\$ 25,794,679</u>	<u>\$ 974,006,292</u>
	2021					
	Short-term notes and bills payable	Short-term borrowings	Long-term borrowings	Bonds payable	Lease liabilities	Liabilities from financing activities-gross
At January 1	\$ 39,101,893	\$ 446,422,100	\$ 46,311,452	\$ 243,923,519	\$ 29,449,012	\$ 805,207,976
Changes in cash flow from financing activities	( 15,129,779)	99,435,408	6,618,505	21,674,438	( 10,805,466)	101,793,106
Impact of changes in foreign exchange rate	-	-	( 1,368,410)	( 2,823,241)	( 5,085,380)	( 9,277,031)
Changes in other non-cash items	27,003	514,500	( 31,899)	( 118,036)	12,022,919	12,414,487
At December 31	<u>\$ 23,999,117</u>	<u>\$ 546,372,008</u>	<u>\$ 51,529,648</u>	<u>\$ 262,656,680</u>	<u>\$ 25,581,085</u>	<u>\$ 910,138,538</u>

## 7. RELATED PARTY TRANSACTIONS

### (1) Names of related parties and relationship

Names of related parties	Relationship with the Group
Sharp Corporation and subsidiaries	Associate
Foxconn Technology Co., Ltd. and subsidiaries	Associate
Pan-International Industrial Corporation and subsidiaries	Associate
Eson Precision Ind. Co., Ltd. and subsidiaries	Associate
General Interface Solution Holding Limited and subsidiaries	Associate
Zhen Ding Technology Holding Limited and subsidiaries	Associate
Ennoconn Corporation and subsidiaries	Associate
CyberTAN Technology, Inc. and subsidiaries	Associate
Foxsemicon Integrated Technology Inc. and subsidiaries	Associate
G-TECH Optoelectronics Corporation and subsidiaries	Associate
Advanced Optoelectronic Technology Inc.	Associate
Zhanjin Technology (Shenzhen) Ltd.	Associate
Fitipower Integrated Technology Inc. and subsidiaries	Associate
Foxstar Technology Co., Ltd.	Associate
Beijing HengYu New Energy Auto Rental Co., Ltd.	Associate

Names of related parties	Relationship with the Group
Hangzhou GengDe Electronics Co., Ltd.	Associate
LingYanGe Semiconductor, Inc.	Associate
Trans-Iot Technology Co., Ltd.	Associate
HaiWei Technology (Shenzhen) Co., Ltd.	Associate
Zhoukou Gengde Electronics Co., Ltd.	Associate
Sichuang Cheng Gong Fu Chuang Technology Co., Ltd.	Associate
Maxnerva Technology Services Ltd. and subsidiaries	Associate
Hunan Fuyuan Intelligent Technology Co., Ltd.	Associate
Henan Zhongchi Fulian Precision Technology Co., Ltd.	Associate
Taiwan Intelligent Fiber Optic Network Co., Ltd.	Associate
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Associate
Shenzhen Xiaohe E-Commerce Ltd.	Associate
Bei Jing Tsinghan Company Limited	Associate
Vas Creative Co., Ltd.	Associate
ShenZheng MingTeng New Material Co., Ltd.	Associate
AMAX Engineering Corporation	Associate
FSK L&S (Shanghai) Co., Ltd.	Associate
Hebi Gengde Electronics Co., Ltd.	Associate
Zettmage Solutions, Inc.	Associate
Pollux Technologies, Inc.	Associate
Qingdao New Core Technology Co., Ltd.	Associate
Digiwin Software Co., Ltd.	Associate
Zhong Yang Technology Co., Ltd. and subsidiaries	Associate
Linksys Pte Ltd	Associate
Linksys Cayman, LLC	Associate
Sharp FIT Automotive Technology (Wuxi) Co., Ltd.	Associate
FSK L&S Co., Ltd.	Associate
Shenzhen Zhong Jian South Environment Co., Ltd.	Associate
Shenzhen Mobile Drive Technology Co., Ltd.	Associate
Mobile Drive Technology Co., Ltd.	Associate
Linksys Trading (Shanghai) Co., Ltd.	Associate
Shenzhen H-tech Co., Ltd.	Associate
Sakai Display Products Corporation	Associate
NICE Licensing LLC	Associate
Horizon Plus Company Limited	Associate
SIO International Holdings Limited	Other related party
Cheng Uei Precision Industry Co., Ltd. and subsidiaries	Other related party
Innolux Corporation and subsidiaries	Other related party
iCare Diagnostics International Co., Ltd.	Other related party
MIH Consortium	Other related party
Giga Solar Materials Corporation	Other related party

(2) Significant transactions and balances with related parties

A. Sales

	Years ended December 31,	
	2022	2021
Sales of goods:		
Associates	\$ 123,372,692	\$ 142,657,033
Other related party	10,821,046	12,042,928
	<u>\$ 134,193,738</u>	<u>\$ 154,699,961</u>

The above amounts include administration and service revenue. Except for those circumstances wherein there are no similar transactions for reference and the prices and credit periods are negotiated by both parties, the other related party transactions are offered with prices very close to those offered to other customers and given a payment period of 45 to 90 days. For the transactions involving the sale of raw materials to the aforementioned related parties and subsequent repurchase of finished goods made from the same raw materials from the same party, the initial sale of raw materials is eliminated due to economic substance. The sales amount of materials and repurchase price of finished goods were offset against each other and shown at net amount in the financial statements.

B. Purchases

	Years ended December 31,	
	2022	2021
Purchase of goods:		
Associates	\$ 51,515,433	\$ 85,208,868
Other related party	5,119,712	8,169,830
	<u>\$ 56,635,145</u>	<u>\$ 93,378,698</u>

Except for those circumstances wherein there are no similar transactions for reference and the prices and payment terms are negotiated by both parties, the Group purchases from the supplier and aforementioned related parties at the prevailing market price. The payment terms given by other vendors and related parties are 45 to 90 days and 30 to 90 days, respectively.

### C. Receivables from related parties

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Accounts receivable:		
Associates	\$ 36,492,474	\$ 32,397,468
Other related parties	2,054,075	3,071,727
Less: Allowance for doubtful accounts	( 836,463)	( 13,300)
	<u>37,710,086</u>	<u>35,455,895</u>
Other receivables - sale of property, plant and equipment:		
Associates	83,088	454,521
Other receivables - purchase of materials on behalf of related parties:		
Associates	1,443,251	2,149,532
Other related parties	2,611	2,672
Other receivables - dividend		
Associates	<u>35,567</u>	<u>17,432</u>
	<u>1,564,517</u>	<u>2,624,157</u>
	<u>\$ 39,274,603</u>	<u>\$ 38,080,052</u>

(a) The amount is due 45 to 90 days after the transaction date.

(b) The receivables are unsecured and non-interest bearing.

(c) Information relating to credit risk is provided in Note 12(2).

### D. Payables to related parties

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Accounts payable:		
Associates	\$ 17,460,182	\$ 19,350,886
Other related party	<u>1,216,566</u>	<u>1,672,094</u>
	<u>18,676,748</u>	<u>21,022,980</u>
Other payables - acquisition of property, plant and equipment:		
Associates	218,762	165,026
Other payables - procurement of raw materials on behalf of others:		
Associates	<u>1,166,867</u>	<u>2,097,196</u>
	<u>1,385,629</u>	<u>2,262,222</u>
	<u>\$ 20,062,377</u>	<u>\$ 23,285,202</u>

The amount is due 30 to 90 days after the transaction date. The payables are non-interest bearing.

### E. Lease transactions — lessee

(a) The Group leases plants from associates. Rental contracts are typically made for periods of 2 to 7 years. Rents are paid monthly or quarterly.

(b) For the years ended December 31, 2022 and 2021, the Group acquired right-of-use assets of \$461,667 and \$7,968, respectively, from related parties.

(c) Lease liabilities

	December 31, 2022	December 31, 2021
Associates	\$ 364,240	\$ 59,349

For the years ended December 31, 2022 and 2021, the interest expense incurred on lease liabilities were \$18,646 and \$5,327, respectively.

#### F. Property transactions:

(a) Acquisition of property, plant and equipment:

	Years ended December 31,	
	2022	2021
Acquisition of property, plant and equipment:		
Associates	\$ 848,577	\$ 815,796

(b) Proceeds from sale of property, plant and equipment and gain on disposal:

	Years ended December 31,			
	2022		2021	
	Proceeds from sale	Gain on disposal	Proceeds from sale	Gain on disposal
Sale of property, plant and equipment:				
Associates	\$ 137,640	\$ 25,812	\$ 514,312	\$ 63,503
Other related parties	2,099	2,099	16,033	14,327
	<u>\$ 139,739</u>	<u>\$ 27,911</u>	<u>\$ 530,345</u>	<u>\$ 77,830</u>

(c) Acquisition of financial assets:

				Year ended December 31, 2022
	Item recognised	Shares traded	Transaction target	Consideration
Associate:				
Horison Plus Company Limited	Investment accounted using the equity method	427,139 thousand shares	Common shares of Horison Plus Company Limited	\$ 2,580,033
Other	"	-	Shares	4,209
				<u>\$ 2,584,242</u>

G. Loans to related parties

(a) Receivables from related parties

	December 31, 2022	December 31, 2021
Associates	\$ 155,162	\$ 153,264

For collaterals, refer to Table 1.

(b) Interest income

	Years ended December 31,	
	2022	2021
Associates	\$ 6,226	\$ 6,117

For the years ended December 31, 2022 and 2021, the interest was recognised at the rate of 4% for both years.

(3) Key management compensation

	Years ended December 31,	
	2022	2021
Salaries and other short-term employee benefits	\$ 1,437,550	\$ 1,556,241
Post-employment benefits	1,794	1,850
Share-based payments	841,972	868,138
	\$ 2,281,316	\$ 2,426,229



## 8. PLEDGED ASSETS

As of December 31, 2022 and 2021, the book values of the Group's pledged assets are as follows:

Assets	Nature	December 31, 2022	December 31, 2021
Time deposits and cash (shown as “current financial assets at amortised cost”)	Customs deposits	\$ 56,777	\$ 176,938
Restricted deposits (shown as “current financial assets at amortised cost”)	Guarantee for prepaid card, performance bond, reserve accounts for short-term loans and security for litigation	241,910	146,545
Time deposits and cash (shown as “non-current financial assets at amortised cost”)	Security deposit for provisional attachment, bond deposit as security for court proceedings, security deposit for employment of foreign employees and customs deposits	56,200	53,352
Restricted deposits (shown as “non-current financial assets at amortised cost”)	Switch center lease guarantee, performance bond and the deposits restricted by the court	53,816	57,901
Property, plant and equipment and right-of-use assets	Long-term loans	4,619,066	4,587,210
		<u>\$ 5,027,769</u>	<u>\$ 5,021,946</u>

## 9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACT COMMITMENTS

Except for Note 6(4), contingencies and commitments are as follows:

### (1) Contingencies

None.

### (2) Commitments

A. Capital expenditures contracted for at the balance sheet date but not yet incurred are as follows:

	December 31, 2022	December 31, 2021
Property, plant and equipment	<u>\$ 5,375,158</u>	<u>\$ 4,267,388</u>

B. As of December 31, 2022 and 2021, a subsidiary of the Company, Asia Pacific Telecom Co., Ltd., had outstanding contracts of equipment procurements and base transceiver stations construction

totaling \$977,168 and \$2,929,991, respectively that will be paid in the future or paid by issuing promissory notes and commercial papers.

- C. On December 31, 2022, Foxconn Interconnect Technology Limited, a subsidiary of the Company, signed an agreement for the acquisition of all equity interests in Prettl SWH GmbH (Prettl SWH) with non-related party through its subsidiary, Foxconn Interconnect Technology Singapore Pte. Ltd. Under the acquisition agreement, the estimated consideration is EUR 186.6 million and may be adjusted according to relevant terms. Prettl SWH will become a subsidiary of the Group after completion of the acquisition transaction. The above transaction is still subject to the approval of the regulatory authority in various regions. Prettl SWH is a German automotive component design manufacturer, mainly engaged in development and manufacture of sensor wiring harness for high-end vehicles and solutions of connector vehicle power. The acquisition is expected to enhance the Group's competitive advantage in the layout of key components related to electric cars.
- D. On November 7, 2022, Foxconn Ventures Pte. Ltd., a subsidiary of the Company, reached an equity agreement with Lordstown Motors Corp. (Lordstown), a NASDAQ listed company in the United States, agreeing that the Group will subscribe Class A ordinary shares at USD 1.76 (in dollars) per share, totalling USD 70 million, and Series A preferred shares at USD 100 (in dollars) per share, totalling USD 100 million. In this case, the new shares issued by Lordstown will be delivered in batches according to the conditions specified in the agreement and the review results of the Committee on Foreign Investment in the U.S. (CFIUS). As of December 31, 2022, the Group has paid USD 22,734 thousand for ordinary shares and USD 30,000 thousand for preferred shares, and the corresponding shares obtained were subsequently measured at fair value, and were classified as 'non-current financial assets at fair value through other comprehensive income' and 'non-current financial assets at fair value through profit or loss'.

#### 10. SIGNIFICANT DISASTER LOSS

None.

#### 11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

- A. On April 15, 2022, the shareholders of the Company's subsidiary, Asia Pacific Telecom Co., Ltd. (Asia Pacific), during the special shareholders' meeting resolved to merge with Far EasTone Telecommunications Co., Ltd. (FET), with FET as the surviving entity and Asia Pacific as the dissolved entity. Under the merger, one share of common stock of FET will be issued in exchange for 0.0934406 share of Asia Pacific based on the stockholder on record as reflected in the Shareholder Register on the effective date of merger. On January 18, 2023, Asia Pacific received a letter of approval from the National Communications Commission with additional 19 supplements and 6 administrative guidance matters to approve the merger with FET. The merger still needs to be approved by the competent authorities such as the Fair Trade Commission before it can be achieved. As of the financial reporting date, since the review procedure of the competent authority is still in progress, after obtaining the approval of the competent authority, Asia Pacific will then apply with the Taiwan Stock Exchange for the delisting of its shares, the Financial Supervisory Commission for the termination of public offering and the competent authority where Asia Pacific is located for its dissolution in accordance with related regulations.

- B. The appropriation of 2022 earnings was approved by the Board of Directors on March 15, 2023.  
Refer to Note 6(18) for details.

## 12. OTHERS

### (1) Capital management

The Group's objectives when managing capital are to safeguard the Group's ability to operate with the goal to provide returns for shareholders and to maintain an optimal capital structure to reduce the cost of capital. In order to maintain or adjust the capital structure, the Group may adjust the amount of dividends paid to shareholders, issue new shares or sell assets to reduce debt. The Group monitors capital on the basis of the gearing ratio. This ratio is calculated as net debt divided by total capital. Net debt is calculated as total borrowings (including 'current and non-current borrowings' as shown in the consolidated balance sheet) less cash and cash equivalents. Total capital is calculated as 'equity' as shown in the consolidated balance sheet less the total intangible assets.

During 2022, the Group's strategy, which was unchanged from 2021, was to maintain the gearing ratio at 70% or below.

### (2) Financial instruments

#### A. Financial instruments by category

Refer to the consolidated balance sheets and Note 6 for the amounts and details of the financial assets (financial assets at fair value through profit or loss, financial assets at fair value through other comprehensive income, financial assets at amortised cost, derivative financial assets for hedging, accounts receivable (including related parties) and other receivables) and financial liabilities (financial liabilities at fair value through profit or loss, accounts payable (including related parties), other payables, short-term loans, long-term loans and corporate bonds payable).

#### B. Financial risk management policies

##### (a) Risk categories:

The Group employs a comprehensive risk management and control system to clearly identify, measure, and control the various kinds of financial risk it faces, including market risk (including foreign exchange risk, interest rate risk and price risk), credit risk, and liquidity risk.

##### (b) Management objectives:

- i. Except for market risk, which is controlled by outside factors, the remainder of the foregoing types of risks can be controlled internally or removed from business processes. Therefore, the goal in managing each of these risks is to reduce them to zero.
- ii. As for market risk, the goal is to optimize its overall position through strict analysis, suggestion, execution and audit processes, and proper consideration of a) long-term trends in the external economic/financial environment, b) internal operating conditions, and c) the actual effects of market fluctuations.
- iii. The Group's overall risk management policy focuses on the unpredictable item of financial markets and seeks to reduce the risk that potentially pose adverse effects on the

Group's financial position and financial performance.

- iv. For the information on the derivative financial instruments that the Group enters into, refer to Notes 6(2) and (5).

(c) Management system:

- i. Risk management is executed by the Group's finance department by following policies approved by the Board. Through cooperation with the Group's operating units, finance department is responsible for identifying, evaluating and hedging financial risks.
- ii. The Board has a written policy covering overall risk management. It also has written policies covering specific issues, such as exchange rate risk, interest rate risk, credit risk, derivative and non-derivative financial instruments used, and the investment of excess working capital.

C. Significant financial risks and degrees of financial risks

(a) Market risk

i. Foreign exchange risk

(i) Nature:

The Group is a multinational group in the Electronics manufacturing services industry. Most of the exchange rate risk from operating activities come from:

- a. Foreign exchange risk arises from different exchange rates to functional currency as the invoice dates of accounts receivable and payable denominated in non-functional foreign currency are different. Due to the characteristics of the subcontracting industry, the Company's revenue and expenditures are mostly denominated in foreign currency. Thus, the remaining net foreign exchange risk is not material after offsetting assets and liabilities. Furthermore, although the variations in currencies of the Company's certain foreign investments in emerging countries (i.e. Vietnam and India, etc.) are considered huge, the percentage of the investments is not significant and thus the Company's foreign exchange risk can be maintained in the controllable range. (Note: The Group has several sites in various countries and thus is exposed to various foreign exchange risks. The main risk arises from USD and RMB.)
- b. Except for the above transactions (operating activities) recognised in the income statement, assets and liabilities recognised in the balance sheet and the net investment in foreign operations also result in the exchange rate risk.

(ii) Management:

- a. For such risks, the Group has set up policies requiring companies in the Group to manage its exchange rate risks.
- b. As to the exchange rate risk arising from the difference between various functional currencies and the reporting currency in the consolidated financial statements, it is managed by the Group's finance department.

(iii) The source:

a. USD and TWD:

Foreign exchange risk arises primarily from USD-denominated cash, cash equivalents, accounts receivable and other receivables, loans, accounts payable and other payables, which results in exchange loss or gain when they are converted into TWD.

b. USD and RMB:

Foreign exchange risk arises primarily from USD-denominated cash, cash equivalents, accounts receivable and other receivables, loans, accounts payable and other payables, which results in exchange loss or gain when they are converted into RMB.

c. USD and CZK:

Foreign exchange risk arises primarily from CZK-denominated cash, cash equivalents and accounts receivable, loans and accounts payable, which results in exchange loss or gain when they are converted into USD.

(iv) Extent

The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

(Foreign currency: Functional currency)	December 31, 2022			Sensitivity analysis	
	Foreign currency amount (in thousands)	Exchange rate	Book value (TWD)	Extent of variation	Effect on profit or loss
<u>Financial assets</u>					
<u>Monetary items</u>					
USD : NTD	\$ 30,286,849	30.71	\$ 930,109,146	5%	\$46,505,457
USD : RMB	13,157,363	6.9669	404,062,619	5%	20,203,131
<u>Net effect in consolidated entities with foreign currency</u>					
USD : TWD	\$ 53,209,055	30.71	\$ 1,634,050,083		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD : NTD	\$ 18,972,406	30.71	\$ 582,642,578	5%	\$29,132,129
USD : RMB	14,154,329	6.9669	434,679,431	5%	21,733,972
USD : CZK	279,630	22.5726	8,587,450	5%	429,373

December 31, 2021					
(Foreign currency: Functional currency)	Foreign currency amount (in thousands)	Exchange rate	Book value (TWD)	Sensitivity analysis	
				Extent of variation	Effect on profit or loss
<u>Financial assets</u>					
<u>Monetary items</u>					
USD : NTD	\$ 30,580,971	27.68	\$ 846,481,277	5%	\$42,324,064
USD : RMB	9,358,668	6.3572	259,047,930	5%	12,952,397
<u>Net effect in</u>					
<u>consolidated entities</u>					
<u>with foreign</u>					
<u>currency</u>					
USD : NTD	\$ 54,780,639	27.68	\$ 1,516,328,081		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD : NTD	\$ 21,236,697	27.68	\$ 587,831,773	5%	\$29,391,589
USD : RMB	11,587,601	6.3572	320,744,796	5%	16,037,240
USD : CZK	270,202	21.9298	7,479,191	5%	373,960

(v) Total exchange gain (loss), including realised and unrealised arising from significant foreign exchange variation on the monetary items held by the Group for the years ended December 31, 2022 and 2021 amounted to a loss of \$6,322,498 and \$5,075,113, respectively.

## ii. Equity securities

### (i) Nature

The Group primarily invests in domestic and foreign publicly traded equity instruments, which are accounted for as financial assets at fair value through profit or loss and financial assets at fair value through other comprehensive income. The price of those equity instruments will be affected by the uncertainty of the future value of the investment.

### (ii) Extent

If such equity instruments' price rise or fall by 1%, with all other factors held constant, the impact on equity due to investments in equity instruments measured at fair value through other comprehensive income, and investments in equity at fair value through profit or loss are \$859,319 and \$1,153,617 for the years ended December 31, 2022 and 2021, respectively.

## iii. Cash flow and fair value interest rate risk

(i) The Group's interest rate risk arises from long-term loans and short-term loans. Borrowings with floating rates expose the Group to cash flow interest rate risk, but

part of the risks are offset by cash and cash equivalents with variable interest rates. Borrowings with fixed rates expose the Group to fair value interest rate risk. The Group's borrowings are mainly fixed and floating interest rates. During the years ended December 31, 2022 and 2021, the Group's borrowings at variable rate were mainly denominated in USD.

- (ii) The Group manages its cash flow interest rate risk by using fixed-to-fixed interest rate swaps. Under these swaps, the Group agrees with other parties to exchange, at specified intervals (mainly quarterly), the difference between fixed contract rates and floating rate interest amounts calculated by reference to the agreed notional principal amounts.

(b) Credit risk

- i. Credit risk refers to the risk of financial loss to the Group arising from default by the clients or counterparties of financial instruments.

According to the Group's credit policy, each local entity in the Group is responsible for managing and analysing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. The Group assesses the credit quality of the customers by taking into account their financial position, past experience and other factors to conduct its internal risk management.

Individual risk limits are set based on internal or external ratings in accordance with limits set by the board of directors. The utilisation of credit limits is regularly monitored. Major credit risk arises from cash and cash equivalents, derivative financial instruments and other financial instruments. The counterparties are banks with good credit quality and financial institutions with investment grade or above and government agencies, so there is no significant compliance concerns and credit risk.

- ii. The Group assumes that if the contract payments were past due over 90 days based on the terms, there has been a significant increase in credit risk on that instrument since initial recognition; if past due over 360 days, a default has occurred.
- iii. The following indicators are used to determine whether the credit impairment of debt instruments has occurred:
  - (i) It becomes probable that the issuer will enter bankruptcy or other financial reorganization due to their financial difficulties;
  - (ii) Default or delinquency in interest or principal repayments;
  - (iii) Adverse changes in national or regional economic conditions that are expected to cause a default.

- iv. The aging analysis of notes receivable and accounts receivable (including related parties) is as follows:

	December 31, 2022	December 31, 2021
Not past due	\$ 1,078,204,591	\$ 1,140,964,898
Up to 90 days	17,726,196	19,830,988
91 to 180 days	3,971,822	1,761,546
181 to 270 days	2,999,238	235,968
271 to 360 days	303,471	58,333
Over 361 days	7,587,349	5,917,793
	<u>\$ 1,110,792,667</u>	<u>\$ 1,168,769,526</u>

The above aging analysis is based on days overdue.

- v. The Group applies the following approaches to assess the expected credit losses (ECLs) of accounts receivable:
- (i) Assess the ECLs on an individual basis if a significant default has occurred to certain customers.
  - (ii) Classify the other customers' accounts receivable based on the Group's credit rating standards and estimates the ECLs using loss rate methodology or provision matrix.
  - (iii) Adjust the loss rates constructed from historical and recent information by taking into account the business cycle indicators of the National Development Council and forecasts of the Basel Committee on Banking Supervision.
  - (iv) As of December 31, 2022 and 2021, the individual provision for impairment of accounts receivable using loss rate methodology or provision matrix is as follows:



	Individual	Group 1	Group 2	Group 3	Group 4	Total
<u>December 31, 2022</u>						
Expected loss rate	100%	0.0375%	0.0875%	0.01%~56.9%	0.28%~60.0%	
Total book value	<u>\$ 8,121,259</u>	<u>\$ 736,149,088</u>	<u>\$ 305,644,634</u>	<u>\$ 30,235,397</u>	<u>\$ 30,642,289</u>	<u>\$ 1,110,792,667</u>
Loss allowance	<u>\$ 8,121,259</u>	<u>\$ 276,056</u>	<u>\$ 267,439</u>	<u>\$ 2,768,429</u>	<u>\$ 669,313</u>	<u>\$ 12,102,496</u>
	Individual	Group 1	Group 2	Group 3	Group 4	Total
<u>December 31, 2021</u>						
Expected loss rate	100%	0.0375%	0.0875%	0.01%~76.25%	0.69%~50.99%	
Total book value	<u>\$ 5,947,148</u>	<u>\$ 805,439,864</u>	<u>\$ 278,018,126</u>	<u>\$ 46,099,088</u>	<u>\$ 33,265,300</u>	<u>\$ 1,168,769,526</u>
Loss allowance	<u>\$ 5,947,148</u>	<u>\$ 302,040</u>	<u>\$ 243,266</u>	<u>\$ 621,561</u>	<u>\$ 437,005</u>	<u>\$ 7,551,020</u>

- Group 1: Standard Poor's, Fitch's, or Moody's rating of A-level, or rated as A-level in accordance with the Group's credit policies for those that have no external credit ratings.
- Group 2: Standard Poor's or Fitch's rating of BBB, Moody's rating of Baa, or rated as B or C in accordance with the Group's credit policies for those that have no external credit ratings.
- Group 3: Standard Poor's or Fitch's rating of BB + and below, or Moody's rating of Ba1 and below.
- Group 4: Rated as other than A, B, or C in accordance with the Group's credit policies for those that have no external credit ratings.
- vi. As of December 31, 2022 and 2021, the Group calculated the expected loss rate based on historical overdue repayment to assess other receivables - related parties impairment losses and recognised allowance for uncollectible accounts at \$0 and \$0, respectively.
- vii. Movements in relation to the Group's loss allowance for accounts receivable (including related parties) is as follows:

	2022	2021
At January 1	\$ 7,551,020	\$ 8,237,945
Provision for (reversal of) impairment loss	4,402,403	( 658,060)
Amounts written off due to irrecoverability	-	( 1,356)
Effect of foreign exchange	149,073	( 27,509)
At December 31	<u>\$ 12,102,496</u>	<u>\$ 7,551,020</u>

(c) Liquidity risk

- i. Cash flow forecasting is performed by each operating entity of the Group and aggregated by Group treasury. The Group treasury monitors rolling forecasts of the Group's liquidity requirements to ensure it has sufficient cash to meet operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities at all times so that the Group does not breach borrowing limits or covenants (where applicable) on any of its borrowing facilities. Such forecasting takes into consideration the Group's debt financing plans, covenant compliance, compliance with internal balance sheet ratio targets and, if applicable, external regulatory or legal requirements, for example, currency restrictions.
- ii. The table below analyses the Group's non-derivative financial liabilities and net-settled or gross-settled derivative financial liabilities into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date for non-derivative financial liabilities and to the expected maturity date for derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows.

Non-derivative financial liabilities:

December 31, 2022	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	\$ 13,400,000	\$ 46,730,490	\$ 125,585,116	\$ 72,967,100	\$ 258,682,706
Long-term loans	19,686,350	20,791,056	27,787,591	7,198,105	75,463,102
Finance lease payable	8,333,100	5,232,958	7,807,735	8,295,637	29,669,430
	<u>\$ 41,419,450</u>	<u>\$ 72,754,504</u>	<u>\$ 161,180,442</u>	<u>\$ 88,460,842</u>	<u>\$ 363,815,238</u>
December 31, 2021	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	\$ 36,573,338	\$ 13,400,000	\$ 127,027,156	\$ 85,856,800	\$ 262,857,294
Long-term loans	2,188,870	18,254,439	27,874,047	3,267,399	51,584,755
Finance lease payable	7,364,055	6,062,151	7,899,151	8,037,240	29,362,597
	<u>\$ 46,126,263</u>	<u>\$ 37,716,590</u>	<u>\$ 162,800,354</u>	<u>\$ 97,161,439</u>	<u>\$ 343,804,646</u>

Aside from those mentioned above, other non-derivative financial liabilities are to be settled within one year.

Derivative financial liabilities:

December 31, 2022	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Forward exchange contracts	\$ 3,509,310	\$ -	\$ -	\$ -	\$ 3,509,310
Cross currency swap contracts	85,719	-	-	-	85,719
	<u>\$ 3,595,029</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,595,029</u>
December 31, 2021	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Forward exchange contracts	\$ 489,575	\$ -	\$ -	\$ -	\$ 489,575
Cross currency swap contracts	474,440	-	-	-	474,440
	<u>\$ 964,015</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 964,015</u>

(3) Fair value information

A. The different levels that the inputs to valuation techniques are used to measure fair value of financial and non-financial instruments have been defined as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. A market is regarded as active where a market in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis. The fair value of the Group's investment in listed stocks is included in Level 1.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. The fair value of the Group's investment in derivative instruments is included in Level 2.

Level 3: Unobservable inputs for the asset or liability. The fair value of the Group's equity investment without active market is included in Level 3.

B. Fair value information of investment property at cost is provided in Note 6(13).

C. Financial instruments not measured at fair value:

(a) Except for those listed in the table below, the carrying amounts of the Group's financial instruments not measured at fair value (including cash and cash equivalents, notes and accounts receivable, other receivables, financial assets at amortised cost (excluding bank debentures), short-term loans, notes and accounts payable, other payables and long-term loans approximate to their fair values:

December 31, 2022				
	Book Value	Fair Value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	\$ 258,682,706	\$ -	\$ 246,661,956	\$ -
December 31, 2021				
	Book Value	Fair Value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	\$ 262,857,294	\$ -	\$ 255,993,200	\$ -

(b) The methods and assumptions of fair value measurement are as follows:

Bonds payable: Regarding the bonds issued by the Group, the coupon rate approximates to the current market rate. Therefore, the fair value is estimated using the present value of the expected cash flows and market interest rate.

D. The related information on financial and non-financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets and liabilities at December 31, 2022 and 2021 is as follows:

(a) The related information on the nature of the assets and liabilities is as follows:

<u>December 31, 2022</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets:				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial assets at fair value				
through profit or loss				
Equity instruments	\$ 757,011	\$ -	\$ 588,490	\$ 1,345,501
Debt instruments	-	840,140	-	840,140
Beneficiary certificates	627,861	-	84,191,159	84,819,020
Derivatives	-	6,056,921	-	6,056,921
Financial assets at fair value				
through other comprehensive				
income				
Equity instruments	65,059,107	713,874	18,813,419	84,586,400
Debt instruments	-	-	44,069	44,069
Accounts receivable				
expected factoring	-	92,897,750	-	92,897,750
Total	<u>\$ 66,443,979</u>	<u>\$ 100,508,685</u>	<u>\$ 103,637,137</u>	<u>\$ 270,589,801</u>
Liabilities:				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial liabilities at fair				
value through profit or loss				
Derivatives	<u>\$ -</u>	<u>(\$ 3,595,029)</u>	<u>\$ -</u>	<u>(\$ 3,595,029)</u>

<u>December 31, 2021</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets:				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity instruments	\$ 2,390,890	\$ -	\$ 295,616	\$ 2,686,506
Beneficiary certificates	692,411	18	84,082,306	84,774,735
Derivatives	-	2,353,326	-	2,353,326
Derivative financial assets for hedging				
	-	1,068,785	-	1,068,785
Financial assets at fair value through other comprehensive income				
Equity instruments	88,073,459	3,932,646	20,669,078	112,675,183
Debt instruments	-	-	174,164	174,164
Accounts receivable expected factoring	-	97,923,986	-	97,923,986
Total	<u>\$ 91,156,760</u>	<u>\$ 105,278,761</u>	<u>\$ 105,221,164</u>	<u>\$ 301,656,685</u>
Liabilities:				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	<u>\$ -</u>	<u>(\$ 964,015)</u>	<u>\$ -</u>	<u>(\$ 964,015)</u>

(b) The methods and assumptions the Group used to measure fair value are as follows:

- i. The instruments the Group used market quoted prices as their fair values (that is, Level 1) are listed below by characteristics:

	<u>Listed shares</u>	<u>Open-end fund</u>
Market quoted price	Closing price	Net asset value

- ii. Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques or by reference to counterparty quotes. The fair value of financial instruments measured by using valuation techniques method can be referred to current fair value of instruments with similar terms and characteristics in substance, discounted cash flow method or other valuation methods, including calculated by applying model using market information available at the consolidated balance sheet date.
- iii. When assessing non-standard and low-complexity financial instruments, for example, debt instruments without active market, interest rate swap contracts, foreign exchange swap

contracts and options, the Group adopts valuation technique that is widely used by market participants. The inputs used in the valuation method to measure these financial instruments are normally observable in the market.

- iv. The valuation of derivative financial instruments is based on valuation model widely accepted by market participants, such as present value techniques and option pricing models. Forward exchange contracts are usually valued based on the current forward exchange rate (Black-Scholes model).
  - v. The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group's financial and non-financial instruments. Therefore, the estimated value derived using valuation model is adjusted accordingly with additional inputs, for example, model risk or liquidity risk and etc. In accordance with the Group's management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments at the consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.
  - vi. The Group takes into account adjustments for credit risks to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty and the Group's credit quality.
- E. For the year ended December 31, 2022, the shares of Didi Global Inc. held were transferred from Level 2 to Level 1 as they were released from the lock-up period in the second quarter. For the year ended December 31, 2021, the shares of Vizio Holding Corp. held were transferred from Level 2 to Level 1 as they were released from the lock-up period in the third quarter.
- F. The following chart is the movement of Level 3 for the years ended December 31, 2022 and 2021:

	2022	2021
At January 1	\$ 105,221,164	\$ 102,351,091
Gains and losses recognised in profit	( 12,587,478)	2,156,364
Gains and losses recognised in other comprehensive income	( 6,217,153)	1,904,468
Acquired during the year	12,862,653	16,125,726
Sold during the year	( 1,533,570)	( 840,448)
Investment cost refund	( 4,256,821)	( 8,076,434)
Transfer out to Level 3	( 84,059)	( 5,487,105)
Effect of exchange rate changes	10,232,401	( 2,912,498)
At December 31	<u>\$ 103,637,137</u>	<u>\$ 105,221,164</u>

- G. Investment segment is in charge of valuation procedures for fair value measurements being categorised within Level 3, which is to verify independent fair value of financial instruments.

Such assessment is to ensure the valuation results are reasonable by applying independent information to make results close to current market conditions, confirming the resource of information is independent, reliable and in line with other resources and represented as the exercisable price, and frequently calibrating valuation model, performing back-testing, updating inputs used to the valuation model and making any other necessary adjustments to the fair value. Investment segment sets up valuation policies, valuation processes and rules for measuring fair value of financial instruments and ensures compliance with the related requirements in IFRSs.

H. The following is the qualitative information of significant unobservable inputs and sensitivity analysis of changes in significant unobservable inputs to valuation model used in Level 3 fair value measurement:

	Fair value at December 31, 2022	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument :					
Unlisted shares	<u>\$ 2,444,358</u>	Market comparable companies	Revenue multiple	0.2~16.69 (5.81)	The higher the revenue multiple, net value multiple, value to NIAT multiple and value to EBIT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Net value multiple	0.27~8.49 (6.97)	
			Discount for lack of marketability	16.00%~41.00% (25.72%)	
			Value to NIAT multiple	0.26~7.23 (5.04)	
			Value to EBIT multiple	9.68	
	<u>\$ 3,081,529</u>	Stock value in complex capital structure	Weighted average cost of capital	15.99%	The higher the expected equity value volatility, revenue multiple, long-term revenue growth rate, long-term pre-tax operating margin, net value multiple and value to NIAT multiple, the higher the fair value; the higher the discount for lack of marketability, discount for lack of control and weighted average cost of capital, the lower the fair value.
			Long-term revenue growth rate	2.20%	
			Long-term pre-tax operating margin	45.00%	
			Discount for lack of marketability	19.00%~38.00% (24.98%)	
			Discount for lack of control	20.21%	
			Expected equity value volatility	33.12%~90.45% (51.64%)	
			Revenue multiple	1.4~7.63 (5.49)	
			Net value multiple	0.55~17.01 (7.55)	
			Value to NIAT multiple	0.56~26.02 (6.26)	



	Fair value at December 31, 2022	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument :					
Unlisted shares	<u>\$ 7,277,595</u>	Net assets value	Discount for lack of marketability	5.39%~29.00% (8.39%)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 351,487</u>	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 6,246,940</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	<u>\$ 52,507,209</u>	Net assets value	Discount for lack of marketability	1.85%~8.48% (5.32%)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 30,763,835</u>	Stock value in complex capital structure	Discount for lack of marketability	1.35%	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 920,115</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable
Non-derivative debt instrument:					
Financial bond	<u>\$ 44,069</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable

	Fair value at December 31, 2021	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 929,467</u>	Market comparable companies	Revenue multiple	0.48~16.69 (2.32)	The higher the revenue multiple, net value multiple and value to NIAT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Net value multiple	1.29~23.46 (5.16)	
			Discount for lack of marketability	17%~34% (22.67%)	
			Value to NIAT multiple	0.99~10.28 (5.06)	
	<u>\$ 4,256,131</u>	Stock value in complex capital structure	Weighted average cost of capital	12.15%	The higher the expected equity value volatility, revenue multiple, long-term revenue growth rate and long-term pre-tax operating margin, the higher the fair value; the higher the discount for lack of marketability, discount for lack of control and weighted average cost of capital, the lower the fair value.
			Long-term revenue growth rate	26%	
			Long-term pre-tax operating margin	31.33%	
			Discount for lack of marketability	20%~34% (23.57%)	
			Discount for lack of control	19.22%	
			Expected equity value volatility	28.20%~76.07% (44.45%)	
			Revenue multiple	0.95~11.27 (5.05)	
	<u>\$ 8,797,280</u>	Net assets value	Discount for lack of marketability	13%~32% (15.36%)	The higher the discount for lack of marketability and discount for lack of control, the lower the fair value.
			Discount for lack of control	5%	
	<u>\$ 6,981,816</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	<u>\$ 40,099,988</u>	Net assets value	Discount for lack of marketability	10%~30% (15.90%)	The higher the discount for lack of marketability, the lower the fair value.

	Fair value at December 31, 2021	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Venture capital shares and private equity fund investment	<u>\$ 42,744,120</u>	Stock value in complex capital structure	Discount for lack of marketability  Expected equity value volatility	5%  26.64%	The higher the expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 1,238,198</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable
Non-derivative debt instrument:					
Financial bond	<u>\$ 174,164</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable

- I. The Group has carefully assessed the valuation models and assumptions used to measure fair value. However, use of different valuation models or assumptions may result in different measurement. The following is the effect on profit or loss or on other comprehensive income from financial assets and liabilities categorised within Level 3 if the inputs used to valuation models have changed:

		December 31, 2022			
		Recognised in profit or loss		Recognised in other comprehensive income	
Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets					
Equity instrument and beneficiary certificates	Discount for lack of control and marketability  ±1%	<u>\$ 923,757</u>	<u>(\$ 923,757)</u>	<u>\$ 124,784</u>	<u>(\$ 124,784)</u>

		December 31, 2021					
		Recognised in profit or loss		Recognised in other comprehensive income			
		Favourable change	Unfavourable change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
	Input	Change					
Financial assets							
Equity instrument and beneficiary certificates	Discount for lack of control and marketability	±1%	\$ 926,340	(\$ 926,340)	\$ 173,430	(\$ 173,430)	

(4) Other matters

None.

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transactions information

- A. Loans to others: Refer to table 1.
- B. Provision of endorsements and guarantees to others: Refer to table 2.
- C. Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Refer to table 3.
- D. Acquisition or sale of the same security with the accumulated cost reaching NT\$300 million or 20% of paid-in capital or more: Refer to table 4.
- E. Acquisition of real estate reaching NT\$300 million or 20% of paid-in capital or more: Refer to table 5.
- F. Disposal of real estate reaching NT\$300 million or 20% of paid-in capital or more: Refer to table 6.
- G. Purchases or sales of goods from or to related parties reaching NT\$100 million or 20% of paid-in capital or more: Refer to table 7.
- H. Receivables from related parties reaching NT\$100 million or 20% of paid-in capital or more: Refer to table 8.
- I. Trading in derivative instruments undertaken during the reporting periods: Refer to Notes 6(2) and (5).
- J. Significant inter-company transactions during the reporting periods: Refer to table 9.

(2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China): Refer to table 10.

(3) Information on investments in Mainland China

- A. Basic information: Refer to table 11.

B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area: The Company appointed Foxconn (Far East) Limited's Mainland investee to render processing services and to trade. The transactions were eliminated in the consolidated financial statements. For significant transactions of processing services, trading, receivables and payables, endorsements and guarantees or collaterals provided, and financing, refer to Notes 13(1) A, B, G and H.

(4) Major shareholders

For the names, number and ratio of shares held by shareholders holding over 5% of the Company's shares: Refer to Table 13.

14. SEGMENT INFORMATION

(1) General information

The Group has adopted eCMMS (E-enabled Components, Modules, Moves & Services) strategy, and provided a one-stop shop to its customers, which are primarily in the 3C industries, with a total solution for design, development, engineering, procurement, manufacturing, logistics and after-sales service.

The Group segregates group systems from both a customer service and product perspective. Each segment's performance is assessed based on the operating results of different group systems in the consolidated financial statements reported for review by the chief operating decision maker. There were changes in the composition of the reportable segments as the chief operating decision maker changed the classification of operating segments for reviewing segment performance. The Group has restated the prior period corresponding information for comparison.

(2) Measurement of segment information

The chief operating decision maker assesses performance and allocates resources of the operating segments based on each operating segment's revenue and operating income after adjusting the internal costs and allocated expenses. Except for the recognition of internal costs which shall be in accordance with the Group's related internal calculation basis, the operating segments' accounting policies are the same as disclosed in Note 4.

In accordance with IFRS No. 8, "Operating Segments", the Group has determined the operating segments and reportable operating segments. Operating segments which have met certain quantitative threshold are disclosed individually or aggregately as reportable operating segments depending on whether the segments have similar economic characteristics and the aggregation meets the core principal of the standard; other segments which have not met the quantitative threshold are included in 'all other segments'. When deciding on an aggregate disclosure, the criteria for consideration include: (1) the nature of the products and services; (2) the nature of the production process; (3) the customer types or categories of the products or services; and (4) the methods used to distribute its products or provide its services. The Group has identified the Hon Hai parent group, FII subgroup and FIH subgroup as reportable segments.

(3) Segment information

A. The segment information reported to the chief operating decision maker for making operating decisions for each segment is measured in a manner consistent with that in the statement of comprehensive income. Thus, the reconciliation is not required.

B. The segment information provided to the chief operating decision maker for the reportable segments is as follows:

2022 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Number of write-offs	Consolidation
External revenue	\$ 4,473,413	\$ 2,246,219	\$ 228,546	\$ 124,410	(\$ 445,591)	\$ 6,626,997
Internal revenue	71,781	13,770	60,076	29,097	( 174,724)	-
Operating revenue	<u>\$ 4,545,194</u>	<u>\$ 2,259,989</u>	<u>\$ 288,622</u>	<u>\$ 153,507</u>	<u>(\$ 620,315)</u>	<u>\$ 6,626,997</u>
Depreciation and amortisation	<u>\$ 36,712</u>	<u>\$ 21,230</u>	<u>\$ 4,903</u>	<u>\$ 12,757</u>	<u>\$ -</u>	<u>\$ 75,602</u>
Segment operating income (loss)	<u>\$ 77,318</u>	<u>\$ 92,030</u>	<u>(\$ 2,961)</u>	<u>\$ 3,404</u>	<u>\$ 3,997</u>	<u>\$ 173,788</u>
2021 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Number of write-offs	Consolidation
External revenue	\$ 4,279,459	\$ 1,892,259	\$ 203,403	\$ 125,960	(\$ 506,907)	\$ 5,994,174
Internal revenue	78,555	14,518	47,046	15,243	( 155,362)	-
Operating revenue	<u>\$ 4,358,014</u>	<u>\$ 1,906,777</u>	<u>\$ 250,449</u>	<u>\$ 141,203</u>	<u>(\$ 662,269)</u>	<u>\$ 5,994,174</u>
Depreciation and amortisation	<u>\$ 52,061</u>	<u>\$ 10,929</u>	<u>\$ 5,304</u>	<u>\$ 7,187</u>	<u>\$ -</u>	<u>\$ 75,481</u>
Segment operating income (loss)	<u>\$ 57,616</u>	<u>\$ 89,118</u>	<u>\$ 39</u>	<u>(\$ 1,446)</u>	<u>\$ 3,632</u>	<u>\$ 148,959</u>

The descriptions for the above group systems are as follows:

Hon Hai parent group: It includes the Company and subsidiaries except for the subsidiaries included in the following subgroups.

FII subgroup: It includes Foxconn Industrial Internet Co., Ltd. (a listed company in the Shanghai Stock Exchange) and its consolidated subsidiaries.

FIH subgroup: It includes FIH Mobile Limited (a listed company in the Hong Kong Exchange) and its consolidated subsidiaries.

Others: Includes other listed subsidiaries and its subsidiaries.

(4) Information on product types

Information on revenue from external customers by product types for the years ended December 31, 2022 and 2021 is as follows:

	2022	2021
	Revenue (in millions)	Revenue (in millions)
Smart Consumer Electronics	\$ 3,504,831	\$ 3,256,733
Cloud and Networking Products	1,550,827	1,273,788
Computing Products	1,214,403	1,117,925
Components and Others	356,936	345,728
	<u>\$ 6,626,997</u>	<u>\$ 5,994,174</u>

The product categories are classified based on the types of products from which each operating segment drives its external revenue. The descriptions of product types are as follows:

Product	Definition
Smart Consumer Electronics	Smartphones, TVs, Game Consoles, etc.
Cloud and Networking Products	Servers, communication network, etc.
Computing Products	Computers, tablets, etc.
Components and Others	Connectors, mechanical parts, services, etc.

(5) Geographical information

Geographical information for the years ended December 31, 2022 and 2021 is as follows:

	Year ended December 31, 2022		Year ended December 31, 2021	
	Revenue	Non-current assets	Revenue	Non-current assets
U.S.A	\$ 2,368,474,831	\$ 55,276,598	\$ 2,036,574,847	\$ 46,898,609
Ireland	2,172,848,320	12,278	1,983,265,627	14,372
China	375,375,096	276,975,119	472,287,796	258,531,361
Singapore	502,524,723	58,424	409,347,588	218,993
Japan	282,235,294	401,814	277,804,060	362,120
Vietnam	1,543,635	36,282,517	3,301,024	28,161,533
Mexico	5,214,302	22,281,705	2,715,256	8,405,241
India	131,068,100	12,565,132	113,591,062	9,959,463
Taiwan	134,593,612	70,276,448	138,678,573	71,589,999
Others	653,118,837	13,190,310	556,608,049	10,632,761
	<u>\$ 6,626,996,750</u>	<u>\$ 487,320,345</u>	<u>\$ 5,994,173,882</u>	<u>\$ 434,774,452</u>

(6) Major customer information

Major customer information for the years ended December 31, 2022 and 2021 is as follows:

	Year ended December 31	
	2022	2021
	Revenue (in millions)	Revenue (in millions)
Client E	<u>\$ 3,672,817</u>	<u>\$ 3,418,003</u>

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Loans to others  
December 31, 2022

Table 1

Expressed in thousands of TWD  
(Except as otherwise indicated)

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding	Balance at December 31, 2022	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
					balance during the year ended December 31, 2022								Item	Value			
0	Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd.	Other Receivables	Y	\$ 5,000,000	\$ 5,000,000	\$ -	N/A	2	\$ -	Business operation	\$ -	None	\$ -	\$ 145,054,492	\$ 580,217,968	Note 1
1	Bon Shin International Investment Co., Ltd.	Altus Technology Inc.	Other Receivables	Y	220,000	-	-	N/A	2	-	Business operation	-	None	-	2,335,913	9,343,651	Note 2
1	Bon Shin International Investment Co., Ltd.	Breaktime Inc.	Other Receivables	Y	62,500	-	-	N/A	2	-	Business operation	-	None	-	2,335,913	9,343,651	Note 2
2	Premier Image Technology (China) Ltd.	Shenzhen Xunfeng Business Co., Ltd.	Other Receivables	N	726,784	-	-	N/A	2	-	Business operation	-	None	-	2,895,577	2,895,577	Note 3
3	Ur Materials Industry (Shenzhen) Co., Ltd.	Ur Materials Technology (Guangzhou) Co., Ltd.	Other Receivables	Y	110,975	74,936	74,936	3.33	2	-	Business operation	-	None	-	2,839,755	5,679,510	Note 3
4	Foxconn Technology Group Co., Ltd.	Shenzhen Fu Rong Inclusive Finance Co., Ltd.	Other Receivables	Y	2,478,300	1,013,840	1,013,840	4.07-4.18	2	-	Business operation	-	None	-	299,440,198	598,880,397	Note 3
5	Fuhonyuan (Shenzhen) Environmental Technology Limited	Changchun Leiguan Environmental Plastic Products Co., Ltd.	Other Receivables	Y	112,650	-	-	N/A	2	-	Business operation	-	None	-	474,818	949,636	Note 3
5	Fuhonyuan (Shenzhen) Environmental Technology Limited	Changchun Chentai Technology Co., Ltd.	Other Receivables	Y	31,542	-	-	N/A	2	-	Business operation	-	None	-	94,964	94,964	Note 3
6	Jusda International Limited	Jusda Europe S.R.O.	Other Receivables	Y	70,075	46,065	46,065	1.20	2	-	Business operation	-	None	-	14,184,142	28,368,284	Note 3
6	Jusda International Limited	Jusda Supply Chain Management Mexico S. De R.L. De. C.V.	Other Receivables	Y	90,216	85,988	85,988	1.20	2	-	Business operation	-	None	-	14,184,142	28,368,284	Note 3
7	Shenzhen Fertile Plan international Logistics Co., Ltd.	Guangxi Yuchi Zhilian Technology Co., Ltd.	Other Receivables	Y	573,040	573,040	573,040	4.50	2	-	Business operation	-	None	-	8,877,741	17,755,482	Note 3



No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding	Balance at December 31, 2022	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
					balance during the year ended December 31, 2022								Item	Value			
7	Shenzhen Fertile Plan international Logistics Co., Ltd.	Guangxi Dynamic Power technology development Co., Ltd.	Other Receivables	Y	\$ 225,300	\$ -	\$ -	N/A	2	\$ -	Business operation	\$ -	None	\$ -	\$ 8,877,741	\$ 17,755,482	Note 3
7	Shenzhen Fertile Plan international Logistics Co., Ltd.	Guangzhou Jusda Supply Chain Management Co., Ltd.	Other Receivables	Y	134,190	88,160	88,160	3.33	2	-	Business operation	-	None	-	8,877,741	17,755,482	Note 3
8	Jusda Europe S.R.O.	Jusda NL, B.V.	Other Receivables	Y	29,448	29,448	29,448	0.50	2	-	Business operation	-	None	-	305,621	611,241	Note 3
9	Fuding Electronic Technology (Jiashan) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Other Receivables	Y	4,590,705	4,231,680	4,231,680	2.50	2	-	Business operation	-	None	-	75,395,494	150,790,987	Note 3
9	Fuding Electronic Technology (Jiashan) Co., Ltd.	Beijing Hengyu New Energy Auto Rental Co., Ltd.	Other Receivables	Y	158,611	155,162	155,162	4.00	2	-	Business operation	-	None	-	3,769,775	15,079,099	Note 3
10	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Shandong Chengshang Energy Co., Ltd.	Other Receivables	Y	157,710	154,280	154,280	2.96	2	-	Business operation	-	None	-	95,138,545	190,277,090	Note 3
10	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Dongyi PV Technology Co., Ltd.	Other Receivables	Y	360,480	352,640	352,640	2.96	2	-	Business operation	-	None	-	95,138,545	190,277,090	Note 3
10	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Other Receivables	Y	1,020,970	-	-	N/A	2	-	Business operation	-	None	-	95,138,545	190,277,090	Note 3
11	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Lankao Yufu Precision Technology Co., Ltd.	Other Receivables	Y	2,253,000	2,204,000	2,204,000	2.96	2	-	Business operation	-	None	-	297,125,067	594,250,134	Note 3
11	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fu Yang Soleros Technology (Nanayng) Co., Ltd.	Other Receivables	Y	2,050,230	1,983,600	1,983,600	2.96	2	-	Business operation	-	None	-	297,125,067	594,250,134	Note 3
11	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	First Special Material (Henan) Limited	Other Receivables	Y	135,180	66,120	66,120	2.92	2	-	Business operation	-	None	-	297,125,067	594,250,134	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended	Balance at December 31, 2022	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
					December 31, 2022								Item	Value			
12	FuJin Precision Industrial (JinCheng) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Other Receivables	Y	\$ 4,372,100	\$ -	\$ -	N/A	2	\$ -	Business operation	\$ -	None	\$ -	\$ 65,270,027	\$ 130,540,053	Note 3
12	FuJin Precision Industrial (JinCheng) Co., Ltd.	Inner Mongolia Xin Jing Photovoltaic Technology Co., Ltd.	Other Receivables	Y	608,310	595,080	595,080	2.96	2	-	Business operation	-	None	-	65,270,027	130,540,053	Note 3
13	Foxconn (Far East) Limited	Fukang Technology Company Limited	Other Receivables	Y	10,020,500	-	-	N/A	2	-	Business operation	-	None	-	2,940,087,036	5,880,174,072	Note 3
13	Foxconn (Far East) Limited	Eccms Precision Singapore Pte. Ltd.	Other Receivables	Y	7,410,600	7,063,300	7,063,300	0.00	2	-	Business operation	-	None	-	2,940,087,036	5,880,174,072	Note 3
13	Foxconn (Far East) Limited	#N/A	Other Receivables	Y	1,182,335	1,182,335	1,182,335	0.00	2	-	Business operation	-	None	-	2,940,087,036	5,880,174,072	Note 3
14	Smart Technologies Inc.	Smart Technologies ULC	Other Receivables	Y	5,847,034	5,605,055	5,605,055	0.000-5.000	2	-	Business operation	-	None	-	290,108,984	580,217,968	Note 3
15	Smart Technologies Corp.	Smart Technologies ULC	Other Receivables	Y	813,555	775,428	775,428	2.36	2	-	Business operation	-	None	-	290,108,984	580,217,968	Note 3
16	Smart Technologies ULC.	Smart Technologies (China), Co, Ltd	Other Receivables	Y	57,677	56,422	10,704	1.00	2	-	Business operation	-	None	-	290,108,984	580,217,968	Note 3
17	Fuyu Electronic Technology (Huaian) Co., Ltd.	Fumeng Electronical Technology (Heze) Co., Ltd.	Other Receivables	Y	189,252	-	-	N/A	2	-	Business operation	-	None	-	2,484,172	4,968,345	Note 4
17	Fuyu Electronic Technology (Huaian) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	313,110	308,560	308,560	3.70	2	-	Business operation	-	None	-	2,484,172	4,968,345	Note 4
18	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	1,422,319	1,322,400	1,322,400	3.285	2	-	Business operation	-	None	-	2,812,302	5,624,604	Note 4
18	Fu Ding Precision Component (Shenzhen) Co., Ltd.	SSI Precision Equipment (Zhenjiang) Co., Ltd.	Other Receivables	Y	182,932	182,932	182,932	3.285	2	-	Business operation	-	None	-	2,812,302	5,624,604	Note 4

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding	Balance at December 31, 2022	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
					balance during the year ended December 31, 2022								Item	Value			
19	Shunsin Technology (Samoa) Corporation Limited	Shunsin Technology Holdings Limited	Other Receivables	Y	\$ 429,647	\$ -	\$ -	N/A	2	\$ -	Business operation	\$ -	None	\$ -	\$ 2,713,344	\$ 2,713,344	Note 5
20	Shunyun Technology Holdings Limited	Shunyun Technology (Ha noi, Vietnam) Limited	Other Receivables	Y	103,180	-	-	N/A	2	-	Business operation	-	None	-	3,325,834	6,651,668	Note 5
20	Shunyun Technology Holdings Limited	Shunyun Technology Holdings (Hong Kong) Limited	Other Receivables	Y	573,516	546,638	506,715	0.00	2	-	Business operation	-	None	-	6,651,668	6,651,668	Note 5
21	FIH Precision Component (Beijing) Co., Ltd.	FIH (Tianjin) Precision Industry Co., Ltd.	Other Receivables	Y	4,039,119	110,200	110,200	3.330	2	-	Business operation	-	None	-	23,680,065	47,360,130	Note 6
21	FIH Precision Component (Beijing) Co., Ltd.	TNS Mobile (Beijing) Co., Ltd.	Other Receivables	Y	1,494,312	1,494,312	1,494,312	3.285	2	-	Business operation	-	None	-	23,680,065	47,360,130	Note 6
22	FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Other Receivables	Y	3,578,400	2,204,000	2,204,000	2.555-2.92	2	-	Business operation	-	None	-	28,695,599	57,391,197	Note 6
22	FIH Precision Electronics (Lang Fang) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Other Receivables	Y	1,118,250	440,800	440,800	2.92	2	-	Business operation	-	None	-	28,695,599	57,391,197	Note 6
23	FIH Mobile Limited	Fushan Technology (Vietnam) Limited Liability Company	Other Receivables	Y	589,600	307,100	307,100	0.00	2	-	Business operation	-	None	-	5,471,453	21,885,814	Note 6
23	FIH Mobile Limited	Chief Expertise Limited	Other Receivables	Y	3,536,454	3,370,717	3,370,717	0.00	2	-	Business operation	-	None	-	5,471,453	21,885,814	Note 6
23	FIH Mobile Limited	TNS Limited	Other Receivables	Y	3,304,724	3,149,847	3,149,847	0.00	2	-	Business operation	-	None	-	5,471,453	21,885,814	Note 6
23	FIH Mobile Limited	Wonderful Stars Pte. Ltd.	Other Receivables	Y	1,288,800	1,228,400	1,228,400	0.00	2	-	Business operation	-	None	-	5,471,453	21,885,814	Note 6
24	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Other Receivables	Y	2,203,500	1,542,800	1,542,800	3.2850-3.3300	2	-	Business operation	-	None	-	49,276,599	98,553,198	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding	Balance at December 31, 2022	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
					balance during the year ended December 31, 2022								Item	Value			
25	Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Other Receivables	Y	\$ 11,182,500	\$ 11,020,000	\$ 11,020,000	2.555-2.920	2	\$ -	Business operation	\$ -	None	\$ -	\$ 171,030,040	\$ 285,050,067	Note 8
25	Fulian Yuzhan Precision Technology Co., Ltd.	Foxconn Industrial Internet Co., Ltd.	Other Receivables	Y	6,759,000	-	-	N/A	2	-	Business operation	-	None	-	42,046,988	42,046,988	Note 8
26	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Other Receivables	Y	6,308,400	-	-	N/A	2	-	Business operation	-	None	-	171,030,040	285,050,067	Note 8
26	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Other Receivables	Y	3,154,200	-	-	N/A	2	-	Business operation	-	None	-	171,030,040	285,050,067	Note 8
26	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Other Receivables	Y	2,683,800	2,644,800	2,644,800	2.96	2	-	Business operation	-	None	-	171,030,040	285,050,067	Note 8
27	Henan Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Other Receivables	Y	2,253,000	-	-	N/A	2	-	Business operation	-	None	-	171,030,040	285,050,067	Note 8
27	Henan Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Other Receivables	Y	450,600	440,800	440,800	2.96	2	-	Business operation	-	None	-	171,030,040	285,050,067	Note 8
27	Henan Yuzhan Precision Technology Co., Ltd.	Foxconn Industrial Internet Co., Ltd.	Other Receivables	Y	13,518,000	-	-	N/A	2	-	Business operation	-	None	-	64,334,443	64,334,443	Note 8
28	Fulian Technology (Jiyuan) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Other Receivables	Y	12,077,100	11,901,600	11,901,600	2.960-3.420	2	-	Business operation	-	None	-	171,030,040	285,050,067	Note 8
29	IPL International Limited	Focus PC Enterprises Limited	Other Receivables	Y	14,080,140	13,420,270	13,420,270	0.00	2	-	Business operation	-	None	-	171,030,040	285,050,067	Note 8
29	IPL International Limited	Cloud Network Technology Kft.	Other Receivables	Y	28,598,472	27,626,716	27,626,716	1.100-5.230	2	-	Business operation	-	None	-	171,030,040	285,050,067	Note 8

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding	Balance at December 31, 2022	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
					balance during the year ended December 31, 2022								Item	Value			
29	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Other Receivables	Y	\$ 20,105,360	\$ 14,126,600	\$ 14,126,600	0.00	2	\$ -	Business operation	\$ -	None	\$ -	\$ 171,030,040	\$ 285,050,067	Note 8
29	IPL International Limited	Foxconn Technology CZ S. R. O.	Other Receivables	Y	3,196,200	-	-	N/A	2	-	Business operation	-	None	-	171,030,040	285,050,067	Note 8
29	IPL International Limited	Foxconn CZ S. R. O.	Other Receivables	Y	8,216,100	7,831,050	7,831,050	0.000-3.550	2	-	Business operation	-	None	-	171,030,040	285,050,067	Note 8
30	Foxconn CZ S. R. O.	SafeDx S. R. O.	Other Receivables	Y	36,229	-	-	N/A	2	-	Business operation	-	None	-	171,030,040	285,050,067	Note 8
31	Cloud Network Technology Kft.	FII USA Inc.	Other Receivables	Y	9,137,592	9,077,876	9,077,876	3.610-5.320	2	-	Business operation	-	None	-	171,030,040	285,050,067	Note 8
32	Fulian Precision Electronics (TianJin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Other Receivables	Y	10,814,400	9,029,100	9,029,100	1.000-2.920	2	-	Business operation/Debt repayment	-	None	-	171,030,040	285,050,067	Note 8
33	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fuhuake Precision Industry (Shenzhen) Limited	Other Receivables	Y	135,180	26,007	26,007	2.00	2	-	Debt repayment	-	None	-	5,026,303	10,052,606	Note 8
34	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Other Receivables	Y	4,506,000	-	-	N/A	2	-	Business operation	-	None	-	171,030,040	285,050,067	Note 8
35	Fenix Industria de Eletronicos Ltda.	Foxconn MOEBG Indústria De Eletronicos Ltda.	Other Receivables	Y	367,692	-	-	N/A	2	-	Business operation	-	None	-	2,022,395	4,044,789	Note 3
36	Foxconn Brasil Industria e Comercio Ltda.	Foxconn MOEBG Indústria De Eletronicos Ltda.	Other Receivables	Y	3,860,766	3,079,459	3,079,459	0.00	2	-	Business operation	-	None	-	25,986,839	51,973,678	Note 3
37	AFE Inc.	Icana Inc.	Other Receivables	Y	393,084	135,124	135,124	2.89	2	-	Business operation	-	None	-	5,795,160	11,590,321	Note 3
37	AFE Inc.	Fewi Development Coporation	Other Receivables	Y	222,250	-	-	N/A	2	-	Business operation	-	None	-	5,795,160	11,590,321	Note 3
38	eCMMS S. A. De C. V.	PCE Paragon Solutions (Mexico) S. A. de C. V.	Other Receivables	Y	789,390	-	-	N/A	2	-	Business operation	-	None	-	3,284,665	6,569,331	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding	Balance at December 31, 2022	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
					balance during the year ended December 31, 2022								Item	Value			
39	Foxconn Interconnect Technology Singapore Pte. Ltd.	Sound Solutions (Hong Kong) Co., Limited	Other Receivables	Y	\$ 596,392	\$ 586,561	\$ 586,561	5.70	2	\$ -	Business operation	\$ -	None	\$ -	\$ 10,792,624	\$ 21,585,248	Note 4
40	Hyield Venture Capital Co., Ltd.	Hon Yuan International Investment Co., Ltd.	Other Receivables	Y	450,000	-	-	N/A	2	-	Business operation	-	None	-	2,592,349	10,369,398	Note 2
41	Fulian Technology (Jincheng) Co., Ltd.	Foxconn Industrial Internet Co., Ltd.	Other Receivables	Y	2,703,600	-	-	N/A	2	-	Business operation	-	None	-	8,389,559	8,389,559	Note 8
42	Jinchen Hongren Technology Co., Ltd.	Foxconn Industrial Internet Co., Ltd.	Other Receivables	Y	1,802,400	-	-	N/A	2	-	Business operation	-	None	-	1,489,089	1,489,089	Note 8
43	Fulian Technology (Shanxi) Co., Ltd.	Foxconn Industrial Internet Co., Ltd.	Other Receivables	Y	2,253,000	-	-	N/A	2	-	Business operation	-	None	-	7,044,920	7,044,920	Note 8
44	Foxconn SA B.V.	Foxconn RUS, LLC	Other Receivables	Y	5,316	5,067	5,067	2.97	2	-	Business operation	-	None	-	2,744,485	5,488,970	Note 3
45	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Other Receivables	Y	8,946,000	4,408,000	4,408,000	2.96	2	-	Business operation	-	None	-	99,439,881	198,879,762	Note 3
46	Shunsin Technology Holdings Limited	Shunyun Technology Holdings Limited	Other Receivables	Y	455,620	448,999	448,999	0.00	2	-	Business operation	-	None	-	624,175	2,496,700	Note 5
46	Shunsin Technology Holdings Limited	Shunsin Technology (Bag Giang, Vietnam) Limited	Other Receivables	Y	579,960	552,780	337,810	0.00	2	-	Business operation	-	None	-	624,175	2,496,700	Note 5
47	Foxconn EV Technology Inc.	Lordstown EV Corporation	Other Receivables	N	434,970	-	-	N/A	2	-	Business operation	-	Production Equipment	1,381,950	874,118	3,496,474	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding	Balance at December 31, 2022	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
					balance during the year ended December 31, 2022								Item	Value			
48	Dong Guan Hong Song Precision Component Co., Ltd.	Foxconn Technology Group Co., Ltd.	Other Receivables	Y	\$ 44,730	\$ 44,080	\$ 44,080	3.29	2	\$ -	Business operation	\$ -	None	\$ -	\$ 930,727	\$ 1,861,453	Note 3

Note 1: The ceiling on total loans granted by the Company to all parties is 40% of the net assets value of the Company; the ceiling on single loan granted by the Company to all parties is 10% of the net assets value of Company.

The Company provides loans to Hyield Venture Capital Co., Ltd., Bon Shin International Investment Co., Ltd., Hon Chi International Investment Co., Ltd., Hon Yuan International Investment Co., Ltd., and Lin Yih International Investment Co., Ltd., with a shared limit no more than NT\$5 billion.

Since there is no company that the Company has granted loans to, Hyield Venture Capital Co., Ltd. acts as the representative of the borrower to disclose. When the Company actually grants loans to, the actual amount of loans will be disclosed.

Note 2: The ceiling on total loans granted by a domestic subsidiary to all parties is 40% of the net assets value of lender; the ceiling on single loan granted by a domestic subsidiary to all parties is 10% of the net assets value of lender.

Note 3: The policy for loans granted mutually between overseas subsidiaries of which the Company directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by an overseas subsidiary to all overseas subsidiaries is 400% of the net assets value of lender; limit on loans granted by an overseas subsidiary to a single overseas subsidiary is 200% of the net assets value of lender.

The ceiling on total loans granted by a overseas subsidiary to all parties is 40% of the net assets value of lender; the ceiling on single loan granted by a overseas subsidiary to all parties is 10% of the net assets value of lender.

The policy for loans granted by Smart Technologies Inc., Smart Technologies Corp., and Smart Technologies ULC are as follows: ceiling on total loans to all parties is 40% of the Company's net assets; limit on loans to a single party is 20% of the Company's net assets. The policy for loans granted by Premier Image Technology (China) Ltd. and Fuhongyuan (Shenzhen) Environmental Technology Limited are as follows: ceiling on total loans to all parties is 40% of the net assets value of lender; limit on loans to a single party is 40% of the net assets value of lender.

Note 4: The policy for loans granted by Foxconn Interconnect Technology Limited is as follows: ceiling on total loans to all parties is 40% of the net assets value of Foxconn Interconnect Technology Limited; limit on loans to a single party is 10% of the net assets value of Foxconn Interconnect Technology Limited.

The policy for loans granted by overseas subsidiaries of which Foxconn Interconnect Technology Limited directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 40% of the net assets value of Foxconn Interconnect Technology Limited; limit on loans granted by an overseas subsidiary to a single party is 20% of the net assets value of Foxconn Interconnect Technology Limited.

Note 5: The policy for loans granted by Shunsin Technology Holdings Limited is as follows: ceiling on total loans to all parties is 40% of the net assets value of Shunsin Technology Holdings Limited; limit on loans to a single party is 10% of the net assets value of Shunsin Technology Holdings Limited.

The policy for loans granted by overseas subsidiaries of which Shunsin Technology Holdings Limited directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 400% of the net assets value of lender; limit on loans granted by a subsidiary to a single party is 200% of the net assets value of lender.

The policy for loans granted by overseas subsidiaries of which Shunsin Technology Holdings Limited directly or indirectly holds 100% of their voting shares to Shunsin Technology Holdings Limited is as follows: ceiling on total loans granted by overseas subsidiaries is 400% of the net assets value of lender.

The policy for loans granted by the controlling shareholder directly holds 100% of Shunsin Technology Holdings Limited is as follows: ceiling on total loans granted by Shunsin Technology Holdings Limited is 400% of the net assets value of lender.

Note 6: The policy for loans granted by FIH Mobile Limited and its subsidiaries is as follows: ceiling on total loans to all parties is 40% of the net assets value of FIH Mobile Limited; limit on loans to a single party is 10% of the net assets value of FIH Mobile Limited.

The policy for loans granted by overseas subsidiaries of which FIH Mobile Limited directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 400% of the net assets value of lender; limit on loans granted by a subsidiary to a single party is 200% of the net assets value of lender.

Note 7: The policy for loans granted by Jusda Supply Chain Management International Co., Ltd. is as follows: ceiling on total loans to all parties is 60% of the net assets value of lender; limit on loans to a single party is 30% of the net assets value of lender.

Note 8: The policy for loans granted by overseas subsidiaries (outside Taiwan) of which Foxconn Industrial Internet Co., Ltd. (FII) directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 50% of the net assets value of FII; limit on loans granted by a subsidiary to a single party is 30% of the net assets value of FII.

The policy for loans granted by subsidiaries of FII loan to FII is as follows: ceiling on total loans granted by overseas subsidiaries is 40% of the net assets value of lender; limit on loans granted by an overseas subsidiary to a single party is 40% of the net assets value of lender.

The policy for loans granted by the subsidiaries of FII to subsidiaries of which FII directly or indirectly holds more than 50% of their voting shares or subsidiaries of which lender directly or indirectly holds more than 50% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 40% of the net assets value of lender; limit on loans granted by an overseas subsidiary to a single party is 20% of the net assets value of lender.

Note 9: Nanning Fugui Precision Industrial Co., Ltd. was renamed Nanning Fulian Fugui Precision Industrial Co., Ltd. on January 5, 2022; Hongfujin Precision Electronics (Tianjin) Co., Ltd. was renamed Fulian Precision Electronics (Tianjin) Co., Ltd.

on February 28, 2022; Shenzhenshi Yuzhan Precision Technology Co., Ltd. was renamed Fulian Yuzhan Technology (Shezhen) Limited on March 2, 2022; Fuhong Cloud Computing (Tianjin) Co., Ltd. was renamed Fulian Cloud Computing (Tianjin)

Co., Ltd. on March 2, 2022. Futaihua Precision Electronics (Zhenzhou) Co., Ltd. was renamed Fulian precision electronics (Zhengzhou) Co., Ltd. on June 1, 2022; Henan Yuzhan Technology Limited was renamed Fulian Yuzhan Technology (Henan) Co., Ltd.

on June 6, 2022; Jincheng Futaihua Precision Electronic Co., Ltd. was renamed Fulian Technology (Jincheng) Co., Ltd. on July 13, 2022; AchernarTek Inc. was renamed ICana Inc. in August 2022; Hongfujin Precision Industry (Shenzhen) Co., Ltd.

was renamed Foxconn Technology Group Co., Ltd. in November 2022.

Note 10: The net assets referred to above are based on the latest audited financial statements.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Provision of endorsements and guarantees to others  
December 31, 2022

Table 2

Expressed in thousands of TWD  
(Except as otherwise indicated)

No.	Endorser/ guarantor	Company name	Party being endorsed/guaranteed	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of December 31, 2022	Outstanding endorsement/ guarantee amount at December 31, 2022	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements/ guarantees by parent company to subsidiary	Provision of endorsements/ guarantees by subsidiary to parent company	Provision of endorsements/ guarantees to the party in Mainland China	Footnote
			Relationship with the endorser/ guarantor											
0	Hon Hai Precision Industry Co., Ltd.	AFE Inc.	Note 2	\$ 725,272,460	\$ 35,401,725	\$ 33,742,613	\$ 33,742,613	\$ -	2.33	\$ 1,450,544,920	Y	N	N	Note 4 、9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn EV System LLC	Note 2	725,272,460	5,988,450	5,988,450	5,988,450	-	0.41	1,450,544,920	Y	N	N	Note 4 、9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Note 2	725,272,460	128,880,000	122,840,000	59,354,753	-	8.47	1,450,544,920	Y	N	N	Note 4 、9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, Spol. S. R. O.	Note 2	725,272,460	4,908,000	4,908,000	4,908,000	-	0.34	1,450,544,920	Y	N	N	Note 4 、9
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	Note 2	725,272,460	32,220,000	30,710,000	30,710,000	-	2.12	1,450,544,920	Y	N	N	Note 4 、9
0	Hon Hai Precision Industry Co., Ltd.	Fuyu Real Estate (Shanghai) Co., Ltd.	Note 2	725,272,460	563,850	537,425	537,425	-	0.04	1,450,544,920	Y	N	Y	Note 4 、9
1	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Lankao YuFu Precision Technology Co., Ltd.	Note 3	148,562,533	5,774,543	3,520,799	3,520,799	-	0.24	148,562,533	N	N	Y	Note 5 、9
2	Jusda International Limited	Jusda Europe S. R. O.	Note 2	7,092,071	341,116	341,116	341,116	-	0.02	7,092,071	N	N	N	Note 6 、9
3	Smart Technologies Inc.	Smart Technologies ULC	Note 2	290,108,984	1,449,900	1,381,950	706,330	-	0.10	725,272,459	N	N	N	Note 6 、9
4	Shanghai Topone Logistics Co., Ltd.	Xi'an Topone Logistics Co., Ltd.	Note 2	725,456	1,420	-	-	-	0.00	725,456	N	N	Y	Note 6 、9
4	Shanghai Topone Logistics Co., Ltd.	Guangzhou Wangliu Logistics Co., Ltd.	Note 2	725,456	2,271	-	-	-	0.00	725,456	N	N	Y	Note 6 、9
4	Shanghai Topone Logistics Co., Ltd.	Wuhan Topone Logistics Co., Ltd.	Note 2	725,456	1,530	-	-	-	0.00	725,456	N	N	Y	Note 6 、9
4	Shanghai Topone Logistics Co., Ltd.	Shandong Wangliu Logistics Co., Ltd.	Note 2	725,456	457	-	-	-	0.00	725,456	N	N	Y	Note 6 、9



No.	Endorser/ guarantor	Company name	Party being endorsed/guaranteed	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of December 31, 2022	Outstanding endorsement/ guarantee amount at December 31, 2022	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements/ guarantees by parent company to subsidiary	Provision of endorsements/ guarantees by subsidiary to parent company	Provision of endorsements/ guarantees to the party in Mainland China	Footnote
			Relationship with the endorser/ guarantor											
4	Shanghai Topone Logistics Co., Ltd.	Chengdu Yipu Logistics Co., Ltd.	Note 2	\$ 725,456	\$ 571	\$ -	\$ -	\$ -	0.00	\$ 725,456	N	N	Y	Note 6 、9
5	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Shanghai Fujingtong Business Factoring Limited	Note 3	77,949,019	4,055,400	3,967,200	625,936	-	0.27	77,949,019	N	N	Y	Note 5 、9
5	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Shenzhen Fu Rong Inclusive Finance Co., Ltd.	Note 3	77,949,019	6,374,025	6,281,400	-	-	0.43	77,949,019	N	N	Y	Note 5 、9
6	Shunsin Technology Holdings Limited	Shunyun Technology Holdings Limited	Note 2	3,120,875	1,933,200	1,842,600	1,228,400	-	29.52	6,241,750	Y	N	N	Note 6 、9
7	Foxconn Industrial Internet Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Note 2	285,050,067	115,992,000	110,556,000	33,781,000	-	7.63	570,100,134	N	N	N	Note 6 、9
8	FIH Mobile Limited	FIH (Hong Kong) Limited	Note 2	54,714,534	9,525,000	9,213,000	-	-	0.64	54,714,534	N	N	N	Note 7 、9
9	FIH Mexico Industry S.A. de C. V	FIH (Hong Kong) Limited	Note 3	3,483,567	2,190,960	-	-	-	0.00	6,967,135	N	N	N	Note 7 、9
10	S&B Industry, Inc.	FIH (Hong Kong) Limited	Note 3	2,558,513	805,500	-	-	-	0.00	5,117,026	N	N	N	Note 7 、9
11	Great Promote Limited	FIH (Hong Kong) Limited	Note 3	1,598,290	322,200	-	-	-	0.00	3,196,580	N	N	N	Note 7 、9
12	Extra High Enterprises Limited	FIH (Hong Kong) Limited	Note 3	906,131	418,860	-	-	-	0.00	1,812,263	N	N	N	Note 7 、9
13	Foxconn (Far East) Limited	Foxconn Slovakia, Spol. S. R. O.	Note 3	1,470,043,518	9,525,000	9,213,000	-	-	0.64	1,470,043,518	N	N	N	Note 8 、9
13	Foxconn (Far East) Limited	Competition Team Ireland Ltd.	Note 3	1,470,043,518	1,230,086	-	-	-	0.00	1,470,043,518	N	N	N	Note 8 、9
13	Foxconn (Far East) Limited	eCMMS Precision Singapore Pte. Ltd.	Note 3	1,470,043,518	8,699,400	-	-	-	0.00	1,470,043,518	N	N	N	Note 8 、9
13	Foxconn (Far East) Limited	Foxconn EV Technology Inc.	Note 3	1,470,043,518	6,444,000	6,142,000	6,142,000	-	0.42	1,470,043,518	N	N	N	Note 8 、9
14	Guangxi Yuchi Zhilian Technology Co., Ltd.	Guangxi MRT Logistics Co., Ltd.	Note 2	1,736,852	225,300	-	-	-	0.00	1,736,852	N	N	Y	Note 6 、9
14	Guangxi Yuchi Zhilian Technology Co., Ltd.	Jiangsu Yuchi Zhilian Logistics Co., Ltd.	Note 2	1,736,852	45,060	-	-	-	0.00	1,736,852	N	N	Y	Note 6 、9

No.	Endorser/ guarantor	Company name	Party being endorsed/guaranteed	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of December 31, 2022	Outstanding endorsement/ guarantee amount at December 31, 2022	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements/ guarantees by parent company to subsidiary	Provision of endorsements/ guarantees by parent company to parent company	Provision of endorsements/ guarantees to the party in Mainland China	Footnote
			Relationship with the endorser/ guarantor											
14	Guangxi Yuchi Zhilian Technology Co., Ltd.	Yulin Yuchai Warehousing Service Co., Ltd.	Note 2	\$ 1,736,852	\$ 157,710	\$ -	\$ -	\$ -	0.00	\$ 1,736,852	N	N	Y	Note 6 、9
14	Guangxi Yuchi Zhilian Technology Co., Ltd.	Guangxi Dynamic Power Technology Development Co., Ltd.	Note 2	1,736,852	315,420	-	-	-	0.00	1,736,852	N	N	Y	Note 6 、9

Note 1: Having business relationship.

Note 2: The endorser/guarantor parent company owns directly and indirectly more than 50% voting shares of the endorsed/guaranteed company.

Note 3: The endorser/guarantor parent company owns directly and indirectly more than 90% voting shares of the endorsed/guaranteed company.

Note 4: The total endorsements and guarantees of the Company to others should not be in excess of the Company's net assets, and for a single party should not be in excess of 50% of the Company's net assets.

The total endorsements and guarantees of the Company and its subsidiaries to others as a whole should not be in excess of the Company's net assets, and for a single enterprise should not be in excess of 50% of the Company's net assets.

Note 5: The total endorsements and guarantees of overseas subsidiaries of which the Company directly or indirectly holds 100% of their voting shares to others should not be in excess of 100% the endorser/guarantor's net assets, and for a single party should not be in excess of 100% of the endorser/guarantor's net assets.

Note 6: The total endorsements and guarantees of Smart Technologies Inc. to others should not be in excess 50% of the Company's net assets, and for a single party should not be in excess of 20% of the Company's net assets.

The total endorsements and guarantees of Foxconn Industrial Internet Co., Ltd. (FIH), Foxconn Interconnect Technology Limited and its subsidiaries to others should not be in excess of the endorser/guarantor's net assets, and for a single party should not be in excess 50% of the endorser/guarantor's net assets.

The total endorsements and guarantees of Jusda Supply Chain Management International Co., Ltd. to others should not be in excess of its net assets, and for a single party should not be in excess of its net assets.

The total endorsements and guarantees of Jusda Supply Chain Management International Co., Ltd. and its subsidiary to others should not be in excess of the endorser/guarantor's net assets, and for a single party should not be in excess of the endorser/guarantor's net assets.

The total endorsements and guarantees of Shunsin Technology Holdings Limited to others should not be in excess of its net assets, and for a single party should not be in excess 50% of its net assets.

The total endorsements and guarantees of Shunsin Technology Holdings Limited and its subsidiary to others should not be in excess of the endorser/guarantor's net assets, and for a single party should not be in excess of the endorser/guarantor's net assets.

Note 7: FIH Mobile Limited and its 100% subsidiaries, FIH (Hong Kong) Limited, FIH Mexico Industry S.A. de C.V., S&B Industry, Inc., Great Promote Limited, Eliteday Enterprises Limited, Extra High Enterprises Limited, and FIH Co., Ltd. mutually endorse their bank debts and share the limit of US\$300 million.

Among them, the ceiling on the total amount of endorsements/ guarantees provided by FIH Mobile Limited is 100% of its own net asset value, and the ceiling of a single party is 100% of its own net asset value.

The ceiling on the total amount of endorsements/ guarantees provided by FIH Mexico Industry S.A. de C.V, FIH (Hong Kong) Limited, S&B Industry, Inc., Great Promote Limited, Eliteday Enterprises Limited, Extra High Enterprises Limited, and FIH Co., Ltd. is 200% of its own net asset value, and the ceiling of a single party is 100% of its own net asset value.

The above table separately discloses the portion of the endorsement/guarantees provided by FIH Mobile Limited and its subsidiaries in respect of bank debts that have drawn down and are attributable to the respective subsidiaries as a result of the shared limit. The remaining shared limit is included in FIH Mobile Limited's. The net asset value of the endorser/guarantor is used to calculate the limit. Since no company has incurred bank debts, FIH (Hong Kong) Limited acts as the representative of the guarantor. When a company actually incurs bank debts, the actual amount of debts will be disclosed.

The limit on endorsements/guarantees is calculated as follows:

Company name	Limit on endorsements/guarantees provided for a single party	Ceiling on total amount of endorsements/guarantees provided
FIH Mobile Limited	54,714,534	54,714,534
FIH Mexico Industry S.A. de C.V	3,483,567	6,967,134
S&B Industry, Inc.	2,558,513	5,117,026
Great Promote Limited	1,598,290	3,196,580
Eliteday Enterprises Limited	319,868	639,736
Extra High Enterprises Limited	906,131	1,812,262
FIH Co., Ltd.	1,954,073	3,908,146
FIH (Hong Kong) Limited	-	-

Note 8: Foxconn (Far East) Limited endorse the bank debts for Foxconn Singapore Pte. Ltd., Foxconn Slovakia, Spol. S. R. O., Competition Team Ireland Ltd., and eCMMS Precision Singapore Pte.Ltd. The ceiling on the total amount of endorsements/ guarantees is USD 300 million. Since no company has incurred bank debts so far, the unused remaining facilities were disclosed with Foxconn Slovakia, Spol. S. R. O. as the guarantee. When a company actually incurs bank debts, the actual amount of debts incurred will be disclosed.

Note 9: The net assets referred to above are based on the latest audited financial statements.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Holding of marketable securities (not including subsidiaries, associates and joint ventures)  
December 31, 2022

Table 3

Expressed in thousands of TWD  
(Except as otherwise indicated)

			As of December 31, 2022					
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Hon Hai Precision Industry Co., Ltd.	Common Stock of Innolux Co., Ltd.	Other related party	(1)	133,908	\$ 1,479,692	1	\$ 1,479,692	
"	Common Stock of Shieh Yong Investment Co., Ltd.	None	(1)	33,409	188,778	2	188,778	
"	Common Stock of Usun Technology Co., Ltd.	None	(1)	5,180	192,696	8	192,696	
"	Amphastar Pharmaceuticals Inc.	None	(1)	132	113,649	-	113,649	
"	Ceer National Automotive Company	None	(1)	17,400	820,761	8	820,761	
"	Sonatus Inc.	None	(1)	2,000	297,780	-	297,780	
"	Others (Note 3)	None	(1)	-	219	-	219	
Bon Shin International Investment Co., Ltd. and subsidiaries	Common Stock of Simplo Technology Co., Ltd.	None	(1)	7,730	2,203,178	4	2,203,178	
"	Common Stock of AES Holding Co., Ltd.	None	(1)	266	171,316	-	171,316	
"	HH-CTBC Partnership, L.P.	None	(2)	-	68,528	-	68,528	
"	Others (Note 3)	None	(1)(2)	-	132,100	-	132,100	
Hon Yuan International Investment Co., Ltd.	Common Stock of Usun Technology Co., Ltd.	None	(1)	784	29,165	1	29,165	
"	Taisic Materials Corp.	None	(1)	5,000	485,267	10	485,267	
"	G-TECH Optoelectronics Corporation	None	(1)	15,728	290,971	8	290,971	
"	Others (Note 3)	None	(1)	-	232	-	232	
Lin Yih International Investment Co., Ltd. and subsidiaries	Common Stock of Waltop International Corporation	None	(1)	2	216	-	216	
"	Gogoro Inc.	None	(1)	2,000	195,316	1	195,316	
"	HH-CTBC Partnership, L.P.	None	(2)	-	616,751	-	616,751	
"	Others (Note 3)	None	(1)(2)	-	1,611	-	1,611	
Hyield Venture Capital Co., Ltd. and subsidiaries	Common Stock of Innolux Co., Ltd.	Other related party	(1)	159,562	1,763,156	2	1,763,156	
"	Common Stock of Simplo Technology Co., Ltd.	None	(1)	8,215	2,341,179	4	2,341,179	
"	Common Stock of Taiwan Mobile Co., Ltd.	None	(1)	31,974	3,027,961	1	3,027,961	
"	Common Stock of Usun Technology Co., Ltd.	None	(1)	3,836	142,699	6	142,699	

As of December 31, 2022								
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Hyield Venture Capital Co., Ltd. and subsidiaries	Common Stock of Tai Tung Communication Co., Ltd.	None	(1)	4,145	\$ 58,438	3	\$ 58,438	
"	Common Stock of Gigasolar Material Corporation	None	(1)	9,265	713,874	10	713,874	
"	Nextdrive Holdings Co., Ltd.	None	(1)	384	54,513	-	54,513	
"	Common Stock of AES Holding Co., Ltd.	None	(1)	283	182,047	-	182,047	
"	Yonglin Life Technology Fund I, L.P.	None	(2)	-	102,243	-	102,243	
"	Advanced Microelectronic Products, Inc.	None	(1)	4,833	111,392	4	111,392	
"	G-TECH Optoelectronics Corporation	None	(1)	10,049	185,898	5	185,898	
"	Varjo Technologies Oy	None	(1)	98	145,830	2	145,830	
"	BiolImpact Equities Master Fund, LP	None	(2)	-	476,933	-	476,933	
"	Others (Note 3)	None	(1)(2)	-	251,862	-	251,862	
Hon Chi Venture Capital Co., Ltd. and subsidiaries	Waltop International Corporation	None	(1)	2	216	-	216	
"	G-TECH Optoelectronics Corporation	None	(1)	9,571	177,063	5	177,063	
Foxconn (Far East) Limited and subsidiaries	Common Stock of Digital Currency Group, Inc.	None	(1)	927	213,730	1	213,730	
"	Common Stock of Cloud Minds Inc.	None	(1)	5,590	555,851	1	555,851	
"	Common Stock of Galaxy Digital Holdings Ltd.	None	(1)	4,537	398,107	4	398,107	
"	HMD Global Oy	None	(1)	-	3,040,290	-	3,040,290	
"	IDG China Capital Fund III L.P.	None	(2)	-	4,649,495	-	4,649,495	
"	Hopu-Arm Innovation Fund, L.P.	None	(2)	-	795,738	-	795,738	
"	Dongguan U-Bond Material Technology Co., Ltd.	None	(1)	2,750	138,919	4	138,919	
"	Common Stock of ZAP Medical System, Ltd.	None	(1)	26,787	5,620	-	5,620	
"	Megvii AI Technology Limited	None	(1)	22,758	1,115,303	-	1,115,303	
"	Molekule Inc.	None	(1)	2,660	-	-	-	
"	Moran Cognitive Technology (Cayman) Limited	None	(1)	16,993	6,555	-	6,555	
"	Common Stock of SK Inc.	None	(1)	2,450	11,376,212	3	11,376,212	
"	Skycus China Fund, L.P.	None	(2)	-	1,951,619	-	1,951,619	
"	Softbank Vision Fund L.P.	None	(2)	-	15,381,917	-	15,381,917	
"	Best Educational Organization	None	(2)	10,811	82,336	-	82,336	
"	Common Stock of Vizio Holding Corporation	None	(1)	4,409	1,003,346	4	1,003,346	
"	Visionnaire Ventures Fund II, L.P.	None	(2)	-	786,786	-	786,786	
"	Didi Global Inc.	None	(1)	12,543	1,205,624	-	1,205,624	
"	Beijing-based Pensees Technology Co., Ltd.	None	(1)	771	40,932	4	40,932	

As of December 31, 2022								
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn (Far East) Limited and subsidiaries	Common Stock of Henan Ancai Hi-Tech Co., Ltd.	None	(1)	147,013	\$ 4,050,197	17	\$ 4,050,197	
"	Shenzhen Yuto Packaging Technology Co., Ltd.	None	(1)	11,640	1,688,070	1	1,688,070	
"	Contemporary Amperex Technology Co., Limited	None	(1)	16,100	27,919,808	1	27,919,808	
"	Asia-IO Holdings Limited	None	(1)	-	150,479	-	150,479	
"	China Unicom Smart Connection Technology Co., Ltd.	None	(1)	6,800	200,111	3	200,111	
"	Artificial Intelligent Speech Co., Ltd.	None	(1)	4,639	194,307	1	194,307	
"	Figure Technologies Inc.	None	(1)	2,403	158,004	-	158,004	
"	Ningbo Radi-Cool Advanced Energy Technologies Co., Ltd.	None	(1)	458	45,122	3	45,122	
"	Jinan Fujie Industrial Investment Fund Partnership (Limited Partnership)	None	(2)	-	220,033	-	220,033	
"	Plume Design, Inc.	None	(1)	6,006	114,352	2	114,352	
"	Nuwa Robotics Corporation	None	(1)	-	122,870	-	122,870	
"	Airspan Network Inc.	None	(1)	114	4,580	-	4,580	
"	Livingstone Fund L.P.	None	(2)	-	245,230	-	245,230	
"	China Harmony New Energy Auto Holding Ltd.	None	(2)	128,734	603,126	8	603,126	
"	Suzhou Xindalu Precision Technology Co. Ltd.	None	(1)	-	119,934	-	119,934	
"	Pegasus Holdings Limited	None	(2)	4,275	131,285	1	131,285	
"	IDG Breyer Capital Fund L.P.	None	(2)	-	15,623,194	-	15,623,194	
"	SMART GROWTH FUND	None	(2)	-	242,157	-	242,157	
"	Witricity Corporation	None	(1)	419	147,688	-	147,688	
"	Alternative Fuel Technologies, Inc.	None	(1)	-	53,888	-	53,888	
"	Guangdong Hongfu Xinghe Company	None	(2)	-	143,845	-	143,845	
"	Autotalks Ltd.	None	(2)	-	307,100	-	307,100	
"	Agile Robots AG	None	(1)	339	1,059,649	3	1,059,649	
"	Lansus Technologies Inc.	None	(2)	-	88,392	-	88,392	
"	Preferred Stock of Lordstown Motors Corporation	None	(2)	300	840,140	-	840,140	
"	Class A Common Stock of Lordstown Motors Corporation	None	(1)	20,165	705,980	8	705,980	
"	Nextdrive Holdings Co., Ltd.	None	(1)	667	79,937	-	79,937	
"	Provenance Blockchain Inc.	None	(1)	1,430,669	351,487	-	351,487	
"	EDP Corporation	None	(1)	100	439,236	4	439,236	
"	Wisconn Valley Ventures, L.P.	None	(2)	-	178,267	-	178,267	

As of December 31, 2022								
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn (Far East) Limited and subsidiaries	Finance Trust Peng Yun Tian Hua Collection Fund Trust	None	(3)	-	\$ 6,391,600	-	\$ 6,391,600	
"	AI Fund, L.P.	None	(2)	-	172,697	-	172,697	
"	Alibaba Group Holding Limited	None	(2)	665	74,705	-	74,705	
"	Others (Note 3)	None	(1)(2)	-	7,553,631	-	7,553,631	
Foxconn Holding Limited and subsidiaries	500 Startups III, L.P.	None	(2)	-	462,692	-	462,692	
"	S.A.S. Dragon Holdings Ltd.	None	(1)	124,000	1,855,125	19	1,855,125	
"	Airspan Networks Inc.	None	(1)	1,170	47,060	2	47,060	
"	Common Stock of Cloudminds Inc.	None	(1)	20,619	640,672	2	640,672	
"	Globant S.A.	None	(1)	45	233,210	-	233,210	
"	GVFX1 L.P.	None	(2)	-	7,508	-	7,508	
"	Sinovation Fund III, L.P.	None	(2)	-	2,232,762	-	2,232,762	
"	Innovation Works Development Fund, L.P.	None	(2)	-	303,732	-	303,732	
"	Innovation Works Limited	None	(1)	2,600	72,720	-	72,720	
"	Inuitive, Ltd.	None	(1)	1,233	66,203	-	66,203	
"	Kinova Inc.	None	(1)	1,264	47,554	1	47,554	
"	Nautilus Venture Partners Fund I, L.P.	None	(2)	-	1,184,445	-	1,184,445	
"	Playground Global, LLC	None	(2)	-	291,190	-	291,190	
"	Playground Ventures II, L.P.	None	(2)	-	6,835,954	-	6,835,954	
"	Playground Ventures, L.P.	None	(2)	-	3,183,508	-	3,183,508	
"	Riverwood Capital Partners, L.P.	None	(2)	-	159,102	-	159,102	
"	Silverlink Capital, L.P.	None	(2)	-	2,068,269	-	2,068,269	
"	Sinovation Fund IV L.P.	None	(2)	-	1,836,960	-	1,836,960	
"	Softbank Vision Fund L.P.	None	(2)	-	15,381,917	-	15,381,917	
"	TJ 2015. Fund L.P.	None	(2)	-	674,762	-	674,762	
"	Translink Capital Partners II, L.P.	None	(2)	-	418,088	-	418,088	
"	Translink Capital Partners III, L.P.	None	(2)	-	830,034	-	830,034	
"	TransLink Capital Partners IV, L.P.	None	(2)	-	214,750	-	214,750	
"	CELESTA CAPITAL II-A, L.P.	None	(2)	-	2,961,997	-	2,961,997	
"	CELESTA CAPITAL III, L.P.	None	(2)	-	1,587,734	-	1,587,734	
"	Devialet SA	None	(1)	41	266,690	-	266,690	
"	Nuwa Robotics Corporation	None	(1)	350	24,457	-	24,457	

As of December 31, 2022								
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn Holding Limited and subsidiaries	Common Stock of Softbank Robotics Group Corporation	None	(1)	6,618	\$ 77,524	7	\$ 77,524	
"	AI Fund, L.P.	None	(2)	-	326,075	-	326,075	
"	MSD Special Investments Fund(Cayman) ,L.P.	None	(2)	-	213,289	-	213,289	
"	Sinovation Disrupt Fund L.P.	None	(2)	-	330,353	-	330,353	
"	Marvell Technology, Inc.	None	(2)	57	64,379	-	64,379	
"	FG Venture, L.P.	None	(2)	-	124,224	-	124,224	
"	Walden Catalyst Ventures, L.P.	None	(2)	-	267,619	-	267,619	
"	SES AI Corporation	None	(1)	500	48,368	-	48,368	
"	Berkeley Lights, LLC	None	(1)	270	22,224	-	22,224	
"	Velo3d, Inc.	None	(1)	5,362	294,736	3	294,736	
"	Ejoule International Limited	None	(1)	23,256	237,076	-	237,076	
"	Playground Ventures III, L.P.	None	(2)	-	202,825	-	202,825	
"	Gitlab Inc.	None	(1)	26	36,108	-	346,955	
"	Credo Technology Group Holding Ltd	None	(1)	849	346,955	1	36,108	
"	Others (Note 3)	None	(1)(2)	-	394,447	-	394,447	
Margini Holdings Limited-B.V.I. and subsidiaries	IDG Breyer Capital Fund Gp Associates L.P.	None	(2)	-	343,955	-	343,955	
Foxconn Singapore Pte. Ltd. and subsidiaries	Nano-X Imaging Ltd	None	(1)	313	70,825	1	70,825	
"	Dagang Nexchange Berhad	None	(1)	120,000	424,756	4	424,756	
"	Others (Note 3)	None	(1)(2)	-	102,910	-	102,910	

Note 1: Marketable securities in the table refer to stocks, bonds, beneficiary certificates and other related derivative securities within the scope of IFRS 9 'Financial instruments'.

Note 2: Code of general ledger accounts: (1) Financial asset measured at fair value through other comprehensive income (2) Financial assets at fair value through profit or loss (3) Financial asset measured at amortised cost

Note 3: Due to the amount is insignificant, combined disclosure is adopted.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Acquisition or sale of the same security with the accumulated cost reaching NT \$300 million or 20% of paid-in capital or more

For the year ended December 31, 2022

Table 4

Expressed in thousands  
(Except as otherwise indicated)

Investor	Marketable securities	General ledger account	Counterparty (Note 5)	Relationship with the investor (Note 5)	Transaction currency	Balance as at January 1, 2022		Addition		Disposal				Balance as at December 31, 2022		
						Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Selling price	Book value	Gain (loss) on disposal	Number of shares (in thousand shares)	Amount	Footnote
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Limited	Note 1	Foxconn Holding Limited	Note 6	USD	1,570,512	\$ 1,570,512	20,190	\$ 20,190	-	\$ -	\$ -	\$ -	1,590,702	\$ 1,590,702	Note 8
"	Foxconn (Far East) Limited	Note 1	Foxconn (Far East) Limited	Note 6	USD	8,061,628	8,061,628	-	-	252,000	-	252,000	-	7,809,628	7,809,628	Note 8
"	Sharp Corporation	Note 1	Sharp Corporation	Note 6	TWD	130,000	34,432,479	14,900	5,432,599	-	-	-	-	144,900	39,865,078	Note 8
"	Bao Shin International Investment Co., Ltd.	Note 1	Bao Shin International Investment Co., Ltd.	Note 6	TWD	1,163,730	2,998,500	249,900	2,499,000	-	-	-	-	1,493,630	5,497,500	Note 8
"	Lin Yih International Investment Co., Ltd.	Note 1	Lin Yih International Investment Co., Ltd.	Note 6	TWD	261,900	2,554,411	585,200	5,852,000	-	-	-	-	847,100	8,406,411	Note 8
"	Hon Yuan International Investment Co., Ltd.	Note 1	Hon Yuan International Investment Co., Ltd.	Note 6	TWD	341,679	1,611,500	63,800	638,000	-	-	-	-	453,255	2,249,500	Note 8
"	Hon Young Semiconductor Corporation	Note 1	Hon Young Semiconductor Corporation	Note 6	TWD	317,000	3,170,000	88,800	888,000	-	-	-	-	405,800	4,058,000	Note 8
"	Ceer National Automotive Company	Note 2	-	-	USD	-	-	17,400	46,400	-	-	-	-	17,400	26,726	
"	Sonatus Inc.	Note 2	-	-	USD	-	-	2,000	10,000	-	-	-	-	2,000	9,697	
Premier Image Technology (H.K) Ltd.	Foshan Pulida Technology Co., Ltd.	Note 1	Foshan Dongshun Technology Co., Ltd.	None	RMB	-	78,350	-	-	-	373,186	76,966	296,220	-	-	
Lin Yih International Investment Co., Ltd.	Gogoro Inc.	Note 2	-	-	USD	-	-	2,000	20,000	-	-	-	-	2,000	6,360	
"	HH-CTBC Partnership, L.P.	Note 3	-	-	TWD	-	-	-	500,000	-	-	-	-	-	616,751	
"	Horizon Plus Company Limited	Note 1	Horizon Plus Company Limited	None	THB	-	-	555,939	4,235,263	-	-	-	-	555,939	4,235,263	



Investor	Marketable securities	General ledger account	Counterparty (Note 5)	Relationship with the investor (Note 5)	Transaction currency	Balance as at January 1, 2022		Addition		Disposal				Balance as at December 31, 2022		
						Number of shares		Number of shares		Number of shares				Number of shares		
						(in thousand shares)	Amount	(in thousand shares)	Amount	(in thousand shares)	Selling price	Book value	Gain (loss) on disposal	(in thousand shares)	Amount	Footnote
Bon Shin International Investment Co., Ltd. and subsidiaries	Advanced Power Electronics Corporation	Note 1	Advanced Power Electronics Corporation	None	TWD	-	\$ -	35,000	\$ 2,886,800	-	\$ -	\$ -	\$ -	35,000	\$ 2,886,800	
//	Dynamic Computing Technology Co., Ltd.	Note 1	Dynamic Computing Technology Co., Ltd.	Note 6	TWD	12,000	120,000	90,000	900,000	-	-	-	-	102,000	1,020,000	Note 8
Bon Shin International Investment Co., Ltd. and subsidiaries	XSEMI Corporation	Note 1	XSEMI Corporation	Note 6	TWD	135,000	135,000	1,599,000	1,599,008	-	-	-	-	1,734,000	1,734,008	Note 8
//	Fitipower Integrated Technology Inc.	Note 1	Fitipower Integrated Technology Inc.	None	TWD	14,140	182,000	-	-	3,600	449,298	46,337	27,600	10,540	135,622	Note 8
Hyield Venture Capital Co., Ltd.	Xrspace Holding Limited	Note 1	Xrspace Holding Limited	None	USD	-	-	33,040	15,000	-	-	-	-	33,040	15,000	
//	SolidEdge Solution Inc.	Note 1	SolidEdge Solution Inc.	Note 6	TWD	29,900	299,000	47,400	474,000	-	-	-	-	77,300	773,000	
Hon Yuan International Investment Co., Ltd.	Taisic Materials Corp.	Note 2	-	-	TWD	-	-	5,000	500,003	-	-	-	-	5,000	485,267	
Foxconn (Far East) Limited and subsidiaries	Sharp Corporation	Note 1	Hon Hai Precision Industry Co., Ltd.	Note 7	USD	91,555	789,571	-	-	14,900	196,342	196,342	-	76,655	593,229	Note 8
//	USD Term Liquidity Fund (185A4USD)	Note 3	-	-	USD	-	-	-	100,000	-	101,958	100,000	1,958	-	-	
//	Softbank Vision Fund L.P.	Note 3	-	-	USD	-	772,112	-	20,192	-	-	-	-	-	500,877	
//	Shenzhen Hengdrive Electric Co., Ltd.	Note 6	-	-	RMB	-	-	30,776	378,000	-	-	-	-	30,776	378,000	
//	Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)	Note 1	-	-	RMB	-	-	-	9,020,701	-	-	-	-	-	9,020,701	Note 8
//	Finance Trust Peng Yun Tian Hua Collection Fund Trust	Note 4	-	-	RMB	-	900,000	-	-	-	186,100	162,500	23,600	-	737,500	
//	Finance Trust Peng Yun Tian Hua Collection Fund Trust	Note 4	-	-	RMB	-	1,200,000	-	-	-	558,300	487,500	70,800	-	712,500	

Investor	Marketable securities	General ledger account	Counterparty (Note 5)	Relationship with the investor (Note 5)	Transaction currency	Balance as at January 1, 2022		Addition		Disposal				Balance as at December 31, 2022			Footnote
						Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Selling price	Book value	Gain (loss) on disposal	Number of shares (in thousand shares)	Amount		
Foxconn (Far East) Limited and subsidiaries	Agile Robots AG	Note 2	-	-	USD	54	\$ 28,609	285	\$ 202,307	-	\$ -	\$ -	\$ -	339	\$ 240,392		
"	Lordstown EV Corporations	Note 4	-	-	USD	-	-	-	13,500	-	13,500	13,500	-	-	-		
"	Common Stock Of Lordstown EV Corporations	Note 4	-	-	USD	-	-	12,917	22,734	-	-	-	-	12,917	14,726		
"	Preferred Stock of Lordstown EV Corporations	Note 4			USD	-	-	300	30,000	-	-	-	-	300	27,357		
"	Viu International Limited	Note 3	-	-	USD	3,000	24,154	-	-	3,000	30,000	30,000	-	-	-		
"	IDG Breyer Capital Fund L.P.	Note 3			USD	-	-	-	170,584	-	-	-	-	-	508,733		
Foxconn Holding and subsidiaries	Softbank Vision Fund L.P.	Note 3	-	-	USD	-	772,112	-	20,192	-	-	-	-	-	500,877		

Note 1: Code of general ledger account is "investments accounted for under equity method".

Note 2: Code of general ledger account is "financial assets at fair value through other comprehensive income".

Note 3: Code of general ledger account is "financial assets at fair value through profit or loss".

Note 4: Code of general ledger account is "financial assets at amortized cost". The disposal gain and loss is from interest income.

Note 5: Fill in the columns the counterparty and relationship if securities are accounted for under the equity method; otherwise leaves the columns blank.

Note 6: The counterparty is a subsidiary of the Company.

Note 7: The counterparty is the parent company of the Company.

Note 8: Aforementioned amounts were investment cost, for the information of their book value amount, please refer to Note 6(9) and table 9.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Acquisition of real estate reaching NT\$300 million or 20% of paid-in capital or more  
For the year ended December 31, 2022

Table 5

Expressed in thousands of TWD  
(Except as otherwise indicated)

Real estate acquired by	Real estate	Date of the event	Transaction currency	Transaction amount ( in thousands)	Status of payment	Counterparty	Relationship	Information on prior transaction if the counterparty is a related party				Basis or reference used in setting the price	Purpose of acquisition and utilization	Other commitments
								Owner	Relationship with the issuer	Date of transfer	Amount			
Foxconn EV Technology Inc.	Land and plants	April 1, 2022	USD	\$ 100,000	Note	Lordstown EV Corporation	None	Not applicable	Not applicable	Not applicable	Not applicable	Based on market price	New business development	Note
Futaihua Precision Industry (Weihai) Co., Ltd.	Land and plants	June 10, 2022	RMB	95,928	Paid in full	Corporation HP Printing (Shandong) Co., Ltd.	None	Not applicable	Not applicable	Not applicable	Not applicable	Based on market price	New business development	None
Hon Young Semiconductor Corporation	Plants	February 2022 and May 2022	TWD	819,998	Paid in full	Hon Hai Precision Industry Co., Ltd.	Parent Company	Macronix International Co., Ltd.	Not applicable	August 5, 2021	\$ 819,998	Refer to professional appraisal report	Business growth and development needs of the Group	None

Note: The total transaction amount is USD 230 million (including machinery and equipment of USD 151,150 thousand). The down payment of USD 200 million is paid in installments in November 2021, February 2022 and April 2022, and the final payment of USD 30 million is paid upon the completion of transaction.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Disposal of real estate reaching NT\$300 million or 20% of paid-in capital or more  
For the year ended December 31, 2022

Table 6

Expressed in thousands of TWD  
(Except as otherwise indicated)

Disposed of by	Real estate	Date of the event	Date of acquisition	Transaction currency	Book value ( in thousands)	Transaction amount ( in thousands)	Status of collection	Gain (loss) on disposal ( in thousands)	Counterparty	Relationship	Purpose of disposal	Basis or reference used in setting the price	Other commitments
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Plants and data centers	November 2, 2022	May 1, 2004 and December 1, 2004 July 1, 2005 and November 1, 2005 January 1, 2006 and September 1, 2006 January 1, 2008, April 1, 2008 and July 1, 2008 January 1, 2010 January 1, 2011 June 1, 2012 August 1, 2017 and September 1, 2017 September 1, 2018 and November 1, 2018 January 1, 2019, February 1, 2019 and March 1, 2019 January 1, 2020, February 1, 2020 and May 1, 2020 January 1, 2021 and April 1, 2021	RMB	\$ 80,262	\$ 560,397	Note	\$ 480,135	The Headquarters for the Development of the Dongbuwan New District in Hangzhou	None	Cooperate with the government's urban organic renewal plan	Based on market price	None
Hon Hai Precision Industry Co., Ltd.	Plants	February 2022 and May 2022	August 5, 2021	TWD	819,998	819,998	Received in full	-	Hon Young Semiconductor Corporation	Subsidiary	Business growth and development needs of the Group	Refer to professional appraisal report	None

Note: The total transaction amount was RMB 656,397 thousand, which was collected in three installments. Down payment of RMB 141,025 thousand, the second payment of RMB 211,537 thousand and final payment of 303,835 thousand were received in December 2022, April 2023 and December 2025, respectively. In order to cooperate with the government's urban renewal plan, it is planned to compensate the legal person who originally leased the land and buildings with RMB 96,000 thousand of the payment received.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Purchases or sales of goods from or to related parties reaching NT\$100 million or 20% of paid-in capital or more  
For the year ended December 31, 2022

Expressed in thousands of TWD  
(Except as otherwise indicated)

Table 7

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited And Subsidiaries	Subsidiary	Sales	\$ 11,233,231	-	Payment term 45~90 days	Note 1	Note 1	\$ 96,577,106	17	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	Sales	1,396,625	-	Net 90 days	Note 1	Note 1	566,848	-	
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	9,989,498	-	Net 120 days	Note 1	Note 1	6,159,723	1	Note 2
Hon Hai Precision Industry Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Other related party	Sales	107,939	-	Net 90 days	Note 1	Note 1	21,558	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	1,600,177	-	Net 90 days	Note 1	Note 1	259,971	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Sales	1,644,978	-	Net 90 days	Note 1	Note 1	370,510	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	1,819,579	-	Payment term 45 days	Note 1	Note 1	2,007,782	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	893,301	-	Net 60 days	Note 1	Note 1	52,252	-	
Hon Hai Precision Industry Co., Ltd.	Nanjing Innolux Optoelectronics Ltd.	Other related party	Sales	118,028	-	Net 90 days	Note 1	Note 1	35,934	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	Sales	1,747,274	-	Net 90 days	Note 1	Note 1	231,855	-	
Hon Hai Precision Industry Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Sales	117,711	-	Payment term 60 days	Note 1	Note 1	64,825	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Sales	2,668,893	-	Payment term 60 days	Note 1	Note 1	175,863	-	
Hon Hai Precision Industry Co., Ltd.	Suntain Co., Ltd.	Affiliate	Sales	184,533	-	Net 30 days	Note 1	Note 1	5,100	-	
Hon Hai Precision Industry Co., Ltd.	CarUX Technology Inc.	Other related party	Sales	105,308	-	Net 90 days	Note 1	Note 1	23,623	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	239,746	-	Payment term 45 days	Note 1	Note 1	24,421	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics (Wuxi) Co., Ltd.	Affiliate	Sales	505,046	-	90 days after validation	Note 1	Note 1	36,149	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Dynabook Technology (Taiwan) Co., Ltd.	Affiliate	Sales	144,048	-	Payment term 75 days	Note 1	Note 1	7,842	-	

Differences in transaction terms compared to third party											
Transaction						transactions		Notes/accounts receivable (payable)			
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Hon Hai Precision Industry Co., Ltd.	Sakai Display Products Corporation	Affiliate	Sales	\$ 851,708	-	Payment term 90 days	Note 1	Note 1	\$ 822,317	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited And Subsidiaries	Subsidiary	Purchases	337,979,080	9	Payment term 30~90 days	Note 1	Note 1	( 89,778,516)	( 7)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd.	Subsidiary	Purchases	1,360,353,192	36	Net 30 days	Note 1	Note 1	( 419,854,196)	( 33)	Note 2
Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	743,291,362	20	Net 60 days	Note 1	Note 1	( 348,110,467)	( 27)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Purchases	518,714,685	14	Net 60 days	Note 1	Note 1	( 235,124,558)	( 18)	Note 2
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	353,864,410	9	Net 30 days	Note 1	Note 1	( 113,211,278)	( 9)	Note 2
Hon Hai Precision Industry Co., Ltd.	Nsg Technology Inc.	Subsidiary	Purchases	279,629	-	Payment term 30 days	Note 1	Note 1	( 22,759)	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Purchases	1,195,841	-	Payment term 90 days	Note 1	Note 1	( 51,854)	-	
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Purchases	2,100,793	-	Net 30 days	Note 1	Note 1	( 433,495)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Purchases	20,417,750	1	Payment term 90 days	Note 1	Note 1	-	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	799,434	-	Payment term 60 days	Note 1	Note 1	( 334,335)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Purchases	574,489	-	Payment term 90 days	Note 1	Note 1	( 6,425)	-	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	674802	-	Payment term 90 days	Note 1	Note 1	( 60,683)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	103,587	-	Payment term 60 days	Note 1	Note 1	( 17,407)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Purchases	318392	-	Net 30 days	Note 1	Note 1	-	-	
Hon Hai Precision Industry Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Purchases	801,722	-	Net 30 days	Note 1	Note 1	( 275,607)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (Malaysia) Sdn. Bhd.	Affiliate	Purchases	2766683	-	Net 30 days	Note 1	Note 1	( 2,589,877)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited And Subsidiaries	Subsidiary	Processing and molding costs	1,214,955	4	-	Note 1	Note 1	( 386,326)	( 5)	
									(Shown as other payables)		
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Repair costs	7,271,491	24	-	Note 1	Note 1	( 1,887,108)	( 24)	
									(Shown as other payables)		

Differences in transaction terms compared to third party											
Transaction						transactions		Notes/accounts receivable (payable)			
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Repair costs	\$ 21,138,643	70	-	Note 1	Note 1	(\$ 5,449,442) (	70)	
									(Shown as other payables)		
Hon Hai Precision Industry Co., Ltd.	Sharp North Malaysia Sdn. Bhd.	Affiliate	Processing and molding costs	546,418	2	-	Note 1	Note 1	( 59,593) (	1)	
									(Shown as other payables)		
Shunsin Technology (Zhong Shan) Limited	Shunsin Technology Holdings Limited	Subsidiary	Sales	512,388	65	Payment term 45 days	Note 1	Note 1	152,490	85	
Shanghai Futaitong International Logistics Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	116,094	6	Payment term 30 days	Note 1	Note 1	33,186	13	
Shanghai Futaitong International Logistics Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	134,353	7	Payment term 30 days	Note 1	Note 1	12,913	5	
Shanghai Futaitong International Logistics Co., Ltd.	Jusda Supply Chain Management International Co.,Ltd.	Subsidiary	Sales	149,861	8	Net 30 days	Note 1	Note 1	11,848	5	
Shanghai Futaitong International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	205,028	11	Net 30 days	Note 1	Note 1	52,555	21	
Shanghai Futaitong International Logistics Co., Ltd.	Sharp Office Equipments (Changshu) Co., Ltd.	Affiliate	Sales	609,983	34	Payment term 30 days	Note 1	Note 1	20,235	8	
Shanghai Futaitong International Logistics Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Sales	143,870	8	Payment term 30 days	Note 1	Note 1	22,700	9	
Ambit Microsystem (Shanghai) Co., Ltd.	Amworld Microsystems (shanghai) Ltd.	Subsidiary	Sales	159,386	1	Payment term 90 days	Note 1	Note 1	18,760	-	
Ambit Microsystem (Shanghai) Co., Ltd.	Funing Precision Component Co.,Ltd.	Subsidiary	Sales	183,731	1	Net 60 days	Note 1	Note 1	595	-	
Ambit Microsystem (Shanghai) Co., Ltd.	Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Subsidiary	Sales	282,551	2	Net 60 days	Note 1	Note 1	42,842	1	
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,484,295	15	Net 60 days	Note 1	Note 1	150,623	2	
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	180,588	1	Net 90 days	Note 1	Note 1	105,199	2	
Ambit Microsystem (Shanghai) Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	113,547	1	Net 90 days	Note 1	Note 1	6,966	-	
Ingrasys Technology Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	11,147,734	9	Payment term 90 days	Note 1	Note 1	920,708	3	
Ingrasys Technology Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	112,598	-	Payment term 90 days	Note 1	Note 1	11,664	-	
Ingrasys Technology Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	264,828	-	Payment term 60 days	Note 1	Note 1	10,532	-	
Ingrasys Technology Co., Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	1,831,223	1	Payment term 90 days	Note 1	Note 1	289,888	1	

Differences in transaction terms compared to third party transactions											
Transaction											
Notes/accounts receivable (payable)											
Percentage of total notes/accounts receivable (payable)											
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Ingrasys Technology Co., Ltd.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	\$ 669,728	1	Payment term 45 days	Note 1	Note 1	\$ 116,145	-	
Ingrasys Technology Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	5,468,561	4	Payment term 90 days	Note 1	Note 1	3,319,196	12	
Ingrasys Technology Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	725,429	1	Payment term 90 days	Note 1	Note 1	86,560	-	
Ingrasys Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	34,948,707	28	Payment term 90 days	Note 1	Note 1	11,314,900	42	
Ingrasys Technology Co., Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	1,125,500	1	Payment term 90 days	Note 1	Note 1	169,154	1	
Ingrasys Technology Co., Ltd.	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	3,922,458	3	Payment term 30 days	Note 1	Note 1	168,967	1	
Ingrasys Technology Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,732,128	1	Payment term 60 days	Note 1	Note 1	615,960	2	
Ingrasys Technology Co., Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	2,426,044	2	Payment term 60 days	Note 1	Note 1	445,896	2	
Ingrasys Technology Co., Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	223,654	-	Payment term 45 days	Note 1	Note 1	-	-	
Ingrasys Technology Co., Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	8,403,325	7	Payment term 30 days	Note 1	Note 1	5,682,498	21	
Ingrasys Technology Co., Ltd.	FII USA Inc.	Subsidiary	Sales	573,406	-	Payment term 30 days	Note 1	Note 1	505,571	2	
Ingrasys Technology Co., Ltd.	Garuda International Limited	Affiliate	Purchases	633,449	1	Payment term 90 days	Note 1	Note 1	( 289,297) (	1)	
Ingrasys Technology Co., Ltd.	Boardtek Electronics Corporation	Affiliate	Purchases	282,291	-	Payment term 90 days	Note 1	Note 1	( 144,290)	-	
Ingrasys Technology USA Inc.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	711,816	1	Payment term 90 days	Note 1	Note 1	41,507	-	
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	872,358	1	Payment term 90 days	Note 1	Note 1	126,370	1	
Ingrasys Technology USA Inc.	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	158,349	-	Payment term 30 days	Note 1	Note 1	1,455	-	
Ingrasys Technology USA Inc.	FII USA Inc.	Subsidiary	Sales	522,059	-	Net 30 days	Note 1	Note 1	533,440	4	
Jusda International Logistics (Taiwan) Co., Ltd.	Jusda International Limited	Subsidiary	Sales	181,828	28	Net 30 days	Note 1	Note 1	14,471	8	
Socle Technology Corp	Sharp Corporation	Affiliate	Purchases	108,770	11	Payment term 30 days	Note 1	Note 1	( 4,595) (	2)	
Hong-Qi Mechatronics (Anhui) Co., Ltd.	Pan-International Precision Electronic Co., Ltd.	Affiliate	Purchases	300,539	72	Net 90 days	Note 1	Note 1	( 163,161) (	63)	
Hon-Ling Technology Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	2,884,723	55	Net 30 days	Note 1	Note 1	374,407	62	



Differences in transaction terms compared to third party transactions											
Notes/accounts receivable (payable)											
Percentage of total notes/accounts receivable (payable)											
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Footnote	
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	Sales	\$ 2,348,862	45	Net 30 days	Note 1	Note 1	\$ 227,493	38	
Foxconn Global Network Corporation	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	161,169	11	Payment term 60 days	Note 1	Note 1	22,387	4	
Foxconn Global Network Corporation	Asia Pacific Telecom Co., Ltd.	Subsidiary	Sales	366,851	25	Payment term 60 days	Note 1	Note 1	211,464	38	
Foxconn Global Network Corporation	Sharp Corporation	Affiliate	Sales	106,272	7	Payment term 60 days	Note 1	Note 1	17,787	3	
Hon Young Semiconductor Corporation	Socle Technology Corp	Subsidiary	Sales	134,120	70	Payment term 30 days	Note 1	Note 1	37,527	78	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	Sales	1,373,020	1	Payment term 90 days	Note 1	Note 1	427,569	1	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	123,838,844	96	Net 120 days	Note 1	Note 1	37,400,875	95	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Garuda International Limited	Affiliate	Purchases	695,103	1	Payment term 90 days	Note 1	Note 1	( 305,765) (	1)	
FIH Precision Componet (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Subsidiary	Sales	1,546,854	87	Payment term 45 days	Note 1	Note 1	224,061	79	
FIH Precision Componet (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	325,152	82	Payment term 60 days	Note 1	Note 1	104,612	63	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	258,285	5	Payment term 30 days	Note 1	Note 1	225,365	6	
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH Precision Componet (Beijing) Co., Ltd.	Subsidiary	Sales	1,446,790	31	Payment term 45 days	Note 1	Note 1	1,868	-	
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	650,819	14	Payment term 30 days	Note 1	Note 1	2,615,517	70	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	212,031	5	Payment term 45 days	Note 1	Note 1	11,494	-	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	441,312	9	Payment term 60 days	Note 1	Note 1	118,245	3	
FIH (Hong Kong) Limited	Ensky Technology Pte. Ltd.	Subsidiary	Sales	7,540,413	4	Payment term 90 days	Note 1	Note 1	152,393	-	
FIH (Hong Kong) Limited	Pan-International Industrial Corp.	Affiliate	Purchases	836,886	-	Payment term 90 days	Note 1	Note 1	( 182,569)	-	
FIH (Hong Kong) Limited	Garuda International Limited	Affiliate	Purchases	321,266	-	Payment term 90 days	Note 1	Note 1	( 103,402)	-	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Sales	9,907,825	5	Net 25 days	Note 1	Note 1	1,306,102	3	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Purchases	3,177,286	2	Net 30 days	Note 1	Note 1	( 407,763) (	1)	
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	Sales	6,636,037	3	Payment term 60 days	Note 1	Note 1	2,079,478	4	

						Differences in transaction terms compared to third party transactions					
Transaction								Notes/accounts receivable (payable)			
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
FIH (Hong Kong) Limited	Sharp (Taiwan) Electronics Corporation	Affiliate	Sales	\$ 180,975	-	Net 45 days	Note 1	Note 1	\$ -	-	
FIH (Hong Kong) Limited	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Sales	8,283,564	4	Payment term 60 days	Note 1	Note 1	981,229	2	
FIH (Hong Kong) Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	279,932	-	Payment term 90 days	Note 1	Note 1	( 25,417)	-	
Nanning Futaihong Precision Industrial	Mega Well Limited	Subsidiary	Sales	1,052,942	88	Payment term 30 days	Note 1	Note 1	-	-	
Futaijing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	12,648,924	100	Payment term 30 days	Note 1	Note 1	1,048,776	100	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Yihong Technology (Chengdu) Co., Ltd.	Affiliate	Purchases	626,176	5	Net 60 days	Note 1	Note 1	( 30,401)	( 1)	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	825,744	7	Payment term 60 days	Note 1	Note 1	( 32,721)	( 1)	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	1,908,890	17	Net 60 days	Note 1	Note 1	( 452,432)	( 17)	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Sharp (Taiwan) Electronics Corporation	Affiliate	Purchases	791,250	7	Payment term 75 days	Note 1	Note 1	( 28,827)	( 1)	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Purchases	855,930	7	Net 60 days	Note 1	Note 1	( 193,975)	( 7)	
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	39,619,357	100	Payment term 120 days	Note 1	Note 1	12,038,275	100	
Foxconn (Far East) Limited	Oriental Dragon Holdings Limited	Subsidiary	Sales	143,040	33	Payment term 90 days	Note 1	Note 1	147,408	33	
Foxconn (Far East) Limited	Foxteq Holdings Inc.	Subsidiary	Sales	143,040	33	Payment term 90 days	Note 1	Note 1	147,408	33	
Foxconn (Far East) Limited	Best Behaviour Holdings Limited	Subsidiary	Sales	143,040	33	Payment term 90 days	Note 1	Note 1	147,408	33	
Focus PC Enterprises Limited	Mega Well Limited	Subsidiary	Sales	208,388	100	Net 30 days	Note 1	Note 1	94,736	100	
Precision Technology Investments Pte. Ltd.	Simply Smart Limited	Subsidiary	Sales	277,337	71	Payment term 90 days	Note 1	Note 1	164,820	82	
Foxconn Technology Group Co.,Ltd	Fu Ding Precision Components (Shenzhen) Co., Ltd.	Subsidiary	Sales	299,021	3	Net 90 days	Note 1	Note 1	52,375	2	
Foxconn Technology Group Co.,Ltd	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	329,854	3	Net 90 days	Note 1	Note 1	99,563	3	
Foxconn Technology Group Co.,Ltd	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	131,168	1	Net 90 days	Note 1	Note 1	72,821	2	
Foxconn Technology Group Co.,Ltd	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	4,517,028	39	Net 30 days	Note 1	Note 1	985,663	33	
Foxconn Technology Group Co.,Ltd	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	300,657	3	Net 90 days	Note 1	Note 1	73,761	2	

						Differences in transaction terms compared to third party transactions						
Transaction									Notes/accounts receivable (payable)			
					Percentage of total purchases (sales)					Percentage of total notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount		Credit term	Unit price	Credit term	Balance		Footnote	
Foxconn Technology Group Co.,Ltd	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	\$ 644,599	6	Net 60 days	Note 1	Note 1	\$ 25,681	1		
Foxconn Technology Group Co.,Ltd	Ur Materials (ShenZhen) Co., Ltd.	Subsidiary	Sales	206,642	2	Net 90 days	Note 1	Note 1	121,166	4		
Foxconn Technology Group Co.,Ltd	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	306,437	3	Net 60 days	Note 1	Note 1	123,260	4		
Foxconn Technology Group Co.,Ltd	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	307,897	3	Net 90 days	Note 1	Note 1	78,882	3		
Foxconn Technology Group Co.,Ltd	Hcc Teletron (HK) Technology Co., Limited	Subsidiary	Sales	111,910	1	Net 30 days	Note 1	Note 1	-	-		
Foxconn Technology Group Co.,Ltd	Interface Optoelectronics (SZ) Co.,Ltd	Affiliate	Sales	123,585	1	Net 30 days	Note 1	Note 1	25,043	1		
Shunsin Technology Holdings Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	304,522	27	Net 90 days	Note 1	Note 1	63,635	49		
Shunsin Technology Holdings Limited	Shunyun Technology Holdings Limited	Subsidiary	Sales	194,952	17	Payment term 60 days	Note 1	Note 1	2,529	2		
Fuding Precision Components (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	13,418,255	84	Payment term 60 days	Note 1	Note 1	8,786,825	93		
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	91,281,815	96	Payment term 90 days	Note 1	Note 1	10,482,845	97		
Triple Win Technology (Shenzhen) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	394,512	-	Payment term 90 days	Note 1	Note 1	( 160,118) (	2)		
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	1,712,149	8	Payment term 90 days	Note 1	Note 1	758,492	8		
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	128,808	1	Net 90 days	Note 1	Note 1	90,582	1		
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan)Co., Ltd.	Subsidiary	Sales	2,432,109	11	Payment term 90 days	Note 1	Note 1	2,739,144	30		
Foxconn (Kunshan) Computer Connector Co., Ltd.	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Subsidiary	Sales	433,963	1	Payment term 60 days	Note 1	Note 1	74,723	6		
Foxconn (Kunshan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	29,555,149	94	Payment term 60 days	Note 1	Note 1	932,418	81		
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Purchases	208,049	1	Payment term 60 days	Note 1	Note 1	-	-		
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	141,173	-	Payment term 60 days	Note 1	Note 1	-	-		
Foxconn (Kunshan) Computer Connector Co., Ltd.	Garuda International Limited	Affiliate	Purchases	514,475	2	Payment term 30 days	Note 1	Note 1	-	-		
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	5,842,390	97	Payment term 60 days	Note 1	Note 1	3,333,174	100		
Competition Team Technologies Limited	Foxconn (Far East) Limited	Subsidiary	Sales	2,925,975	-	Net 90 days	Note 1	Note 1	-	-		

Differences in transaction terms compared to third party											
Transaction						transactions		Notes/accounts receivable (payable)			
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Best Ever Industries Limited	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	\$ 448,860	-	Payment term 90 days	Note 1	Note 1	\$ 90,751	1	
Best Ever Industries Limited	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	184,815	-	Payment term 90 days	Note 1	Note 1	26,323	-	
Best Ever Industries Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	440,490	-	Payment term 90 days	Note 1	Note 1	67,593	1	
Best Ever Industries Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	141,259	-	Payment term 90 days	Note 1	Note 1	25,600	-	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	29,969,135	80	Net 60 days	Note 1	Note 1	5,924,609	91	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Subsidiary	Sales	113,267	-	Payment term 90 days	Note 1	Note 1	3,083	-	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	278,770	1	Net 60 days	Note 1	Note 1	4,693	-	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	375,999	1	Net 60 days	Note 1	Note 1	10,256	-	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Ur Material (Yantai) Co., Ltd.	Subsidiary	Sales	213,753	1	Payment term 90 days	Note 1	Note 1	91,508	1	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	385,931	1	Net 90 days	Note 1	Note 1	( 168,345)	( 3)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	1,097,950	3	Net 90 days	Note 1	Note 1	( 622,822)	( 12)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	396,892	1	Net 60 days	Note 1	Note 1	( 28,139)	( 1)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Sales	637,619	2	Net 60 days	Note 1	Note 1	26,365	-	
eCMMS S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,697,181	100	Payment term 60 days	Note 1	Note 1	666,284	100	
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Foxconn Technology Group Co.,Ltd	Subsidiary	Sales	119,907	6	Net 90 days	Note 1	Note 1	15,919	9	
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	123,210	6	Net 90 days	Note 1	Note 1	12,412	7	
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	103,096	5	Net 90 days	Note 1	Note 1	17,900	10	
Foxconn CZ S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	110,866	-	Payment term 45 days	Note 1	Note 1	96,007	-	
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	600,226	-	Payment term 45 days	Note 1	Note 1	-	-	
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,487,693	2	Payment term 45 days	Note 1	Note 1	402,016	1	
Foxconn CZ S.R.O.	Cloud Network Technology USA Inc.	Subsidiary	Sales	195,645	-	Payment term 45 days	Note 1	Note 1	30,306	-	

Differences in transaction terms compared to third party transactions											
Notes/accounts receivable (payable)											
Percentage of total notes/accounts receivable (payable)											
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance		Footnote
Foxconn European Manufacturing Services S.R.O.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	\$ 160,155	-	Payment term 45 days	Note 1	Note 1	\$ -	-	
Foxconn European Manufacturing Services S.R.O.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	208,871	-	Payment term 45 days	Note 1	Note 1	49,429	-	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	1,345,115	74	Payment term 90 days	Note 1	Note 1	79,525	45	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	2,896,272	45	Payment term 30 days	Note 1	Note 1	577,423	37	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	2,729,006	42	Net 90 days	Note 1	Note 1	619,548	39	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan)Co., Ltd.	Subsidiary	Sales	126,155	2	Payment term 60 days	Note 1	Note 1	12,231	1	
NWE Technology Inc.	IPL International Limited	Subsidiary	Sales	291,347	86	Payment term 45 days	Note 1	Note 1	50,044	80	
PCE Technology Inc.	Simply Smart Limited	Subsidiary	Sales	337,298	45	Payment term 30 days	Note 1	Note 1	36,369	26	
PCE Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	170,908	23	Payment term 30 days	Note 1	Note 1	58,395	41	
NWEA LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	195,866	100	Payment term 45 days	Note 1	Note 1	46,574	100	
Foxconn Assembly Llc	Ingrasys Technology USA Inc.	Subsidiary	Sales	397,425	14	Payment term 30 days	Note 1	Note 1	62,188	18	
Foxconn Assembly Llc	Cloud Network Technology USA Inc.	Subsidiary	Sales	2,499,160	86	Net 30 days	Note 1	Note 1	275,047	82	
Shenzhen Fuhongjie Technology Service Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	238,784	44	Net 30 days	Note 1	Note 1	27,271	51	
Pce Paragon Solutions (Mexico) S.A. De C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	2,147,068	55	Payment term 30 days	Note 1	Note 1	23,955	8	
Pce Paragon Solutions (Mexico) S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,774,060	45	Payment term 30 days	Note 1	Note 1	282,194	92	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	200,550	2	Payment term 30 days	Note 1	Note 1	123,915	4	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Sales	147,127	1	Payment term 30 days	Note 1	Note 1	63,911	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	272,141	3	Payment term 30 days	Note 1	Note 1	52,030	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	294,886	3	Payment term 30 days	Note 1	Note 1	157,029	5	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	251,497	2	Payment term 30 days	Note 1	Note 1	64,318	2	

Differences in transaction terms compared to third party											
Transaction						transactions		Notes/accounts receivable (payable)			
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	\$ 481,665	5	Payment term 30 days	Note 1	Note 1	\$ 144,629	4	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	410,529	4	Payment term 30 days	Note 1	Note 1	123,385	4	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	311,953	3	Payment term 30 days	Note 1	Note 1	55,488	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	1,241,293	12	Payment term 30 days	Note 1	Note 1	151,223	5	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	220,923	2	Payment term 30 days	Note 1	Note 1	115,840	3	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	616,677	6	Payment term 30 days	Note 1	Note 1	263,112	8	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Zhengzhou Zhunxuntong technology Co., Ltd.	Subsidiary	Sales	134,072	1	Payment term 30 days	Note 1	Note 1	16,362	-	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	Sales	669,097	7	Payment term 30 days	Note 1	Note 1	597,786	18	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Interface Technology (Chengdu) Co., Ltd.	Affiliate	Sales	125,664	1	Payment term 30 days	Note 1	Note 1	31,511	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Innolux Optoelectronics Ltd.	Other related party	Sales	106,842	1	Payment term 30 days	Note 1	Note 1	23,960	1	
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	190,201	34	Payment term 30 days	Note 1	Note 1	44,542	41	
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	267,646	48	Payment term 30 days	Note 1	Note 1	38,926	36	
Fuyu Electronic Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	13,591,089	97	Payment term 60 days	Note 1	Note 1	5,273,789	100	
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	Sales	1,174,738	93	Payment term 30 days	Note 1	Note 1	418,502	91	
Funing Precision Component Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	160,176	-	Payment term 60 days	Note 1	Note 1	55,527	-	
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	45,431,588	100	Payment term 90 days	Note 1	Note 1	19,632,650	100	
Foxconn Baja California S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	4,056,003	100	Payment term 60 days	Note 1	Note 1	772,229	100	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	Sales	1,405,910	1	Payment term 90 days	Note 1	Note 1	445,520	3	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	100,384	-	Net 45 days	Note 1	Note 1	14,851	-	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	664,505	1	Net 90 days	Note 1	Note 1	100,925	1	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	139,950	-	Net 30 days	Note 1	Note 1	106,851	1	

Differences in transaction terms compared to third party											
Transaction						transactions		Notes/accounts receivable (payable)			
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	\$ 1,022,017	1	Payment term 90 days	Note 1	Note 1	(\$ 413,019) (	2)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	681,062	1	90 days after validation	Note 1	Note 1	( 212,698) (	1)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	FuTaiJing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	Sales	121,899	-	Payment term 90 days	Note 1	Note 1	5,405	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	838,642	-	Net 90 days	Note 1	Note 1	422,035	1	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Subsidiary	Sales	108,000	-	Payment term 90 days	Note 1	Note 1	7,779	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	469,573	-	Net 60 days	Note 1	Note 1	( 104,442)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Innolux Corporation	Other related party	Purchases	1,078,336	1	Net 90 days	Note 1	Note 1	( 279,048) (	1)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	YanTai Eson Precision Electronics Co., Ltd.	Affiliate	Purchases	199,012	-	Payment term 90 days	Note 1	Note 1	( 121,477) (	1)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	130,408	-	90 days after validation	Note 1	Note 1	( 34,578)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Pkm Corporation	Affiliate	Purchases	1,002,494	-	Payment term 30 days	Note 1	Note 1	( 94,136)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	58,002,172	28	Payment term 30 days	Note 1	Note 1	20,733,169	34	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	513,288	-	Payment term 30 days	Note 1	Note 1	( 219,544) (	1)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	1,885,194	1	90 days after validation	Note 1	Note 1	( 814,676) (	3)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	390,750	-	90 days after validation	Note 1	Note 1	( 182,169) (	1)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Sales	379,368	-	Payment term 60 days	Note 1	Note 1	-	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	Sales	338,048	-	Payment term 60 days	Note 1	Note 1	34,622	-	
Top Step Enterprises Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	361,717	25	Net 45 days	Note 1	Note 1	138,519	20	
Foxconn Technology CZ S.R.O.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	1,326,085	8	Payment term 45 days	Note 1	Note 1	29,740	1	
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	1,401,969	8	Payment term 45 days	Note 1	Note 1	355,856	11	
Foxconn Technology CZ S.R.O.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	576,136	3	Payment term 45 days	Note 1	Note 1	218,317	7	
Foxconn Technology CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	131,612	1	Payment term 45 days	Note 1	Note 1	34,446	1	

Differences in transaction terms compared to third party transactions											
Transaction											
Notes/accounts receivable (payable)											
Percentage of total notes/accounts receivable (payable)											
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Footnote	
Global Services Solutions S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	\$ 389,163	36	Payment term 45 days	Note 1	Note 1	\$ 64,220	35	
Global Services Solutions S.R.O.	Jusda Europe S.R.O.	Subsidiary	Sales	592,789	54	Payment term 45 days	Note 1	Note 1	89,952	49	
Fugion Material Technology (Shenzhen) Limited	Fu Ding Precision Components (Shenzhen) Co., Ltd.	Subsidiary	Sales	949,164	4	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	492,570	2	Net 90 days	Note 1	Note 1	38,191	12	
Fugion Material Technology (Shenzhen) Limited	Fuding (Zhengzhou) Precision Industry Co., Ltd.	Subsidiary	Sales	346,587	1	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Limited	Honghuasheng Precision Electronics (YanTai) Co., Ltd.	Affiliate	Sales	204,295	1	Net 90 days	Note 1	Note 1	73,770	23	
Fugion Material Technology (Shenzhen) Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	Sales	346,005	1	Net 14 days	Note 1	Note 1	-	-	
Huaian Fulitong Trading Co., Ltd.	Tekcon Huizhou Electronics Co., Ltd.	Affiliate	Sales	128,728	7	Payment term 30 days	Note 1	Note 1	149,150	35	
Foxconn Image & Printing Product Pte. Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	335,256	-	Payment term 60 days	Note 1	Note 1	230,669	-	
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	1,244,994	-	Payment term 90 days	Note 1	Note 1	409,180	-	
Foxconn Image & Printing Product Pte. Ltd.	Sharp Manufacturing (Thailand) Co., Ltd.	Affiliate	Sales	275,158	-	Payment term 60 days	Note 1	Note 1	91,399	-	
Foxconn Image & Printing Product Pte. Ltd.	Sharp Manufacturing France S.A.	Affiliate	Sales	108,362	-	Payment term 60 days	Note 1	Note 1	20,421	-	
Foxconn Image & Printing Product Pte. Ltd.	Sharp Electronics Corporation	Affiliate	Sales	212,020	-	Payment term 60 days	Note 1	Note 1	21,164	-	
Pce Technology De Juarez S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	3,682,095	46	Payment term 30 days	Note 1	Note 1	383,833	55	
Pce Technology De Juarez S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	4,322,992	54	Payment term 30 days	Note 1	Note 1	312,698	45	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Sales	286,731	-	Net 120 days	Note 1	Note 1	170,706	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Group Co.,Ltd	Subsidiary	Sales	624,066	-	Net 90 days	Note 1	Note 1	104,798	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fu Ding Precision Components (Shenzhen) Co., Ltd.	Subsidiary	Sales	348,524	-	Net 90 days	Note 1	Note 1	106,451	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	Sales	162,951	-	Net 90 days	Note 1	Note 1	4,139	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	602,274,360	96	Net 30 days	Note 1	Note 1	230,365,753	92	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	101,514	-	Net 60 days	Note 1	Note 1	19,053	-	



Differences in transaction terms compared to third party											
Transaction						transactions		Notes/accounts receivable (payable)			
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	\$ 1,943,300	-	Payment term 90 days	Note 1	Note 1	\$ 637,221	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	14,691,876	2	Net 60 days	Note 1	Note 1	672,238	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	888,366	-	Net 60 days	Note 1	Note 1	318,260	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	108,539	-	Net 90 days	Note 1	Note 1	103,139	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	772,766	-	Net 30 days	Note 1	Note 1	743,494	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	435,650	-	Payment term 90 days	Note 1	Note 1	( 28,625)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fu Yu Precision Compononets (Kunshan) Co.,Ltd	Affiliate	Sales	101,480	-	Net 90 days	Note 1	Note 1	9,842	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Purchases	152,604	-	Payment term 90 days	Note 1	Note 1	-	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	148,885	-	Payment term 90 days	Note 1	Note 1	( 19,636)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	G-Tech Optoelectronics Corporation	Affiliate	Sales	936,055	-	Net 45 days	Note 1	Note 1	129,188	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Ruizhida Optoelectronics (ChengDu) Limited	Affiliate	Sales	224,806	-	Payment term 30 days	Note 1	Note 1	103,785	-	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	155,821	-	Payment term 90 days	Note 1	Note 1	47,971	1	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	3,888,067	12	Payment term 60 days	Note 1	Note 1	513,217	9	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	5,060,251	15	Payment term 90 days	Note 1	Note 1	1,648,783	28	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Fusing International Inc.	Subsidiary	Sales	4,097,227	12	Net 60 days	Note 1	Note 1	277,215	5	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Competition Team Ireland Limited	Subsidiary	Sales	13,958,641	42	Net 60 days	Note 1	Note 1	-	-	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	3,126,933	9	Net 60 days	Note 1	Note 1	2,365,822	41	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Chongqing Jingmei Precision Electronic Co., Ltd.	Subsidiary	Sales	233,688	1	Payment term 90 days	Note 1	Note 1	63,017	1	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	406,582	1	Net 30 days	Note 1	Note 1	345,391	6	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	Sales	388,430	1	Payment term 60 days	Note 1	Note 1	31,314	1	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Interface Technology (Chengdu) Co., Ltd.	Affiliate	Sales	946,453	3	Payment term 60 days	Note 1	Note 1	187,644	3	

						Differences in transaction terms compared to third party transactions					
Transaction								Notes/accounts receivable (payable)			
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	\$ 676,608	2	60 days after validation	Note 1	Note 1	(\$ 151,131) (	4)	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Innolux Corporation	Other related party	Purchases	367,362	1	Net 90 days	Note 1	Note 1	( 44,112) (	1)	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Sharp Office Equipments (Changshu) Co., Ltd.	Affiliate	Sales	226,631	1	Payment term 60 days	Note 1	Note 1	28,112	-	
Foxconn Precision Electronics (Yantai) Co., Ltd.	FuTaiJing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	Sales	858,899	25	Payment term 90 days	Note 1	Note 1	362,650	32	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	109,204	3	Net 90 days	Note 1	Note 1	11,654	1	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	1,326,897	38	Net 90 days	Note 1	Note 1	458,746	41	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	135,036	4	Net 90 days	Note 1	Note 1	42,216	4	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	150,774	4	Net 60 days	Note 1	Note 1	52,591	5	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	666,192	21	Net 30 days	Note 1	Note 1	( 166,197) (	23)	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	291,018	8	Payment term 90 days	Note 1	Note 1	76,033	7	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	311,156	10	Net 60 days	Note 1	Note 1	( 68,415) (	9)	
Fulian Precision Electronics (TianJin) Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	1,101,739	1	Net 90 days	Note 1	Note 1	422,690	1	
Fulian Precision Electronics (TianJin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	423,514	-	Payment term 30 days	Note 1	Note 1	27,497	-	
Fulian Precision Electronics (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	64,589,066	58	Net 30 days	Note 1	Note 1	24,983,052	60	
Fulian Precision Electronics (TianJin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	17,731,395	16	Net 90 days	Note 1	Note 1	10,989,814	26	
Fulian Precision Electronics (TianJin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,582,922	2	Net 75 days	Note 1	Note 1	542,851	1	
Fulian Precision Electronics (TianJin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	7,638,315	7	Payment term 60 days	Note 1	Note 1	3,562,663	9	
Fulian Precision Electronics (TianJin) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	257,191	1	90 days after validation	Note 1	Note 1	( 97,012)	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	692,969,563	97	Net 60 days	Note 1	Note 1	320,390,386	98	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	790,030	-	Payment term 90 days	Note 1	Note 1	( 167,069)	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	376,675	-	60 days after validation	Note 1	Note 1	( 104,102)	-	

Differences in transaction terms compared to third party											
Transaction						transactions		Notes/accounts receivable (payable)			
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	\$ 196,257	-	Payment term 90 days	Note 1	Note 1	(\$ 98,460)	-	
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	652,415	81	Net 90 days	Note 1	Note 1	134,013	79	
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	2,289,206	66	Payment term 90 days	Note 1	Note 1	856,951	68	
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd	Subsidiary	Sales	598,859	17	Payment term 90 days	Note 1	Note 1	156,015	12	
Yantai Fuhuada Precision Electronics Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	125,708	20	Payment term 30 days	Note 1	Note 1	45,357	28	
Yantai Fuhuada Precision Electronics Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Purchases	242,484	40	Net 60 days	Note 1	Note 1	( 83,685)	( 75)	
Yantai Fuhuada Precision Electronics Co., Ltd.	Sharp Universal Technology (Shenzhen) Co., Ltd.	Affiliate	Sales	141,591	23	Net 45 days	Note 1	Note 1	26,075	16	
AnPinDa Precision Industry(HuiZhou) Co., Ltd.	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	209,731	13	Net 90 days	Note 1	Note 1	85,543	22	
Jusda Supply Chain Management International Co., Ltd.	Shanghai Futaitong Plan International Logistics Co., Ltd	Subsidiary	Sales	483,622	14	Net 30 days	Note 1	Note 1	41,339	4	
Jusda Supply Chain Management International Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	156,316	4	Payment term 90 days	Note 1	Note 1	29,510	3	
Jusda Supply Chain Management International Co., Ltd.	Jusda International Limited	Subsidiary	Sales	329,169	9	Net 30 days	Note 1	Note 1	31,865	3	
Jusda Supply Chain Management International Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	Sales	171,218	5	Net 60 days	Note 1	Note 1	156,820	16	
Jusda Supply Chain Management International Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Other related party	Sales	130,369	4	Net 90 days	Note 1	Note 1	23,444	2	
Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Subsidiary	Sales	269,503	1	Net 60 days	Note 1	Note 1	17,622	-	
Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	128,143	-	Net 60 days	Note 1	Note 1	143,875	3	
Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Fulian System Integration Electronics (Haining) Co., Ltd.	Subsidiary	Sales	732,752	2	Net 30 days	Note 1	Note 1	45,442	1	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Subsidiary	Sales	108,384	-	Net 60 days	Note 1	Note 1	435	-	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	106,533,480	76	Payment term 90 days	Note 1	Note 1	49,966,105	90	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	110,869	-	Payment term 30 days	Note 1	Note 1	48,302	-	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	168,514	-	Payment term 90 days	Note 1	Note 1	125,361	-	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	117,338	-	Net 90 days	Note 1	Note 1	53,599	-	

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	\$ 124,061	-	Net 90 days	Note 1	Note 1	\$ 23,450	-	
Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd	Subsidiary	Sales	138,599	-	Payment term 90 days	Note 1	Note 1	97,525	-	
Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	2,316,472	3	Net 30 days	Note 1	Note 1	405,972	2	
Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	72,060,395	96	Payment term 30 days	Note 1	Note 1	21,743,601	96	
Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	265,707	-	Payment term 90 days	Note 1	Note 1	299,305	1	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	27,845,854	2	30 days after validation	Note 1	Note 1	5,037,159	1	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	865,484	-	Payment term 90 days	Note 1	Note 1	309,934	-	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	1,688,844,199	98	Payment term 90 days	Note 1	Note 1	415,636,861	97	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	5,254,448	-	Net 120 days	Note 1	Note 1	2,605,612	1	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	6,031,356	-	Net 120 days	Note 1	Note 1	4,751,563	1	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	145,620	-	Payment term 90 days	Note 1	Note 1	( 3,684)	-	
Profit New Limited	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	37,246,438	40	Net 30 days	Note 1	Note 1	18,797,676	42	
Profit New Limited	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	7,047,617	8	Net 30 days	Note 1	Note 1	2,322,788	5	
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	470,182	1	Net 30 days	Note 1	Note 1	127,190	-	
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	47,355,856	51	Net 30 days	Note 1	Note 1	15,753,579	35	
Profit New Limited	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	244,417	-	Net 30 days	Note 1	Note 1	81,427	-	
Mega Well Limited	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	242,266	-	Net 30 days	Note 1	Note 1	42,795	-	
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	245,317,048	99	Net 30 days	Note 1	Note 1	96,387,713	100	
Mega Well Limited	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	1,513,294	1	Net 30 days	Note 1	Note 1	99,465	-	
Mega Well Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	770,216	-	Net 30 days	Note 1	Note 1	-	-	
Fusing International Inc.	Simply Smart Limited	Subsidiary	Sales	154,164	2	Payment term 65 days	Note 1	Note 1	158,871	11	

						Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)			
			Transaction							Percentage of total notes/accounts receivable (payable)	
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance		Footnote
Fast Victor Limited	Best Behaviour Holdings Limited	Subsidiary	Sales	\$ 13,410,065	3	Payment term 90 days	Note 1	Note 1	\$ 4,960,266	3	
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	126,225,534	24	Net 90 days	Note 1	Note 1	40,712,185	25	
Competition Team Ireland Limited	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	1,558,790	6	Net 45 days	Note 1	Note 1	483,801	11	
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	2,960,265	11	Net 10 days	Note 1	Note 1	157,269	4	
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronic Co., Ltd.	Subsidiary	Sales	5,516,633	20	Net 60 days	Note 1	Note 1	1,193,829	28	
Competition Team Ireland Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	260,655	1	Payment term 30 days	Note 1	Note 1	52,350	1	
WWW (Jin Cheng) Co., Ltd.	Triple Win Technology(JinCheng) Co., Ltd.	Subsidiary	Sales	108,670	50	Net 30 days	Note 1	Note 1	13,079	68	
Zhengzhou Jusda Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	214,612	27	Net 30 days	Note 1	Note 1	26,798	13	
Mexus Solutions Inc.	Simply Smart Limited	Subsidiary	Sales	162,972	69	Payment term 30 days	Note 1	Note 1	83,430	94	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	404,851,717	97	Net 90 days	Note 1	Note 1	122,667,184	97	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	9,119,270	2	Net 90 days	Note 1	Note 1	3,575,338	3	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	321,064	-	Net 90 days	Note 1	Note 1	( 35,691)	-	
Simply Smart Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	411,427	2	Net 90 days	Note 1	Note 1	113,698	3	
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	Sales	1,075,103	5	Net 60 days	Note 1	Note 1	310,948	8	
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	15,580,221	77	Net 60 days	Note 1	Note 1	468,407	12	
Simply Smart Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	368,700	2	Net 60 days	Note 1	Note 1	102,543	3	
Simply Smart Limited	Fusing International Inc.	Subsidiary	Sales	236,287	1	Net 60 days	Note 1	Note 1	243,502	6	
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	Sales	2,482,637	12	Net 60 days	Note 1	Note 1	2,091,657	54	
Scientific-Atlanta De Mexico S. De R. L. De C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,229,882	100	Payment term 60 days	Note 1	Note 1	544,411	100	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian precision electronics (Zhengzhou) Co., Ltd	Subsidiary	Sales	160,430	-	Net 90 days	Note 1	Note 1	11,731	-	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	119,720	-	Net 60 days	Note 1	Note 1	54,405	-	

Differences in transaction terms compared to third party											
Transaction						transactions		Notes/accounts receivable (payable)			
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	\$ 39,775,907	96	Net 90 days	Note 1	Note 1	\$ 17,711,601	95	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	437,975	1	60 days after validation	Note 1	Note 1	243,258	1	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	592,360	1	Net 30 days	Note 1	Note 1	243,710	1	
Hongfujin Precision Industry (Hengyang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	584,323	80	Net 90 days	Note 1	Note 1	200,442	78	
Foxconn Interconnect Technology Limited	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	454,409	-	Payment term 90 days	Note 1	Note 1	129,714	1	
Foxconn Interconnect Technology Limited	Fu Ding Precision Components (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,514,230	1	Payment term 60 days	Note 1	Note 1	425,624	2	
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	3,471,930	3	Payment term 60 days	Note 1	Note 1	536,536	2	
Foxconn Interconnect Technology Limited	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	184,779	-	Payment term 90 days	Note 1	Note 1	39,920	-	
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	890,287	1	Payment term 60 days	Note 1	Note 1	162,789	1	
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	2,138,115	2	Payment term 90 days	Note 1	Note 1	302,654	1	
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	251,146	-	Payment term 90 days	Note 1	Note 1	123,020	-	
Foxconn Interconnect Technology Limited	Huaian Fultong Trading Co., Ltd.	Subsidiary	Sales	1,107,747	1	Payment term 60 days	Note 1	Note 1	340,984	1	
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	330,855	-	Payment term 90 days	Note 1	Note 1	178,802	1	
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	1,248,546	1	Payment term 90 days	Note 1	Note 1	357,940	1	
Foxconn Interconnect Technology Limited	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	432,715	-	Payment term 90 days	Note 1	Note 1	79,503	-	
Foxconn Interconnect Technology Limited	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Subsidiary	Sales	223,826	-	Payment term 60 days	Note 1	Note 1	117,462	-	
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,053,696	2	Payment term 60 days	Note 1	Note 1	405,017	2	
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	Sales	8,605,565	7	Payment term 60 days	Note 1	Note 1	2,080,388	8	
Foxconn Interconnect Technology Limited	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	271,846	-	Payment term 90 days	Note 1	Note 1	16,717	-	
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd	Subsidiary	Sales	8,158,169	7	Payment term 90 days	Note 1	Note 1	1,088,241	4	
Foxconn Interconnect Technology Limited	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	426,026	-	Payment term 90 days	Note 1	Note 1	150,666	1	

Differences in transaction terms compared to third party transactions											
Notes/accounts receivable (payable)											
Percentage of total notes/accounts receivable (payable)											
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Footnote	
Foxconn Interconnect Technology Limited	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	\$ 375,396	-	Payment term 90 days	Note 1	Note 1	\$ 66,142	-	
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	648,319	1	Payment term 96 days	Note 1	Note 1	81,656	-	
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	Sales	5,440,990	5	Payment term 60 days	Note 1	Note 1	2,366,653	10	
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	1,123,013	1	Payment term 90 days	Note 1	Note 1	124,455	1	
Foxconn Interconnect Technology Limited	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	468,532	-	Payment term 90 days	Note 1	Note 1	145,859	1	
Foxconn Interconnect Technology Limited	General Interface Solution Limited	Affiliate	Purchases	101,626	-	Payment term 30 days	Note 1	Note 1	-	-	
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	Sales	930,341	1	Payment term 90 days	Note 1	Note 1	245,650	1	
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	Sales	872,402	1	Payment term 90 days	Note 1	Note 1	426,362	2	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Sales	324,059	-	Payment term 90 days	Note 1	Note 1	73,500	-	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Purchases	1,775,004	2	Payment term 30 days	Note 1	Note 1	-	-	
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	Sales	1,346,034	1	Payment term 90 days	Note 1	Note 1	485,123	2	
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	Sales	627,833	1	Payment term 90 days	Note 1	Note 1	104,182	-	
Foxconn Interconnect Technology Limited	Qingding Precision Electronics (HuaiAn) Co., Ltd.	Affiliate	Sales	123,777	-	Payment term 90 days	Note 1	Note 1	37,117	-	
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	1,118,006	1	Payment term 90 days	Note 1	Note 1	339,084	1	
Scienbizip Consulting Inc.	Fg Innovation Company Limited	Subsidiary	Sales	266,674	45	Net 60 days	Note 1	Note 1	101,607	55	
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	57,444,028	98	Payment term 60 days	Note 1	Note 1	15,898,536	100	
1st special material international holdings limited	Lankao YuFu Precision Technology Co., Ltd.	Subsidiary	Sales	101,334	88	Payment term 90 days	Note 1	Note 1	21,310	80	
Fit Electronics, Inc.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	719,790	9	Payment term 60 days	Note 1	Note 1	70,923	16	
Jusda International Limited	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	321,673	1	Net 60 days	Note 1	Note 1	42,671	1	
Jusda International Limited	Jusda International Logistics (Taiwan) Co., Ltd.	Subsidiary	Sales	188,352	1	Net 60 days	Note 1	Note 1	138,882	2	
Jusda International Limited	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	121,306	1	Net 60 days	Note 1	Note 1	64,396	1	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Jusda International Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	\$ 130,514	1	Net 60 days	Note 1	Note 1	\$ 37,399	1	
Jusda International Limited	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	376,623	2	Net 180 days	Note 1	Note 1	7,041	-	
Jusda International Limited	Jusda Supply Chain Management International Co.,Ltd.	Subsidiary	Sales	795,354	3	Net 180 days	Note 1	Note 1	82,403	1	
Jusda International Limited	Fusing International Inc.	Subsidiary	Sales	504,850	2	Payment term 30 days	Note 1	Note 1	128,728	2	
Jusda International Limited	Competition Team Ireland Limited	Subsidiary	Sales	315,638	1	Net 60 days	Note 1	Note 1	35,956	1	
Jusda International Limited	Jusda Europe S.R.O.	Subsidiary	Sales	143,922	1	Net 180 days	Note 1	Note 1	15,404	-	
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	Sales	5,847,448	25	Net 180 days	Note 1	Note 1	1,380,827	25	
Jusda International Limited	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	113,668	-	Net 60 days	Note 1	Note 1	87,004	2	
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,945,067	8	Net 60 days	Note 1	Note 1	408,728	7	
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiary	Sales	229,951	1	Net 180 days	Note 1	Note 1	456,799	8	
Jusda International Limited	Fortunebay Technology Pte Ltd.	Subsidiary	Sales	190,438	1	Net 30 days	Note 1	Note 1	67,526	1	
Jusda International Limited	Bang Tai International Logistics Co., Limited	Subsidiary	Sales	260,684	1	Net 180 days	Note 1	Note 1	68,691	1	
Jusda International Limited	Joyspeed Global Cargo China Limited	Subsidiary	Sales	1,570,605	7	Net 180 days	Note 1	Note 1	1,102,860	20	
Jusda International Limited	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	Sales	220,223	1	Net 180 days	Note 1	Note 1	-	-	
Jusda International Limited	Innolux Corporation	Other related party	Sales	317,936	1	Net 90 days	Note 1	Note 1	33,551	1	
Jusda International Limited	Innolux USA Inc.	Other related party	Sales	1,964,806	8	Net 30 days	Note 1	Note 1	353,442	6	
Jusda International Limited	CarUX Technology Inc.	Other related party	Sales	129,001	1	Net 90 days	Note 1	Note 1	16,764	-	
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	942,085	97	Payment term 60 days	Note 1	Note 1	41,693	100	
Chongqing Jingmei Precision Electronic Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	6,778,734	100	90 days after validation	Note 1	Note 1	864,735	100	
Kunshan Fuchengke Precision Electronical Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	298,073	3	Net 90 days	Note 1	Note 1	111,701	7	
Kunshan Fuchengke Precision Electronical Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	372,747	5	90 days after validation	Note 1	Note 1	( 93,657) (	6)	



Differences in transaction terms compared to third party											
Transaction						transactions		Notes/accounts receivable (payable)			
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
eCMMS Precision Singapore Pte. Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	\$ 155,772	-	Net 90 days	Note 1	Note 1	\$ 8,681	-	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	Sales	43,357,301	33	Payment term 75 days	Note 1	Note 1	8,006,196	28	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology Mexico S.A. de C.V.	Subsidiary	Sales	109,420	-	Net 120 days	Note 1	Note 1	95,717	-	
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	11,496,924	9	Net 120 days	Note 1	Note 1	4,786,053	17	
eCMMS Precision Singapore Pte. Ltd.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	357,800	-	Net 30 days	Note 1	Note 1	368,726	1	
eCMMS Precision Singapore Pte. Ltd.	Eson Precision Industry (Singapore) Pte. Ltd.	Affiliate	Purchases	1,833,020	1	Payment term 30 days	Note 1	Note 1	( 296,508) (	2)	
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. De C.V.	Affiliate	Sales	1,230,765	1	Net 75 days	Note 1	Note 1	623,743	2	
eCMMS Precision Singapore Pte. Ltd.	Sharp Electronics Corporation	Affiliate	Sales	325,096	-	Payment term 40 days	Note 1	Note 1	36,365	-	
Chengdu Fulian Zhunren Technology Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	205,738	89	Net 90 days	Note 1	Note 1	41,071	97	
Jinchen Hongren Technology Co., Ltd.	Fulian precision electronics (Zhengzhou) Co., Ltd	Subsidiary	Sales	107,442	8	Payment term 90 days	Note 1	Note 1	56,054	12	
Jinchen Hongren Technology Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	Sales	515,921	40	Payment term 90 days	Note 1	Note 1	114,743	25	
New Wing Interconnect Technology (Bac Giang) Co., Ltd	Foxconn Interconnect Technology Limited	Subsidiary	Sales	41,917,746	96	Payment term 60 days	Note 1	Note 1	10,590,222	99	
New Wing Interconnect Technology (Bac Giang) Co., Ltd	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	399,716	1	Payment term 60 days	Note 1	Note 1	79,344	1	
Zhengyilonghua Special Material (Shenzhen) Co., Ltd.	Lankao YuFu Precision Technology Co., Ltd.	Subsidiary	Sales	109,897	46	Net 360 days	Note 1	Note 1	54,045	55	
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	141,684	28	Payment term 90 days	Note 1	Note 1	17,026	15	
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	187,244	38	Payment term 90 days	Note 1	Note 1	37,167	33	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	4,272,276	3	Net 90 days	Note 1	Note 1	735,864	3	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	68,478,569	47	Net 90 days	Note 1	Note 1	3,832,971	16	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	5,604,048	4	Net 45 days	Note 1	Note 1	1,942,697	8	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	1,535,002	1	Payment term 45 days	Note 1	Note 1	153,794	1	
Ingrasys (Singapore) Pte. Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	219,854	-	Payment term 90 days	Note 1	Note 1	218,704	1	

Differences in transaction terms compared to third party transactions											
Transaction											
Notes/accounts receivable (payable)											
Percentage of total notes/accounts receivable (payable)											
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Footnote	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	\$ 5,939,382	4	Net 90 days	Note 1	Note 1	\$ 1,095,789	4	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,531,873	2	Payment term 60 days	Note 1	Note 1	1,879,072	8	
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	15,871,874	11	Payment term 60 days	Note 1	Note 1	4,062,896	17	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	7,292,852	5	Net 45 days	Note 1	Note 1	1,714,990	7	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	2,879,786	2	Payment term 30 days	Note 1	Note 1	1,137,781	5	
Foxconn Industrial Internet Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	186,978	25	Payment term 90 days	Note 1	Note 1	94,981	31	
Foxconn Industrial Internet Co., Ltd.	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	145,808	19	Payment term 90 days	Note 1	Note 1	39,884	13	
Foxconn Oe Technologies Singapore Pte. Ltd.	Foxconn Cz S.R.O.	Subsidiary	Sales	188,191	3	Payment term 90 days	Note 1	Note 1	4,251	-	
Foxconn Oe Technologies Singapore Pte. Ltd.	Foxconn Oe Technologies Inc.	Subsidiary	Sales	807,871	11	Payment term 60 days	Note 1	Note 1	361,052	29	
Foxconn Oe Technologies Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	110,487	1	Payment term 90 days	Note 1	Note 1	23,890	2	
Fulian Precision Electronics (Guiyang) Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	325,589	10	Net 30 days	Note 1	Note 1	327,796	25	
Fulian Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,016,648	90	Net 30 days	Note 1	Note 1	984,908	75	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian precision electronics (Zhengzhou) Co., Ltd	Subsidiary	Sales	1,661,352	2	Payment term 90 days	Note 1	Note 1	783,593	3	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,973,108	2	Payment term 90 days	Note 1	Note 1	1,104,057	4	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	809,935	1	Payment term 30 days	Note 1	Note 1	-	-	
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	102,488,540	95	Net 30 days	Note 1	Note 1	24,849,928	92	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	114,415	-	Net 30 days	Note 1	Note 1	16,289	-	
Ur Materials Industry (Shenzhen) Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	182,208	8	Payment term 90 days	Note 1	Note 1	52,673	13	
Fulian Technology (Jincheng) Co., Ltd.	Fulian precision electronics (Zhengzhou) Co., Ltd	Subsidiary	Sales	549,006	2	Payment term 90 days	Note 1	Note 1	153,701	2	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	762,513	2	Payment term 90 days	Note 1	Note 1	675,439	9	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd	Subsidiary	Sales	505,164	1	Payment term 90 days	Note 1	Note 1	177,362	2	

Differences in transaction terms compared to third party											
Transaction						transactions		Notes/accounts receivable (payable)			
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	\$ 599,219	2	Payment term 90 days	Note 1	Note 1	\$ 457,737	6	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	980,144	3	Payment term 90 days	Note 1	Note 1	559,988	7	
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	Sales	29,277,573	87	Payment term 90 days	Note 1	Note 1	5,018,233	66	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	266,358	1	Payment term 90 days	Note 1	Note 1	36,617	-	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	108,948	-	Payment term 90 days	Note 1	Note 1	42,043	1	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	615,032	2	Payment term 90 days	Note 1	Note 1	391,713	5	
Lankao Yufu Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd	Subsidiary	Sales	107,707	2	Net 45 days	Note 1	Note 1	35,155	2	
Lankao Yufu Precision Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	200,289	3	Net 60 days	Note 1	Note 1	102,520	5	
Lankao Yufu Precision Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	5,014,224	80	Net 60 days	Note 1	Note 1	1,304,359	67	
Foxconn Precision International Limited	Fulian precision electronics (Zhengzhou) Co., Ltd	Subsidiary	Sales	218,066	-	Net 30 days	Note 1	Note 1	68,496	-	
Foxconn Precision International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	202,445	-	Net 30 days	Note 1	Note 1	111,272	-	
Foxconn Precision International Limited	Fulian Yuzhan Technology (Henan) Co., Ltd	Subsidiary	Sales	154,765	-	Net 30 days	Note 1	Note 1	43,273	-	
Foxconn Precision International Limited	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	135,672	-	Net 30 days	Note 1	Note 1	14,129	-	
Foxconn Precision International Limited	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	172,170	-	Net 30 days	Note 1	Note 1	78,341	-	
Foxconn Precision International Limited	Foxconn Technology Pte. Ltd.	Affiliate	Sales	196,364	-	Net 30 days	Note 1	Note 1	26,987	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	2,123,835	1	Net 90 days	Note 1	Note 1	334,616	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian precision electronics (Zhengzhou) Co., Ltd	Subsidiary	Sales	3,093,263	1	Payment term 90 days	Note 1	Note 1	2,282,370	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	3,178,812	1	30 days after validation	Note 1	Note 1	1,717,782	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd	Subsidiary	Sales	3,855,068	1	Payment term 90 days	Note 1	Note 1	2,923,082	2	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	2,198,018	1	Net 30 days	Note 1	Note 1	839,906	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	31,635,891	10	Payment term 30 days	Note 1	Note 1	18,502,083	12	

Differences in transaction terms compared to third party											
Transaction						transactions		Notes/accounts receivable (payable)			
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	\$ 3,339,539	1	Net 30 days	Note 1	Note 1	\$ 2,243,508	1	
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	248,246,733	81	Payment term 30 days	Note 1	Note 1	120,812,607	78	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	643,017	-	Payment term 90 days	Note 1	Note 1	542,619	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	1,666,740	1	Net 90 days	Note 1	Note 1	1,054,290	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	846,970	-	Net 90 days	Note 1	Note 1	740,712	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhou Kou) Co., Ltd.	Subsidiary	Sales	1,256,888	-	Net 90 days	Note 1	Note 1	698,351	-	
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	1,265,527	34	Payment term 90 days	Note 1	Note 1	324,567	16	
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	2,433,503	65	Payment term 90 days	Note 1	Note 1	1,670,584	83	
Fulian Fuyi Precision Industry (Dongguan) Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	179,428	100	Net 90 days	Note 1	Note 1	21,960	100	
Competition Team Technology Mexico S.A. De C.V.	Sharp Corporation Mexico, S.A. De C.V.	Affiliate	Sales	213,204	68	Payment term 90 days	Note 1	Note 1	138,298	57	
Jusda Europe S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	180,932	9	Payment term 45 days	Note 1	Note 1	38,721	11	
Jusda Europe S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	747,719	37	Payment term 45 days	Note 1	Note 1	121,933	33	
Jusda Europe S.R.O.	Foxconn Technology Cz S.R.O.	Subsidiary	Sales	121,234	6	Payment term 45 days	Note 1	Note 1	26,300	7	
Jusda Europe S.R.O.	Global Services Solutions S.R.O.	Subsidiary	Sales	129,333	6	Payment term 45 days	Note 1	Note 1	5,356	1	
Jusda Europe S.R.O.	Belkin International, Inc.	Subsidiary	Sales	104,460	5	Payment term 45 days	Note 1	Note 1	-	-	
BaiChang Technology Service(Tianjin) CO.LTD.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	155,331	100	Net 90 days	Note 1	Note 1	74,979	100	
Sharp Jusda Logistics Corporation	Jusda International Limited	Subsidiary	Sales	120,218	1	Payment term 150 days	Note 1	Note 1	39,350	1	
Sharp Jusda Logistics Corporation	Sharp Jusda Logistics (Germany) Gmbh	Subsidiary	Sales	190,458	1	Payment term 30 days	Note 1	Note 1	118,647	3	
Sharp Jusda Logistics Corporation	Sharp Jusda Logistics Corporation (US)	Subsidiary	Sales	1,326,229	7	Net 30 days	Note 1	Note 1	997,781	28	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Sales	6,782,679	37	Payment term 30 days	Note 1	Note 1	796,421	22	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Purchases	4,992,652	28	Payment term 30 days	Note 1	Note 1	( 603,873) (	17)	

Differences in transaction terms compared to third party											
Transaction						transactions		Notes/accounts receivable (payable)			
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Sharp Jusda Logistics Corporation	Sharp Energy Solutions Corporation	Affiliate	Sales	\$ 275,574	2	Payment term 30 days	Note 1	Note 1	\$ 31,130	1	
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	Sales	1,849,593	10	Payment term 30 days	Note 1	Note 1	205,363	6	
Sharp Jusda Logistics Corporation	Sakai Display Products Corporation	Affiliate	Sales	168,519	1	Payment term 90 days	Note 1	Note 1	93,795	3	
Sharp Jusda Logistics Corporation	Sharp Hong Kong Limited	Affiliate	Sales	200,049	1	Payment term 30 days	Note 1	Note 1	16,398	-	
Sharp Jusda Logistics Corporation	Sharp (Phils.) Corporation	Affiliate	Sales	224,772	1	Payment term 30 days	Note 1	Note 1	107,924	3	
Sharp Jusda Logistics Corporation	Sharp Appliances (Thailand) Ltd.	Affiliate	Sales	185,512	1	Payment term 30 days	Note 1	Note 1	3,820	-	
Sharp Jusda Logistics Corporation	Sharp Electronics (Malaysia) Sdn. Bhd.	Affiliate	Sales	102,621	1	Payment term 30 days	Note 1	Note 1	13,134	-	
Sharp Jusda Logistics Corporation	Sharp Middle East Free Zone Establishment	Affiliate	Sales	130,414	1	Payment term 30 days	Note 1	Note 1	4,559	-	
Sharp Jusda Logistics Corporation	Sharp Electronics Corporation	Affiliate	Purchases	104,020	1	Net 7 days	Note 1	Note 1	( 24,901) (	1)	
Sharp Jusda Logistics Corporation	Dynabook Inc.	Affiliate	Sales	268,425	1	Payment term 30 days	Note 1	Note 1	39,876	1	
Sharp Jusda Logistics Corporation	Sharp Nec Display Solutions, Ltd.	Affiliate	Sales	133,691	1	Payment term 40 days	Note 1	Note 1	16,162	-	
Sharp Jusda Logistics Corporation	Sharp Nec Display Solutions Europe Gmbh	Affiliate	Sales	306,427	2	Net 30 days	Note 1	Note 1	38,185	1	
Henan Fuchi Technology Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	12,388,084	2	Payment term 90 days	Note 1	Note 1	3,910,158	3	
Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	624,789,458	94	Payment term 90 days	Note 1	Note 1	107,125,467	94	
Henan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	23,234,250	4	Payment term 90 days	Note 1	Note 1	3,417,397	3	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	1,563,479	1	Net 90 days	Note 1	Note 1	612,271	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Foxconn Technology Group Co.,Ltd	Subsidiary	Sales	320,212	-	Net 90 days	Note 1	Note 1	89,747	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	149,588	-	Net 60 days	Note 1	Note 1	74,174	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	2,209,341	1	Net 90 days	Note 1	Note 1	434,192	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	Sales	65,126,910	32	Net 90 days	Note 1	Note 1	4,179,663	9	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	Sales	132,178,681	65	Net 90 days	Note 1	Note 1	43,258,343	89	

Differences in transaction terms compared to third party											
Transaction						transactions		Notes/accounts receivable (payable)			
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Garuda International Limited	Affiliate	Purchases	\$ 513,159	1	Net 90 days	Note 1	Note 1	(\$ 154,529) (	1)	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	424,018	-	Net 90 days	Note 1	Note 1	( 83,338)	-	
Cloud Network Technology Singapore Pte. Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Subsidiary	Sales	285,882	-	Net 60 days	Note 1	Note 1	53,089	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	512,386	-	Payment term 30 days	Note 1	Note 1	259,926	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	32,508,516	3	Net 60 days	Note 1	Note 1	16,919,667	4	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology Group Co.,Ltd	Subsidiary	Sales	214,361	-	Net 60 days	Note 1	Note 1	36,509	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Cz S.R.O.	Subsidiary	Sales	16,355,572	1	Net 180 days	Note 1	Note 1	12,230,497	3	
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co.,Ltd.	Subsidiary	Sales	32,956,709	3	Net 90 days	Note 1	Note 1	1,335,768	-	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	930,754	-	Net 60 days	Note 1	Note 1	225,462	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	694,665	-	Net 60 days	Note 1	Note 1	630,740	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology Cz S.R.O.	Subsidiary	Sales	106,058	-	Net 45 days	Note 1	Note 1	10,411	-	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	16,542,590	1	Payment term 90 days	Note 1	Note 1	3,762,252	1	
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	12,599,716	1	Net 90 days	Note 1	Note 1	2,879,690	1	
Cloud Network Technology Singapore Pte. Ltd.	Profit New Limited	Subsidiary	Sales	396,999	-	Payment term 30 days	Note 1	Note 1	156,995	-	
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	Sales	1,174,207	-	Payment term 30 days	Note 1	Note 1	608,097	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	7,373,101	1	Net 90 days	Note 1	Note 1	4,417,723	1	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Guiyang) CO., Ltd.	Subsidiary	Sales	2,093,059	-	Net 60 days	Note 1	Note 1	949,128	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	72,540,178	6	Payment term 30 days	Note 1	Note 1	73,740,848	17	
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	12,498,989	1	Net 60 days	Note 1	Note 1	1,877,965	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	101,822	-	Net 45 days	Note 1	Note 1	22,649	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	64,852,201	5	Net 180 days	Note 1	Note 1	51,128,962	12	

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	Sales	\$ 495,432	-	Payment term 30 days	Note 1	Note 1	\$ 109,731	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	68,903,522	5	Payment term 90 days	Note 1	Note 1	42,283,725	10	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	2,292,785	-	Net 60 days	Note 1	Note 1	543,500	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	48,927,849	4	Net 60 days	Note 1	Note 1	11,951,594	3	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Moebg Industria De Eletronicos Ltda.	Subsidiary	Sales	416,525	-	Net 120 days	Note 1	Note 1	92,211	-	
Cloud Network Technology Singapore Pte. Ltd.	CyberTAN Technology Inc.	Affiliate	Sales	141,704	-	Net 60 days	Note 1	Note 1	33,470	-	
Cloud Network Technology Singapore Pte. Ltd.	CyberTAN Technology Inc.	Affiliate	Purchases	1,272,759	-	Net 75 days	Note 1	Note 1	( 627,884)	-	
Cloud Network Technology Singapore Pte. Ltd.	FTP Technology Inc.	Affiliate	Purchases	480,386	-	Payment term 90 days	Note 1	Note 1	( 192,764)	-	
Cloud Network Technology Singapore Pte. Ltd.	Garuda International Limited	Affiliate	Purchases	787,862	-	Net 90 days	Note 1	Note 1	( 179,477)	-	
Cloud Network Technology Singapore Pte. Ltd.	Boardtek Electronics Corporation	Affiliate	Purchases	198,154	-	Payment term 90 days	Note 1	Note 1	( 47,752)	-	
Cloud Network Technology Singapore Pte. Ltd.	Sharp Corporation	Affiliate	Sales	536,190	-	Payment term 60 days	Note 1	Note 1	515	-	
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	172,452	-	Payment term 60 days	Note 1	Note 1	68,452	-	
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	3,815,778	7	Payment term 60 days	Note 1	Note 1	903,817	9	
Cloud Network Technology Kft.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	198,438	-	Payment term 60 days	Note 1	Note 1	23,862	-	
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	Sales	33,242,512	98	Net 30 days	Note 1	Note 1	18,373,206	97	
Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	729,747	2	Net 30 days	Note 1	Note 1	536,311	3	
Fulian Technology (Shanxi) Co., Ltd.	Fulian precision electronics (Zhengzhou) Co., Ltd	Subsidiary	Sales	406,367	1	Net 90 days	Note 1	Note 1	120,975	1	
Fulian Technology (Shanxi) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	105,965	-	Net 90 days	Note 1	Note 1	49,955	-	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	346,137	1	Net 30 days	Note 1	Note 1	118,225	1	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd	Subsidiary	Sales	505,409	2	Net 90 days	Note 1	Note 1	211,432	2	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	5,862,397	19	Net 30 days	Note 1	Note 1	466,348	4	

Differences in transaction terms compared to third party											
Transaction						transactions		Notes/accounts receivable (payable)			
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	\$ 747,494	2	Net 90 days	Note 1	Note 1	\$ 508,085	4	
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	19,705,786	65	Net 45 days	Note 1	Note 1	6,559,361	57	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	407,943	1	Net 90 days	Note 1	Note 1	11,335	-	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	2,198,636	7	Net 90 days	Note 1	Note 1	1,569,809	14	
Fulian Technology (Shanxi) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	3,399,522	15	Payment term 90 days	Note 1	Note 1	( 3,307,960) (	34)	
Cloud Network Technology USA Inc.	Foxconn Cz S.R.O.	Subsidiary	Sales	138,167	-	Net 45 days	Note 1	Note 1	24,702	-	
Cloud Network Technology USA Inc.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	956,658	-	Payment term 90 days	Note 1	Note 1	222,395	1	
Cloud Network Technology USA Inc.	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	123,429	-	Payment term 30 days	Note 1	Note 1	12,558	-	
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	10,773,087	5	Payment term 30 days	Note 1	Note 1	5,149,162	15	
Cloud Network Technology USA Inc.	Nsg Technology Inc.	Subsidiary	Sales	209,256	-	Net 30 days	Note 1	Note 1	33,450	-	
IPL International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	939,051	-	Payment term 30 days	Note 1	Note 1	362,516	-	
IPL International Limited	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	529,952	-	Payment term 30 days	Note 1	Note 1	127,716	-	
IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	447,319,779	86	Payment term 30 days	Note 1	Note 1	82,783,419	53	
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,360,788	-	Payment term 30 days	Note 1	Note 1	267,320	-	
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	71,400,798	14	Payment term 30 days	Note 1	Note 1	72,835,833	46	
IPL International Limited	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	556,205	-	Payment term 30 days	Note 1	Note 1	289,476	-	
IPL International Limited	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	575,198	-	Payment term 30 days	Note 1	Note 1	429,099	-	
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	Sales	925,663	26	Payment term 30 days	Note 1	Note 1	435,747	46	
Jusda Supply Chain Management Corporation	Belkin International, Inc.	Subsidiary	Sales	139,486	4	Payment term 30 days	Note 1	Note 1	1,292	-	
Jusda Supply Chain Management Corporation	FII USA Inc.	Subsidiary	Sales	193,253	5	Payment term 30 days	Note 1	Note 1	105,372	11	
Jusda Supply Chain Management Corporation	Smart Technologies Inc.	Subsidiary	Sales	118,467	3	Payment term 45 days	Note 1	Note 1	30,127	3	

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Differences in transaction terms compared to third party											
Transaction						transactions		Notes/accounts receivable (payable)			
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Huaian Fulitong Trading Co., Ltd.	Subsidiary	Sales	\$ 366,497	27	Payment term 90 days	Note 1	Note 1	\$ 4,201	2	
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	192,326	14	Payment term 60 days	Note 1	Note 1	22,720	8	
Afe, Inc.	FII USA Inc.	Subsidiary	Sales	116,873	71	Payment term 30 days	Note 1	Note 1	149,775	60	
Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	53,312,506	100	Net 60 days	Note 1	Note 1	2,854,016	99	
Fortunebay Technology Pte. Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Subsidiary	Sales	958,771	3	Net 45 days	Note 1	Note 1	148,532	3	
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	999,535	3	Net 45 days	Note 1	Note 1	106,587	2	
Fortunebay Technology Pte. Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	124,476	-	Net 45 days	Note 1	Note 1	1,798	-	
Fortunebay Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	2,459,619	7	Net 45 days	Note 1	Note 1	93,351	2	
Fortunebay Technology Pte. Ltd.	Bharat Fih Limited	Subsidiary	Sales	278,594	1	Net 60 days	Note 1	Note 1	67,363	1	
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,091,822	3	Payment term 90 days	Note 1	Note 1	390,170	8	
Fortunebay Technology Pte. Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	319,266	1	Net 45 days	Note 1	Note 1	18,716	-	
Fortunebay Technology Pte. Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	108,797	-	Net 45 days	Note 1	Note 1	11,266	-	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	106,750	-	Net 45 days	Note 1	Note 1	6,476	-	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	102,778	-	Net 45 days	Note 1	Note 1	28,165	1	
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,630,645	5	Net 45 days	Note 1	Note 1	234,618	5	
Fortunebay Technology Pte. Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	844,815	2	Net 45 days	Note 1	Note 1	59,736	1	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	6,011,287	17	Net 45 days	Note 1	Note 1	934,580	19	
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	2,166,672	6	Net 45 days	Note 1	Note 1	622,844	13	
Fortunebay Technology Pte. Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	130,281	-	Net 45 days	Note 1	Note 1	25,593	1	
Fortunebay Technology Pte. Ltd.	New Wing Interconnect Technology (Bac Giang) Co., Ltd	Subsidiary	Sales	243,701	1	Net 45 days	Note 1	Note 1	14,452	-	
Fortunebay Technology Pte. Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	4,107,838	12	Net 45 days	Note 1	Note 1	470,929	10	

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	\$ 2,709,822	8	Net 45 days	Note 1	Note 1	\$ 635,338	13	
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	4,086,727	12	Net 45 days	Note 1	Note 1	577,240	12	
Fortunebay Technology Pte. Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Subsidiary	Sales	993,950	3	Net 45 days	Note 1	Note 1	144,603	3	
Fortunebay Technology Pte. Ltd.	Nsg Technology Inc.	Subsidiary	Sales	124,322	-	Net 45 days	Note 1	Note 1	17,125	-	
Fortunebay Technology Pte. Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	145,302	-	Net 45 days	Note 1	Note 1	18,085	-	
Fortunebay Technology Pte. Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	231,904	1	Net 45 days	Note 1	Note 1	42,965	1	
Fortunebay Technology Pte. Ltd.	Interface Technology (Chengdu) Co., Ltd.	Affiliate	Sales	391,524	1	Net 45 days	Note 1	Note 1	8,748	-	
Fortunebay Technology Pte. Ltd.	Innolux Corporation	Other related party	Sales	159,049	-	Net 45 days	Note 1	Note 1	39,958	1	
Fortunebay Technology Pte. Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	113,452	-	Net 45 days	Note 1	Note 1	62,333	1	
Fortunebay Technology Pte. Ltd.	Goldtek Technology Co., Ltd.	Affiliate	Sales	155,176	-	Net 45 days	Note 1	Note 1	102	-	
Fortunebay Technology Pte. Ltd.	Goldtek Technology (Shenzhen) Co., Ltd.	Affiliate	Sales	127,833	-	Net 45 days	Note 1	Note 1	33,505	1	
Fortunebay Technology Pte. Ltd.	Ennoconn (Suzhou) Technology Co., Ltd.	Affiliate	Sales	282,067	1	Net 45 days	Note 1	Note 1	11,843	-	
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	6,757,612	97	Net 90 days	Note 1	Note 1	4,879,743	99	
Fulian Technology (Wuhan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	205,654	3	Payment term 30 days	Note 1	Note 1	73,551	1	
Fulian Technology (Hebi) Co., Ltd.	Fulian precision electronics (Zhengzhou) Co., Ltd	Subsidiary	Sales	1,269,624	14	Payment term 90 days	Note 1	Note 1	600,664	17	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	1,449,284	16	Payment term 90 days	Note 1	Note 1	705,035	20	
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd	Subsidiary	Sales	1,835,579	20	Payment term 90 days	Note 1	Note 1	812,547	23	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	1,176,077	13	Payment term 90 days	Note 1	Note 1	402,738	11	
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	250,641	3	Payment term 90 days	Note 1	Note 1	194,359	5	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	382,701	4	Payment term 90 days	Note 1	Note 1	137,527	4	
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	1,567,312	17	Payment term 90 days	Note 1	Note 1	290,925	8	

			Transaction		Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Percentage of total notes/accounts receivable (payable)		Footnote
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance		
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	\$ 263,175	3	Payment term 90 days	Note 1	Note 1	\$ 87,531	2	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	345,108	4	Payment term 90 days	Note 1	Note 1	130,526	4	
Fulian Technology (Hebi) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	517,943	6	Payment term 90 days	Note 1	Note 1	224,088	6	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian precision electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	112,116	6	Payment term 90 days	Note 1	Note 1	17,582	4	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	103,139	5	Net 30 days	Note 1	Note 1	17,452	4	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	145,850	7	Payment term 90 days	Note 1	Note 1	44,533	9	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	352,646	18	Net 60 days	Note 1	Note 1	39,222	8	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	118,966	6	Payment term 30 days	Note 1	Note 1	23,568	5	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	168,869	9	Payment term 30 days	Note 1	Note 1	10,921	2	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	152,461	8	Net 30 days	Note 1	Note 1	40,387	9	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	103,422	5	Net 90 days	Note 1	Note 1	10,459	2	
Sharp Jusda Logistics Malaysia Sdn. Bhd.	Sharp Electronics (Malaysia) Sdn. Bhd.	Affiliate	Sales	223,343	78	Payment term 30 days	Note 1	Note 1	13,755	66	
Sharp Jusda Logistics (Hong Kong) Co., Ltd.	Sharp Corporation	Affiliate	Sales	365,457	50	Payment term 30 days	Note 1	Note 1	-	-	
Sharp Jusda Logistics (Hong Kong) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	368,290	50	Payment term 30 days	Note 1	Note 1	-	-	
Triple Win Technology (Jincheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	3,132,133	68	Payment term 90 days	Note 1	Note 1	126,410	25	
Triple Win Technology (Jincheng) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	1,182,977	26	Payment term 90 days	Note 1	Note 1	182,305	35	
Hcc Teletron (HK) Technology Co., Limited	Fusing International Inc.	Subsidiary	Sales	135,185	19	Net 45 days	Note 1	Note 1	-	-	
Hcc Teletron (HK) Technology Co., Limited	Foxconn Technology Co., Ltd.	Affiliate	Purchases	142,991	22	Net 30 days	Note 1	Note 1	( 15,307) (	20)	
Likom De Mexico S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	522,665	100	Payment term 30 days	Note 1	Note 1	51,797	100	
Bangtai International Logistics Co., Ltd.	Mega Well Limited	Subsidiary	Sales	133,019	7	Net 60 days	Note 1	Note 1	91,132	20	
Bangtai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	462,251	23	Net 60 days	Note 1	Note 1	302,691	65	

Differences in transaction terms compared to third party											
Transaction						transactions		Notes/accounts receivable (payable)			
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
FII USA Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	\$ 442,679	1	Payment term 90 days	Note 1	Note 1	\$ 126,552	2	
FII USA Inc.	Pce Paragon Solutions (USA) Inc.	Subsidiary	Sales	169,638	-	Payment term 90 days	Note 1	Note 1	169,136	2	
Rayprus Technologies Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	130,494	55	Net 90 days	Note 1	Note 1	39,101	44	
Rayprus Technologies Ltd.	Best Ever Industries Limited	Subsidiary	Sales	105,055	45	Payment term 30 days	Note 1	Note 1	50,589	56	
Kunshan Tengyang Intelligent Technology Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	134,381	40	Payment term 60 days	Note 1	Note 1	30,338	60	
Kunshan Tengyang Intelligent Technology Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	186,900	55	Payment term 60 days	Note 1	Note 1	20,387	40	
Fulian Technology (Lankao) Co., Ltd.	IPL International Limited	Subsidiary	Sales	15,341,566	99	Net 45 days	Note 1	Note 1	4,526,928	98	
Chengdu Zhuxuntong Import & Export Co., Ltd.	Jusda Supply Chain Management International Co.,Ltd.	Subsidiary	Sales	114,622	58	Net 10 days	Note 1	Note 1	19,890	67	
Shanghai Topone Logistics Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	120,889	3	Payment term 30 days	Note 1	Note 1	16,451	2	
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	74,492,917	100	Payment term 60 days	Note 1	Note 1	42,110,284	100	
Sharp Jusda Logistics (Germany) Gmbh	Sharp Devices Europe Gmbh	Affiliate	Sales	302,218	70	Payment term 30 days	Note 1	Note 1	-	-	
Shunyun Technology (Ha Noi, Vietnam) Limited	Shunyun Technology Holdings Limited	Subsidiary	Sales	914,994	100	Payment term 120 days	Note 1	Note 1	486,380	100	
Sharp Jusda Logistics Corporation (US)	Sharp Electronics Corporation	Affiliate	Sales	1,793,997	73	Payment term 30 days	Note 1	Note 1	802,287	75	
Sharp Jusda Logistics Corporation (US)	Dynabook Americas, Inc.	Affiliate	Sales	271,534	11	Payment term 30 days	Note 1	Note 1	69,019	6	
Sharp Jusda Logistics Corporation (US)	Sharp Nec Display Solutions Of America, Inc.	Affiliate	Sales	385,304	16	Payment term 30 days	Note 1	Note 1	197,438	18	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	128,941	5	30 days after validation	Note 1	Note 1	38,601	7	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd	Subsidiary	Sales	886,458	37	Payment term 90 days	Note 1	Note 1	74,476	14	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,025,615	43	Net 60 days	Note 1	Note 1	293,446	54	
Zettmage Technologies Japan Inc.	Zettmage Solutions, Inc.	Affiliate	Sales	177,223	100	Advance payment	Note 1	Note 1	-	-	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd	Fulian precision electronics (Zhengzhou) Co., Ltd	Subsidiary	Sales	350,555	12	Net 90 days	Note 1	Note 1	340,753	18	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	164,521	6	Net 90 days	Note 1	Note 1	99,257	5	

						Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)			Footnote
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd	Fulian Yuzhan Technology (Henan) Co., Ltd	Subsidiary	Sales	\$ 511,174	17	Net 90 days	Note 1	Note 1	\$ 372,685	19	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	453,041	15	Net 90 days	Note 1	Note 1	73,786	4	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	784,749	27	Net 90 days	Note 1	Note 1	431,709	22	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	394,481	13	Net 90 days	Note 1	Note 1	384,514	20	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	157,943	5	Net 90 days	Note 1	Note 1	133,089	7	
Fulian Cloud Computing (Tianjin) Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	1,126,011	2	Net 90 days	Note 1	Note 1	240,886	3	
Fulian Cloud Computing (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	4,802,839	9	Net 90 days	Note 1	Note 1	685,391	7	
iCana Inc.	iCana Ltd.	Subsidiary	Sales	345,084	98	Payment term 30 days	Note 1	Note 1	59,885	100	
Shunyun Technology (Zhongshan) Limited	Shunyun Technology Holdings Limited	Subsidiary	Sales	542,747	94	Payment term 60 days	Note 1	Note 1	177,172	91	
Fulain Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	2,527,515	99	Net 30 days	Note 1	Note 1	774,479	97	
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	125,960,953	98	Net 30 days	Note 1	Note 1	29,847,812	98	
Taiyuan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	2,836,042	2	Net 30 days	Note 1	Note 1	556,964	2	
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	12,045,145	95	Net 80 days	Note 1	Note 1	5,127,288	100	
Sound Solutions (Zhenjiang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,058,132	92	Payment term 90 days	Note 1	Note 1	85,346	68	
Foxconn Technology Service And Logistics Limited	Foxconn Cz S.R.O.	Subsidiary	Sales	4,384,930	100	Payment term 45 days	Note 1	Note 1	783,513	100	
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	Sales	799,772	12	Net 30 days	Note 1	Note 1	192,396	16	
Joyspeed Global Cargo China Limited	Jusda India Supply Chain Management Private Limited	Subsidiary	Sales	115,215	2	Payment term 60 days	Note 1	Note 1	16,912	1	
Fulian Precision Technology Ganzhou Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	300,487	100	Net 90 days	Note 1	Note 1	317,515	100	
Nsg Technology Inc.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	477,888	8	Payment term 30 days	Note 1	Note 1	3,731	1	
Nsg Technology Inc.	Mega Well Limited	Subsidiary	Sales	262,284	5	Payment term 30 days	Note 1	Note 1	75,136	11	
Nsg Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	4,565,376	80	Payment term 30 days	Note 1	Note 1	578,482	82	

Differences in transaction terms compared to third party											
Transaction						transactions		Notes/accounts receivable (payable)			
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Premier Image Technology (China) Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	\$ 1,611,882	47	Net 30 days	Note 1	Note 1	\$ 374,489	43	
Premier Image Technology (China) Ltd.	Champ Tech Optical (FoShan) Corporation	Affiliate	Purchases	290,900	12	30 days after validation	Note 1	Note 1	( 12,572)	( 3)	
Premier Image Technology (China) Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	249,453	10	90 days after validation	Note 1	Note 1	( 53,360)	( 11)	
Premier Image Technology (China) Ltd.	Dynabook Technology (Taiwan) Co., Ltd.	Affiliate	Sales	150,033	4	Payment term 60 days	Note 1	Note 1	8,011	1	
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	3,125,197	5	Payment term 60 days	Note 1	Note 1	857,664	4	
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	53,855,421	94	Payment term 60 days	Note 1	Note 1	22,967,715	96	
Jusda International Supply Chain Management (Vietnam) Company Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	359,128	15	Net 30 days	Note 1	Note 1	96,547	11	
Jusda International Supply Chain Management (Vietnam) Company Limited	Funing Precision Component Co.,Ltd.	Subsidiary	Sales	393,687	16	Net 30 days	Note 1	Note 1	93,164	11	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	632,986	26	Payment term 30 days	Note 1	Note 1	232,073	27	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	512,666	21	Net 30 days	Note 1	Note 1	218,351	25	
Jusda International Supply Chain Management (Vietnam) Company Limited	Sharp Electronics (Vietnam) Company Limited	Affiliate	Sales	151,084	6	Net 45 days	Note 1	Note 1	37,987	4	
Foxconn Moebg Industria De Eletronicos Ltda.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	3,762,249	29	Payment term 30 days	Note 1	Note 1	73,736	3	
Competition Team Technology (India) Private Limited	Foxconn Technology (India) Private Limited	Subsidiary	Sales	106,699	1	Payment term 100 days	Note 1	Note 1	47,279	2	
Foxconn Hon Hai Technology India Mega Development Private Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	198,545	-	Payment term 30 days	Note 1	Note 1	102,124	1	
Foxconn Hon Hai Technology India Mega Development Private Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	475,476	1	Payment term 30 days	Note 1	Note 1	77,527	1	
Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc	Subsidiary	Sales	131,651	-	Net 60 days	Note 1	Note 1	3,040	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Taiyuan Fuchi Technology Co., Ltd.	Subsidiary	Sales	176,671	-	Net 90 days	Note 1	Note 1	-	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Avary Technology (India) Private Limited	Affiliate	Purchases	115,465	-	Net 90 days	Note 1	Note 1	( 9,317)	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Foxlink India Electric Private Limited	Other related party	Purchases	661,578	1	Net 90 days	Note 1	Note 1	( 292,065)	( 1)	
Competition Team Technology (Vietnam) Company Limited	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	1,314,566	11	Payment term 60 days	Note 1	Note 1	108,875	8	
Competition Team Technology (Vietnam) Company Limited	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	Purchases	789,101	7	Payment term 30 days	Note 1	Note 1	( 222,611)	( 21)	

			Transaction		Differences in transaction terms compared to third party transactions				Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Fukang Technology Company Limited	S&B Industry Inc.	Subsidiary	Sales	\$ 359,797	13	Net 90 days	Note 1	Note 1	\$ 179,710	14	
Fukang Technology Company Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	2,341,012	87	Net 90 days	Note 1	Note 1	1,110,398	86	

Note 1: The prices and terms to related parties were not significantly different from transactions with third parties, except for particular transactions with no similar transactions to compare with. For these transactions, the prices and terms were determined in accordance with mutual agreements.

Note 2: The Group sold materials to the above related parties for processing and repurchased the finished goods. The sales amount of materials and repurchase price of finished goods were offset against each other and shown at net amount in the financial statements.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Receivables from related parties reaching NT\$100 million or 20% of paid-in capital or more  
For the year ended December 31, 2022

Table 8

Expressed in thousands of TWD  
(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	\$ 5,335,534	5	\$ 2,310,541	Subsequent Collection	\$ 1,831,922	\$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	81,881,490 (Shown as other receivables)(Note)		4,916	Subsequent Collection	51,885,660	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	258,423,821 (Shown as other receivables)(Note)		665,226	Subsequent Collection	124,728,832	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	196,321,359 (Shown as other receivables)(Note)		-	Subsequent Collection	39,941,563	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	271,581,428 (Shown as other receivables)(Note)		34,762,172	Subsequent Collection	135,573,811	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	78,546,837 (Shown as other receivables)(Note)		-	-	21,665,877	-
Hon Hai Precision Industry Co., Ltd.	HeNan FuChi Technology Co., Ltd.	Subsidiary	104,402,446 (Shown as other receivables)(Note)		6,266,985	Subsequent Collection	75,809,088	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics	Subsidiary	58,773,939	4	-	-	28,367,372	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen)	Subsidiary	30,919,103	4	2,892,603	Subsequent Collection	6,290,489	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics	Subsidiary	1,548,530	4	139	Subsequent Collection	427,137	-
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	6,159,723	2	5,159,743	Subsequent Collection	33,265	-
Hon Hai Precision Industry Co., Ltd.	Funing Precision Component Co.,Ltd.	Subsidiary	326,865	10	326,865	Subsequent Collection	102,767	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	566,848	3	97,776	Subsequent Collection	192,806	-
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	259,971	4	204	Subsequent Collection	167,666	97
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	370,510	3	18	Subsequent Collection	176,753	139
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	2,007,782	5	1,271,447	Subsequent Collection	729,755	-



Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	\$ 231,855	4	\$ -	-	\$ 98,186	\$ 87
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (Malaysia) Sdn. Bhd.	Affiliate	756,093	6	121	Subsequent Collection	153,192	284
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	175,863	10	68,460	Subsequent Collection	108,681	66
Hon Hai Precision Industry Co., Ltd.	Sakai Display Products Corporation	Affiliate	822,317	2	822,317	Subsequent Collection	32,141	822,317
ShunSin Technology (Zhong Shan) Limited	Shunsin Technology Holdings Limited	Subsidiary	152,490	1	-	-	127,338	-
Ambit Microsystem (Shanghai) Co., Ltd.	Mega Well Limited	Subsidiary	127,383	1	-	-	127,383	-
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	150,623	6	8,897	Subsequent Collection	141,726	-
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Kft.	Subsidiary	105,199	3	5,441	Subsequent Collection	99,757	-
Ingrasys Technology Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	920,708	7	515	Subsequent Collection	-	-
Ingrasys Technology Co., Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	289,888	4	43,354	Subsequent Collection	-	-
Ingrasys Technology Co., Ltd.	Foxconn Technology Cz S.R.O.	Subsidiary	116,145	4	-	-	-	-
Ingrasys Technology Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	3,319,196	3	1,326,568	Subsequent Collection	-	-
Ingrasys Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	11,314,900	3	3,878,932	Subsequent Collection	-	-
Ingrasys Technology Co., Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	169,154	7	-	-	-	-
Ingrasys Technology Co., Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Subsidiary	168,967	9	1,559	Subsequent Collection	-	-
Ingrasys Technology Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	615,960	3	45,235	Subsequent Collection	55,357	-
Ingrasys Technology Co., Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	445,896	7	-	-	-	-
Ingrasys Technology Co., Ltd.	Cloud Network Technology USA Inc.	Subsidiary	5,682,498	3	3,310,084	Subsequent Collection	-	-
Ingrasys Technology Co., Ltd.	FII USA Inc.	Subsidiary	505,571	2	504,324	Subsequent Collection	-	-
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	126,370	8	-	-	-	-
Ingrasys Technology USA Inc.	FII USA Inc.	Subsidiary	533,440	6	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hon-Ling Technology Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	\$ 374,407	2	\$ -	-	\$ 368,125	\$ -
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	227,493	3	-	-	223,122	-
Foxconn Global Network Corporation	Asia Pacific Telecom Co., Ltd.	Subsidiary	211,464	1	-	-	97,443	-
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	427,569	4	-	-	268,629	-
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	37,400,875	4	-	-	9,149,670	-
FIH Precision Componet (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Subsidiary	224,061	9	-	-	31,883	-
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	104,612	3	-	-	-	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Subsidiary	225,365	2	-	-	159,108	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	2,615,517	-	-	-	-	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	118,245	3	-	-	2,348	-
FIH (Hong Kong) Limited	Ensky Technology Pte. Ltd.	Subsidiary	152,393	1	-	-	4,617	-
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	1,306,102	7	-	-	9,664	490
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	2,079,478	7	-	-	1,052,975	780
FIH (Hong Kong) Limited	Yantai Xiaye Electrons Co., Ltd.	Affiliate	981,229	4	-	-	462,966	368
Futaijing Precision Electrons(Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	1,048,776	7	-	-	1,048,776	-
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	12,038,275	4	-	-	22,023	-
Foxconn (Far East) Limited	Oriental Dragon Holdings Limited	Subsidiary	147,408	-	-	-	-	-
Foxconn (Far East) Limited	Foxteq Holdings Inc.	Subsidiary	147,408	-	-	-	-	-
Foxconn (Far East) Limited	Best Behaviour Holdings Limited	Subsidiary	147,408	-	-	-	147,408	-
Precision Technology Investments Pte. Ltd.	Simply Smart Limited	Subsidiary	164,820	1	-	-	104,031	-
Foxconn Technology Group Co.,Ltd	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	985,663	1	-	-	867,046	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn Technology Group Co.,Ltd	Ur Materials (ShenZhen) Co., Ltd.	Subsidiary	\$ 121,166	1	\$ 11,222	Subsequent Collection	\$ 24,771	\$ -
Foxconn Technology Group Co.,Ltd	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	123,260	-	19,641	Subsequent Collection	37,256	-
Fu Ding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	8,786,825	2	-	-	-	-
Triple Win Technology(ShenZhen) Co.Ltd	Best Ever Industries Limited	Subsidiary	10,482,845	2	-	-	10,482,845	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	758,492	1	-	-	-	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	2,739,144	1	-	-	-	-
Foxconn (KunShan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	932,418	10	-	-	-	-
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	3,333,174	3	69,123	Subsequent Collection	-	-
Competition Team Technologies Limited	Best Behaviour Holdings Limited	Subsidiary	11,252,892	-	-	-	-	-
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	5,924,609	2	-	-	5,784,408	-
eCMMS S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	666,284	2	-	-	-	-
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	402,016	6	-	-	-	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	577,423	1	-	-	398,650	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	619,548	2	-	-	19,030	-
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	275,047	2	-	-	-	-
Pce Paragon Solutions (Mexico) S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	282,194	3	-	-	282,194	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Subsidiary	123,915	1	-	-	50,775	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Futaihua Industrial (Shenzhen)	Subsidiary	157,029	1	-	-	56,232	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	144,629	1	-	-	36,082	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	123,385	1	-	-	83,033	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	151,223	4	-	-	137,155	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	\$ 115,840	1	\$ -	-	\$ 39,845	\$ -
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Subsidiary	263,112	1	-	-	20,786	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed global cargo Co., Ltd.	Subsidiary	597,786	-	-	-	152,056	-
Fuyu Electronical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	5,273,789	3	-	-	-	-
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	418,502	10	-	-	-	-
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	19,632,650	3	12,227,507	Subsequent Collection	-	-
Foxconn Baja California S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	772,229	2	-	-	727,618	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	445,520	1	47,704	Subsequent Collection	-	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	100,925	4	87,631	Subsequent Collection	-	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	106,851	-	74,591	Subsequent Collection	-	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	422,035	1	-	-	369,322	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	20,733,169	1	-	-	19,792,096	7,775
Top Step Enterprises Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	138,519	1	-	-	-	-
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	355,856	8	-	-	-	-
Foxconn Technology CZ S.R.O.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	218,317	4	-	-	-	-
Huaian Fultong Trading Co., Ltd.	Tekcon Huizhou Electronics Co., Ltd.	Affiliate	149,150	1	20,801	Subsequent Collection	2,600	56
Foxconn Image & Printing Product Pte. Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	230,669	1	21,439	Subsequent Collection	-	-
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	409,180	2	2,326	Subsequent Collection	-	-
Pce Technology De Juarez S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	383,833	3	-	-	383,833	-
Pce Technology De Juarez S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	312,698	3	-	-	312,698	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	170,706	1	24,911	Subsequent Collection	24,120	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Group Co.,Ltd	Subsidiary	\$ 104,798	1	\$ 37,550	Subsequent Collection	\$ 100,833	\$ -
Futaihua Industrial (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	106,451	1	1,177	Subsequent Collection	62,492	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	15,175,463	-	-	-	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	230,365,753	1	59,984,664	Subsequent Collection	83,161,106	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics	Subsidiary	637,221	1	3,139	Subsequent Collection	545,831	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	672,238	-	307,801	Subsequent Collection	536,397	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	318,260	1	56,487	Subsequent Collection	151,237	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Subsidiary	157,733	-	155,967	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	103,139	1	-	-	100,298	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	743,494	1	383	Subsequent Collection	43	-
Futaihua Industrial (Shenzhen) Co., Ltd.	G-Tech Optoelectronics Corporation	Affiliate	129,188	2	-	-	71,178	48
Futaihua Industrial (Shenzhen) Co., Ltd.	Ruizhida Optoelectronics (ChengDu) Limited	Affiliate	103,785	1	19,336	Subsequent Collection	19,337	39
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	513,217	3	-	-	501,571	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	1,648,783	1	1,059,473	Subsequent Collection	503,270	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fusing International Inc.	Subsidiary	277,215	1	277,215	Subsequent Collection	276,233	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	2,365,822	1	692,066	Subsequent Collection	2,365,822	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innocom Technology (Chongqing) Co., Ltd.	Subsidiary	103,189	-	103,189	Subsequent Collection	-	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	345,391	1	255,243	Subsequent Collection	208,558	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Interface Technology (Chengdu) Co., Ltd.	Affiliate	187,644	2	22,339	Subsequent Collection	145,503	70
Foxconn Precision Electronics (YanTai) Co., Ltd.	FuTaiJing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	362,650	1	-	-	362,650	-
Foxconn Precision Electronics (YanTai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	458,746	1	-	-	18,973	-

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Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Precision Electronics (TianJin) Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	\$ 422,690	4	\$ -	-	\$ -	\$ -
Fulian Precision Electronics (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	24,983,052	3	-	-	-	-
Fulian Precision Electronics (TianJin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	10,989,814	2	-	-	-	-
Fulian Precision Electronics (TianJin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	542,851	5	-	-	-	-
Fulian Precision Electronics (TianJin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	3,562,663	1	-	-	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	320,390,386	1	184,449,252	Subsequent Collection	190,907,029	-
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics	Subsidiary	134,013	1	31,657	Subsequent Collection	22,414	-
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	856,951	3	10,031	Subsequent Collection	-	-
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	156,015	6	-	-	-	-
Jusda Supply Chain Management International Co., Ltd.	Shanghai Joyspeed global cargo Co., Ltd.	Subsidiary	156,820	1	-	-	23,042	-
Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	143,875	-	-	-	-	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	49,966,105	3	26,159,576	Subsequent Collection	-	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	125,361	3	-	-	-	-
Fulian precision electronics (Zhengzhou) Co., Ltd	Cloud Network Technology (Samoa) Limited	Subsidiary	405,972	10	-	-	-	-
Fulian precision electronics (Zhengzhou) Co., Ltd	IPL International Limited	Subsidiary	21,743,601	3	803,839	Subsequent Collection	-	-
Fulian precision electronics (Zhengzhou) Co., Ltd	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	299,305	8	-	-	-	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision Electronics	Subsidiary	5,037,159	2	-	-	5,037,159	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	184,220	-	952	Subsequent Collection	90,128	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Hongfusheng Precision Electronics (ZhengZhou) Co., Ltd.	Subsidiary	309,934	1	-	-	167,774	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	HeNan FuChi Technology Co., Ltd.	Subsidiary	183,099	-	88,035	Subsequent Collection	137,014	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	415,636,861	1	-	-	327,686,965	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	\$ 2,605,612	1	\$ 1,386,349	Subsequent Collection	\$ 381,097	\$ -
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	4,751,563	1	2,096,506	Subsequent Collection	61,293	-
Profit New Limited	Ingrasys Technology Co., Ltd.	Subsidiary	18,797,676	9	-	-	-	-
Profit New Limited	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	2,322,788	8	-	-	-	-
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	127,190	1	-	-	-	-
Profit New Limited	Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Subsidiary	8,993,994	1	-	-	-	-
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	15,753,579	8	-	-	-	-
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	96,387,713	1	-	-	-	-
Fusing International Inc.	Simply Smart Limited	Subsidiary	158,871	1	158,871	Subsequent Collection	-	-
Fast Victor Limited	Best Behaviour Holdings Limited	Subsidiary	4,960,266	1	-	-	-	-
Fast Victor Limited	Foxconn Precision Electronics	Subsidiary	40,712,185	1	-	-	-	-
Competition Team Ireland Limited	Foxconn European Manufacturing Services S.R.O.	Subsidiary	483,801	1	250,088	Subsequent Collection	419,857	-
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	157,269	5	66,206	Subsequent Collection	157,269	-
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronic Co., Ltd.	Subsidiary	1,193,829	1	522,592	Subsequent Collection	1,096,608	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	122,667,184	1	-	-	2,667,395	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	3,575,338	1	-	-	1,841,683	-
Simply Smart Limited	FIH (Hong Kong) Limited	Subsidiary	113,698	1	-	-	72,950	-
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	310,948	2	-	-	310,948	-
Simply Smart Limited	Futaihua Industrial (Shenzhen)	Subsidiary	468,407	1	70,762	Subsequent Collection	189,534	-
Simply Smart Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	102,543	1	30,520	Subsequent Collection	66,651	-
Simply Smart Limited	Fusing International Inc.	Subsidiary	243,502	1	184,628	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	\$ 2,091,657	1	\$ 421,152	Subsequent Collection	\$ 1,959,298	\$ -
Scientific-Atlanta De Mexico S. De R. L. De C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	544,411	1	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Subsidiary	111,000	2	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	17,711,601	2	1,932,592	Subsequent Collection	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	243,258	3	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	243,710	3	-	-	-	-
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	200,442	1	6,383	Subsequent Collection	104,347	-
Foxconn Interconnect Technology Limited	Ingrasys Technology Co., Ltd.	Subsidiary	129,714	5	-	-	113,349	-
Foxconn Interconnect Technology Limited	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	425,624	4	-	-	237,772	-
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	536,536	8	-	-	357,794	-
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	162,789	6	2,312	Subsequent Collection	151,006	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	302,654	8	-	-	217,423	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	123,020	3	325	Subsequent Collection	64,007	-
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	340,984	5	-	-	93,913	-
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen)	Subsidiary	178,802	3	-	-	84,618	-
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	357,940	5	2,231	Subsequent Collection	169,124	-
Foxconn Interconnect Technology Limited	HongZhaoDa Integrated Innovative Service (KunShan) Co.,Ltd.	Subsidiary	117,462	5	-	-	117,202	-
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	405,017	6	5,051	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	2,080,388	7	1,024	Subsequent Collection	363,629	-
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd	Subsidiary	1,088,241	7	9,012	Subsequent Collection	1,068,926	-
Foxconn Interconnect Technology Limited	HeNan FuChi Technology Co., Ltd.	Subsidiary	150,666	4	741	Subsequent Collection	93,865	-



Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	\$ 2,366,653	3	\$ -	-	\$ 68,785	\$ -
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	124,455	10	-	-	1,177	-
Foxconn Interconnect Technology Limited	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	145,859	5	839	Subsequent Collection	145,859	-
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	245,650	4	6,113	Subsequent Collection	135,821	92
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	426,362	3	4,601	Subsequent Collection	162,360	160
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	485,123	4	1,017	Subsequent Collection	138,087	182
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	104,182	5	-	-	55,047	39
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	339,084	5	-	-	91,678	127
ScienBiziP Consulting Inc.	Fg Innovation Company Limited	Subsidiary	101,607	1	-	-	36,081	-
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	15,898,536	5	2,168	Subsequent Collection	-	-
Jusda International Limited	Jusda International Logistics (Taiwan) Co., Ltd.	Subsidiary	138,882	1	-	-	138,882	-
Jusda International Limited	Fusing International Inc.	Subsidiary	128,728	3	-	-	128,728	-
Jusda International Limited	Sharp Jusda Logistics Corp.	Subsidiary	1,380,827	1	-	-	1,253,680	-
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	408,728	1	-	-	408,728	-
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiary	456,799	-	-	-	5,981	-
Jusda International Limited	Joyspeed Global Cargo China Limited	Subsidiary	1,102,860	1	-	-	223,010	-
Jusda International Limited	Innolux USA Inc.	Other related party	353,442	2	-	-	353,442	133
Chongqing Jingmei Precision Electronic Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	864,735	2	-	-	864,735	-
Kunshan Fuchengke Precision Electronical Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	111,701	1	-	-	-	-
Ecmms Precision Singapore Pte. Ltd.	Competition Team Technology Usa Inc.	Subsidiary	8,006,196	2	-	-	7,718,692	-
Ecmms Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	4,786,053	1	-	-	1,978,338	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Ecmms Precision Singapore Pte. Ltd.	Foxteq Singapore Pte. Ltd.	Subsidiary	\$ 368,726	1	\$ 368,726	Subsequent Collection	\$ -	\$ -
Ecmms Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. De C.V.	Affiliate	623,743	1	3,889	Subsequent Collection	317,577	234
Jinchen Hongren Technology Co., Ltd	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	114,743	6	69,396	Subsequent Collection	-	-
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	10,590,222	5	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	735,864	9	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	3,832,971	8	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	1,942,697	8	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology Cz S.R.O.	Subsidiary	153,794	5	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	218,704	5	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	1,095,789	2	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,879,072	6	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	4,062,896	5	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	1,714,990	9	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	\$ 1,137,781	7	\$ -	-	\$ -	-
Falcon Precision Trading Pte. Ltd.	Hongfujin Precision Electronics	Subsidiary	1,140,842	-	-	-	1,136,788	-
Foxconn Oe Technologies Singapore Pte. Ltd.	Foxconn OE Technologies Inc.	Subsidiary	361,052	4	-	-	-	-
Fulian Precision Electronics (Guiyang) Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	327,796	6	2,623	Subsequent Collection	2,623	-
Fulian Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	984,908	2	163,890	Subsequent Collection	106,564	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	783,593	10	137,893	Subsequent Collection	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	1,104,057	9	127,028	Subsequent Collection	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	24,849,928	10	12,883,128	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Technology (Jincheng) Co., Ltd.	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	\$ 153,701	2	\$ 42,341	Subsequent Collection	\$ -	\$ -
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	675,439	2	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	177,362	2	91,251	Subsequent Collection	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	457,737	1	26,864	Subsequent Collection	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (ShanXi) Co., Ltd.	Subsidiary	559,988	2	355,554	Subsequent Collection	-	-
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	5,018,233	3	2,518,471	Subsequent Collection	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	391,713	2	-	-	-	-
Lankao Yufu Precision Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	102,520	1	-	-	34,387	-
Lankao Yufu Precision Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	1,304,359	1	-	-	1,097,592	-
Foxconn Precision International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	111,272	4	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Subsidiary	334,616	10	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	2,282,370	6	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	1,717,782	4	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	2,923,082	10	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	839,906	6	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	18,502,083	8	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (ShanXi) Co., Ltd.	Subsidiary	2,243,508	10	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	120,812,607	4	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	542,619	8	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	1,054,290	10	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	740,712	7	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhou Kou) Co., Ltd	Subsidiary	\$ 698,351	2	\$ -	-	\$ -	\$ -
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	324,567	1	324,567	Subsequent Collection	289,538	-
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	1,670,584	1	1,670,584	Subsequent Collection	1,670,584	-
Competition Team Technology Mexico S.A. De C.V.	Sharp Corporation Mexico, S.A. De C.V.	Affiliate	138,298	1	-	-	10,362	52
Jusda Europe S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	121,933	3	-	-	84,910	-
Sharp Jusda Logistics Corp.	Sharp Jusda Logistics (Germany) Gmbh	Subsidiary	118,647	1	-	-	-	-
Sharp Jusda Logistics Corp.	Sharp Jusda Logistics Corporation (US)	Subsidiary	997,781	1	-	-	-	-
Sharp Jusda Logistics Corp.	Sharp Corporation	Affiliate	796,421	3	-	-	-	299
Sharp Jusda Logistics Corp.	Sharp Marketing Japan Corporation	Affiliate	205,363	3	-	-	-	77
Sharp Jusda Logistics Corp.	SHARP (PHILS.) CORPORATION	Affiliate	107,924	1	-	-	-	40
Henan Fuchi Technology Co., Ltd.	Futaihua Industrial (Shenzhen)	Subsidiary	3,910,158	2	-	-	3,910,158	-
Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics	Subsidiary	107,125,467	2	13,405,564	Subsequent Collection	103,726,866	-
Henan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics	Subsidiary	3,417,397	3	925,655	Subsequent Collection	3,417,397	-
Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	612,271	4	434,151	Subsequent Collection	-	-
Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	434,192	3	81	Subsequent Collection	-	-
Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	4,179,663	5	-	-	-	-
Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	43,258,343	3	2,597	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	259,926	6	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	16,919,667	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	12,230,497	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co.,Ltd.	Subsidiary	1,335,768	4	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	\$ 225,462	2	\$ -	-	\$ -	\$ -
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	630,740	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	3,762,252	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	2,879,690	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Profit New Limited	Subsidiary	156,995	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	608,097	8	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	4,417,723	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	949,128	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	73,740,848	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Subsidiary	1,877,965	5	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	51,128,962	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	109,731	6	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	126,874	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	42,283,725	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	543,500	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	11,951,594	3	-	-	-	-
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	903,817	3	-	-	-	-
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	18,373,206	10	-	-	-	-
Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	536,311	3	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	120,975	5	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	118,225	3	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	\$ 211,432	4	\$ -	-	\$ -	\$ -
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	466,348	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	508,085	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	6,559,361	5	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	1,569,809	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	1,840,803	2	-	-	-	690
Cloud Network Technology USA Inc.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	222,395	2	13,155	Subsequent Collection	264	-
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	5,149,162	3	3,207,210	Subsequent Collection	-	-
IPL International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	362,516	10	-	-	-	-
IPL International Limited	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	127,716	8	-	-	-	-
IPL International Limited	Foxconn Precision International Limited	Subsidiary	82,783,419	1	-	-	-	-
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	267,320	9	-	-	-	-
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	72,835,833	3	-	-	-	-
IPL International Limited	Fulian Technology (ShanXi) Co., Ltd.	Subsidiary	289,476	1	-	-	-	-
IPL International Limited	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	429,099	5	-	-	-	-
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	435,747	1	-	-	31,853	-
Jusda Supply Chain Management Corporation	FII USA Inc.	Subsidiary	105,372	1	-	-	6,012	-
Jusda Supply Chain Management Corporation	Innolux USA Inc.	Other related party	122,486	-	-	-	-	46
Afe, Inc.	FII USA Inc.	Subsidiary	149,775	-	-	-	541	-
Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	2,854,016	1	-	-	1,696,695	-
Fortunebay Technology Pte. Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Subsidiary	148,532	3	-	-	148,532	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
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Fortunebay Technology Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	\$ 106,587	2	\$ -	-	\$ 106,587	\$ -
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	390,170	1	-	-	298,726	-
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen)	Subsidiary	234,618	2	-	-	234,618	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics	Subsidiary	934,580	2	-	-	934,580	-
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	622,844	2	-	-	622,844	-
Fortunebay Technology Pte. Ltd.	HeNan FuChi Technology Co., Ltd.	Subsidiary	470,929	2	-	-	470,929	-
Fortunebay Technology Pte. Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Subsidiary	635,338	2	-	-	635,338	-
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	577,240	3	-	-	563,192	-
Fortunebay Technology Pte. Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Subsidiary	144,603	2	-	-	144,603	-
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	4,879,743	1	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	600,664	3	59,364	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	705,035	3	554,089	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	812,547	2	24,369	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	402,738	2	323,702	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	194,359	2	140,007	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (ShanXi) Co., Ltd.	Subsidiary	137,527	2	101,550	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	290,925	3	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	130,526	3	40,040	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	224,088	3	58,057	Subsequent Collection	-	84
Triple Win Technology (JinCheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	126,410	2	-	-	126,410	-
Triple Win Technology (JinCheng) Co., Ltd.	Best Ever Industries Limited	Subsidiary	182,305	2	-	-	182,305	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Triple Win Technology (JinCheng) Co., Ltd.	Polight Technology (Foshan) Co., Ltd.	Subsidiary	\$ 102,299	1	\$ -	-	\$ 102,296	\$ -
Bang Tai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	302,691	1	-	-	113,671	-
FII USA INC.	Ingrasys Technology USA Inc.	Subsidiary	126,552	10	-	-	-	-
FII USA INC.	Pce Paragon Solutions (USA) Inc.	Subsidiary	169,136	3	-	-	-	-
FE Holdings USA, Inc.	FII USA Inc.	Subsidiary	176,075	-	-	-	11,388	-
Fulian Technology (Lankao) Co., Ltd.	IPL International Limited	Subsidiary	4,526,928	1	-	Subsequent Collection	4,526,928	-
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	42,110,284	3	17,634,642	Subsequent Collection	-	-
Shunyun Technology (Ha Noi,Vietnam) Limited	Shunyun Technology Holdings Limited	Subsidiary	486,380	1	-	-	123,963	-
Sharp Jusda Logistics Corporation (US)	Sharp Electronics Corporation	Affiliate	802,287	1	-	-	-	301
Sharp Jusda Logistics Corporation (US)	Sharp Nec Display Solutions Of America, Inc.	Affiliate	197,438	1	-	-	19,867	74
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	293,446	3	67,221	Subsequent Collection	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	340,753	6	-	-	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	372,685	7	-	-	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	431,709	6	-	-	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Technology (ShanXi) Co., Ltd.	Subsidiary	384,514	2	-	-	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	133,089	9	-	-	-	-
Fulian Cloud Computing (TianJin) Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	240,886	6	-	-	-	-
Fulian Cloud Computing (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	685,391	1	-	-	-	-
Shunyun Technology (Zhongshan) Limited	Shunyun Technology Holdings Limited	Subsidiary	177,172	2	-	-	-	-
Fulian Technology (Zhou Kou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	774,479	4	514,571	Subsequent Collection	-	-
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	29,847,812	2	-	-	28,638,125	-



Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Taiyuan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics	Subsidiary	\$ 556,964	3	\$ -	-	\$ -	\$ -
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	5,127,288	2	193	Subsequent Collection	5,126,561	-
Foxconn Technology Service And Logistics Limited	Foxconn CZ S.R.O.	Subsidiary	783,513	2	-	-	-	-
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	192,396	3	-	-	116,689	-
Fulian Precision Technology Ganzhou Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	317,515	3	-	-	-	-
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	578,482	9	73,081	Subsequent Collection	-	-
Premier Image Technology (China) Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	374,489	3	-	-	347,629	-
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	857,664	5	435,268	Subsequent Collection	-	-
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	22,967,715	3	11,328,801	Subsequent Collection	-	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	232,073	1	-	-	216,696	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	218,351	1	-	-	182,642	-
Foxconn Hon Hai Technology India Mega Development Private Limited	Hongfujin Precision Electronics	Subsidiary	102,124	1	-	-	75,208	-
Competition Team Technology (Vietnam) Company Limited	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	108,875	8	-	-	36,399	-
Fukang Technology Company Limited	S&B Industry Inc.	Subsidiary	179,710	1	-	-	-	-
Fukang Technology Company Limited	FIH (Hong Kong) Limited	Subsidiary	1,110,398	1	-	-	589,178	-

Note : Receivables from purchases of materials on behalf of the counterparty.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Significant inter-company transactions during the reporting period  
December 31, 2022

Table 9

Expressed in thousands of TWD  
(Except as otherwise indicated)

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			Percentage of consolidated total operating revenues or total assets (Note 4)
				General ledger account	Amount	Transaction terms	
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	\$ 337,979,080	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Accounts payable	89,778,516	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Other receivables	81,881,490	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Purchases	518,714,685	Note 3	8
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Accounts payable	235,124,558	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Other receivables	196,321,359	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu)	Subsidiary	Other receivables	271,581,428	Note 3	7
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Other receivables	258,423,821	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Accounts receivable	58,773,939	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	353,864,410	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts payable	113,211,278	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Other receivables	78,546,837	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	743,291,362	Note 3	11
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts payable	348,110,467	Note 3	8
0	Hon Hai Precision Industry Co., Ltd.	HeNan FuChi Technology Co., Ltd.	Subsidiary	Other receivables	104,402,446	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd.	Subsidiary	Purchases	1,360,353,192	Note 3	21
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd.	Subsidiary	Accounts payable	419,854,196	Note 3	10
1	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	123,838,844	Note 3	2

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			Percentage of consolidated total operating revenues or total assets (Note 4)
				General ledger account	Amount	Transaction terms	
2	Triple Win Technology(ShenZhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	\$ 91,281,815	Note 3	1
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Accounts receivable	230,365,753	Note 3	6
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	602,274,360	Note 3	9
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts receivable	320,390,386	Note 3	8
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	692,969,563	Note 3	10
5	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Accounts receivable	49,966,105	Note 3	1
5	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	106,533,480	Note 3	2
6	Fulian precision electronics (Zhengzhou) Co., Ltd	IPL International Limited	Subsidiary	Sales	72,060,395	Note 3	1
7	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Accounts receivable	415,636,861	Note 3	10
7	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	1,688,844,199	Note 3	25
8	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	96,387,713	Note 3	2
8	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	245,317,048	Note 3	4
9	Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	126,225,534	Note 3	2
10	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts receivable	122,667,184	Note 3	3
10	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	404,851,717	Note 3	6
11	Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Usa Inc.	Subsidiary	Sales	68,478,569	Note 3	1
12	Fulian Yuzhan Technology (Henan) Co., Ltd	IPL International Limited	Subsidiary	Sales	102,488,540	Note 3	2
13	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Accounts receivable	120,812,607	Note 3	3
13	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	248,246,733	Note 3	4
14	Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Accounts receivable	107,125,467	Note 3	3
14	Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	624,789,458	Note 3	9

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			Percentage of consolidated total operating revenues or total assets (Note 4)
				General ledger account	Amount	Transaction terms	
15	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Accounts receivable	\$ 43,258,343	Note 3	1
15	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	132,178,681	Note 3	2
16	Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Accounts receivable	73,740,848	Note 3	2
16	Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	72,540,178	Note 3	1
16	Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Usa Inc.	Subsidiary	Accounts receivable	51,128,962	Note 3	1
16	Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Accounts receivable	42,283,725	Note 3	1
16	Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	68,903,522	Note 3	1
17	IPL International Limited	Foxconn Precision International Limited	Subsidiary	Accounts receivable	82,783,419	Note 3	2
17	IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	447,319,779	Note 3	7
17	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	72,835,833	Note 3	2
17	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	71,400,798	Note 3	1
18	Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	42,110,284	Note 3	1
18	Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	74,492,917	Note 3	1
19	Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	125,960,953	Note 3	2

Note 1: The information of transactions between the Company and the consolidated subsidiaries should be noted in “Number” column.

(1) Number 0 represents the Company.

(2) The consolidated subsidiaries are numbered in order from number 1.

Note 2: The transaction relationships with the counterparties are as follows:

(1) The Company to the consolidated subsidiary.

(2) The consolidated subsidiary to the Company.

(3) The consolidated subsidiary to another consolidated subsidiary.

Note 3: The prices and terms to related parties were not significantly different from transactions with third parties, except for particular transactions with no similar transactions to compare with. For these transactions, the prices and terms were determined in accordance with mutual agreements.

Note 4: In calculating the ratio, the transaction amount is divided by consolidated total assets for balance sheet accounts and is divided by consolidated total revenues for income statement accounts.

Note 5: For balance sheet accounts, transactions exceeding 1% of the consolidated total assets should be disclosed; for income statement accounts, transactions exceeding 1% of the consolidated total revenue should be disclosed.

All the transactions had been eliminated when preparing consolidated financial statements.

Note 6: The aforementioned transactions with related parties were based on the financial statements of the company for the same period which was audited by independent accountants.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Information on investees  
December 31, 2022

Table 10

Expressed in thousands of TWD  
(Except as otherwise indicated)

				Initial investment amount		Shares held as at December 31, 2022					
Investor	Investee	Location	Main business activities			Number of shares	Ownership (%)	Book value	Net profit (loss)	Investment income	Footnote
				as at December 31, 2022	as at December 31, 2021				of the investee for the year ended December 31, 2022	(loss) recognised by the Company for the year ended December 31, 2022	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Cayman Islands	Investment holding	\$ 222,516,166	\$ 230,694,843	7,809,628,748	100	\$ 1,458,824,507	\$ 117,647,398	\$ 116,742,495	Note 1
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Japan	Manufacture and sale of digital intelligence appliances, communication systems, electronic equipment and display equipment and related parts	39,865,078	34,432,479	144,900,000	22	48,906,564	( 544,855)	( 1,329,154)	Note 1 、 6
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Singapore	Manufacture and sale of computer and data processing equipment	12,799,049	12,799,049	343,010,000	100	15,498,316	508,934	507,786	Note 1
Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd.	Taiwan	Investment holding	7,399,903	7,399,903	1,302,300,856	98	25,373,205	1,669,992	1,635,978	Note 1
Hon Hai Precision Industry Co., Ltd.	Bao Shin International Investment Co., Ltd.	Taiwan	Investment holding	5,497,500	2,998,500	1,493,630,000	100	23,359,312	2,253,950	2,253,950	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin Islands	Investment holding	8,907,895	8,907,895	275,980,200	100	18,628,479	( 240,786)	( 240,786)	
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd.	British Virgin Islands	Investment holding	2,393,965	2,393,965	74,572,281	100	59,174,183	9,429,371	9,429,371	
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V.-Netherland	Netherlands	Investment holding	6,486,934	6,486,934	108,355,209	100	11,839,306	763,423	763,423	
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Eletronicos Ltda.	Brazil	Manufacture of computer wifi card and wifi module	539,450	539,450	53,333,780	99	1,005,826	131,948	131,247	
Hon Hai Precision Industry Co., Ltd.	Foxconn MOEBG Industria De Eletronicos Ltda-Brazil	Brazil	Products including FTV/DVR/Bluetooth module/set-top box and optical network terminals	348,977	348,977	24,315,201	100	831,039	491,637	491,588	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2022				Net profit (loss) of the investee for the year ended December 31, 2022	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Footnote
				Balance as at December 31, 2022	Balance as at December 31, 2021	Number of shares	Ownership (%)	Book value				
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Taiwan	Sales and manufacturing of Mag/AI casing and mechanic parts	\$ 481,782	\$ 481,782	139,725,803	10	\$ 10,259,931	\$ 4,198,165	\$ 430,591	Note 1 、 2	
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Ltd.	British Virgin Islands	Investment holding	48,664,097	48,092,764	1,590,702,109	100	66,039,780	( 4,597,772)	( 4,597,772)		
Hon Hai Precision Industry Co., Ltd.	Hon Yuan International Investment Co., Ltd.	Taiwan	Investment holding	2,249,500	1,611,500	453,255,431	100	6,071,951	842,592	842,592		
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd.	Taiwan	Investment holding	1,500,500	1,500,500	347,150,727	100	4,986,900	559,888	559,888		
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Singapore	Investment holding	13,757,514	13,757,514	451,837,543	39	12,578,048	( 995,339)	( 398,184)	Note 1 、 8	
Hon Hai Precision Industry Co., Ltd.	Foxconn Sa B.V.	Netherlands	Investment holding	3,247,330	3,247,330	72,163,188	100	1,385,592	( 3,357)	( 3,357)		
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corporation	Taiwan	Manufacture and marketing of cables	2,042,398	2,042,398	107,776,254	21	2,904,773	1,566,399	273,256	Note 1 、 3	
Hon Hai Precision Industry Co., Ltd.	Lin Yih International Investment Co., Ltd.	Taiwan	Investment holding	8,406,411	2,554,411	847,100,000	100	8,149,488	114,386	114,386		
Hon Hai Precision Industry Co., Ltd.	Syntrend Creative Park Co., Ltd.	Taiwan	Retail of office machinery and equipment and electronic appliances, and information software services	1,836,463	1,836,463	183,646,250	75	958,105	22,616	16,917		
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology (H.K) Ltd.	Hong Kong	Purchase and sale of cameras and related parts	22,311	22,311	1,404,936	2	135,985	2,417,462	30,839	Note 1 、 4	
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Taiwan	Rental and leasing	1,444,555	1,444,555	65,810,751	48	488,450	( 17,569)	( 11,247)	Note 5	
Hon Hai Precision Industry Co., Ltd.	Asia Pacific Telecom Co., Ltd.	Taiwan	Special approval enterprise of type I telecommunications, manufacturing of wired (wireless) communication equipment and apparatus, installation of computer equipment and satellite TV channel facilities and telecommunications engineering, and provision of voice and non-voice mobile phone and third generation mobile telecom services	16,821,609	16,821,609	1,253,026,812	30	7,625,520	( 5,357,738)	( 1,580,532)	Note 7	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2022					Footnote
				Balance as at December 31, 2022	Balance as at December 31, 2021	Number of shares	Ownership (%)	Book value	Net profit (loss)	Investment income	
									of the investee for the year ended December 31, 2022	(loss) recognised by the Company for the year ended December 31, 2022	
Hon Hai Precision Industry Co., Ltd.	Foxtron Vehicle Technologies Co., Ltd.	Taiwan	Complete electric vehicles design and development, including technical authorisation and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems	\$ 7,944,000	\$ 7,944,000	794,400,000	51	\$ 6,727,873	(\$ 1,202,348)	(\$ 613,216)	
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Taiwan	Research, develop, design, manufacture and sell the following products: 1.Manufacture and OEM of Si products 2.SiC power components 3.MEMS (Microelectromechanical Systems) products and manufacturing of SENSOR products and their corresponding ASIC analogue circuit	4,058,000	3,170,000	405,800,000	100	3,332,670	( 711,040)	( 711,040)	
Hon Hai Precision Industry Co., Ltd.	Others	Others		591,036	550,011	-	-	432,238	3,415,993	59,875	Note 1 ∙ 10
Foxconn (Far East) Limited	Sharp Corporation	Japan	Manufacture and sale of digital intelligence appliances, communication systems, electronic equipment and display equipment and related parts	20,164,627	24,973,175	76,655,069	12	25,990,204	( 544,855)	( 694,482)	Note 6
Hyield, Hon Yuan, Bao Shin and Hon Chi	Foxconn Technology Co., Ltd.	Taiwan	Production, processing and sales of network terminals, computer monitors, computer peripheral devices, power supplies and components	1,992,567	1,992,567	277,194,573	20	20,571,470	4,198,165	854,465	Note 2 ∙ 11
Hon Yuan, Bao Shin, Hon Chi and Hon Yiing	Pan-International Industrial Corporation	Taiwan	Manufacture and marketing of cables	560,639	560,639	29,620,041	6	829,759	1,566,399	74,809	Note 3 ∙ 11
Hyield, Hon Yuan, Bao Shin, Lin Yih and Hon Chi	CyberTAN Technology, Inc.	Taiwan	Manufacture, design and marketing of wireless network equipment	239,339	357,397	23,521,696	7	357,921	( 366,674)	( 33,487)	Note 11

				Initial investment amount		Shares held as at December 31, 2022					
Investor	Investee	Location	Main business activities	Balance	Balance	Number of shares	Ownership (%)	Book value	Net profit (loss)	Investment income	Footnote
				as at December 31, 2022	as at December 31, 2021				of the investee for the year ended December 31, 2022	(loss) recognised by the Company for the year ended December 31, 2022	
Hyield, Hon Yuan, Bao Shin and Hon Chi	Foxsemicon Integrated Technology Inc.	Taiwan	Manufacture of semiconductor machinery and sales of computer components	\$ 915,164	\$ 915,164	14,557,088	15	\$ 1,843,966	\$ 2,344,363	\$ 358,991	Note 11
Hon Chi, Hon Yuan, Bao Shin, and Hyield	Foxnum Technology Co., Ltd.	Taiwan	Production, processing and sales of network terminals, computer monitors, computer peripheral devices, power supplies and components	913,762	913,762	49,928,316	100	23,715	( 1,093)	( 51,697)	Note 11
Hyield	Antec Electronic System Co., Ltd.	Taiwan	Manufacture of cable, electronic equipment and electron component of motor vehicles	970,000	970,000	60,010,000	100	108,522	( 9,176)	( 49,893)	Note 11
Hyield	Burrage Capital Healthcare Offshore Fund II, Ltd.	Cayman Islands	Investment holding	441,300	441,300	15,000,000	100	579,176	( 56,695)	( 56,695)	Note 11
Bao Shin, Hyield, Hon Yuan and Hon Chi	Fitipower Integrated Technology Inc.	Taiwan	Manufacture of integrated circuit/semi-conductor machinery and sales of computer components	793,369	863,956	41,060,054	22	3,842,868	3,269,185	663,265	Note 11
Hyield and Lin Yih	Taiwan Intelligent Fiber Optic Network Co., Ltd.	Taiwan	Leasing of FTTH wideband loop, FTTH wideband internet service, and ethernet leased circuit	808,158	808,158	47,111,359	21	550,441	21,940	4,672	Note 11
Bao Shin and FIH Mobile Limited	Advanced Optoelectronic Technology Inc.	Taiwan	Development, test, manufacture, sales of SMD LEDs, imports, exports and sales of these material and semi-manufactured goods	197,060	353,120	9,853,000	7	170,295	( 142,246)	( 7,103)	Note 10 、 11
Bao Shin, Hyield, and Lin Yih	Healthconn Corporation	Taiwan	Consultancy of health checkup software, machine, and health care	276,170	276,170	24,637,025	54	557,413	25,442	20,222	Note 11
Bao Shin, Hon Chi and Hyield	Asia Pacific Telecom Co., Ltd.	Taiwan	Special approval enterprise of type I telecommunications, manufacturing of wired (wireless) communication equipment and apparatus, installation of computer equipment and satellite TV channel facilities and telecommunications engineering, and provision of voice and non-voice mobile phone and third generation mobile telecom services	3,045,178	3,045,178	302,022,004	7	1,828,218	( 5,357,738)	( 380,962)	Note 7 、 11



Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2022					Footnote
				Balance as at December 31, 2022	Balance as at December 31, 2021	Number of shares	Ownership (%)	Book value	Net profit (loss) of the investee for the year ended December 31,	Investment income (loss) recognised by the Company for the year ended December 31,	
									2022	2022	
Bao Shin	Aurora Telecom Corporation	Taiwan	Sales of mobile phones and its accessories and activate mobile number	\$ 273,444	\$ 273,444	12,777,765	30	\$ 203,086	(\$ 64,555)	(\$ 19,050)	Note 11
Bao Shin, Hyield, Hon Yuan and Hon Chi	Zhong Yang Technology Co., Ltd.	Taiwan	Research and development, manufacturing and sales of mold, digital lens assembly and lens coating	976,780	993,848	20,295,493	26	485,208	( 342,570)	( 61,077)	Note 11
Bao Shin	XSemi Corporation	Taiwan	Design, test and sales of various types of IC application	1,734,009	135,000	1,734,000,000	51	1,669,412	( 153,364)	( 75,541)	Note 11
Bao Shin	Dynamic Computing Technology Co., Ltd	Taiwan	Operation of Internet Data Center, system integration services, cloud service and information business	1,020,000	120,000	102,000,000	100	1,095,513	52,775	48,057	Note 11
Hyield, Hon Yuan, Bao Shin, Lin Yih and Hon Chi	Others	Others		12,816,977	6,041,550	-	-	17,156,369	3,439,760	1,347,283	Note 9

Note 1: The investment income recognised for this year had eliminated unrealised gain or loss on the transactions between the Company and its investees.

Note 2: The Company and the direct and indirect investee companies own 29.48% of Foxconn Technology Co., Ltd.'s outstanding shares.

Note 3: The Company and the direct and indirect investee companies own 26.51% of Pan International Industrial Corporation's outstanding shares.

Note 4: The Company and the direct and indirect investee companies own 99.96% of Premier Image Technology (H.K) Ltd.'s outstanding shares.

Note 5: The Company and the direct and indirect investee companies own 100% of Altus Technology Inc.'s outstanding shares.

Note 6: The Company and the direct and indirect investee companies own 34.06% of Sharp Corporation's outstanding shares.

Note 7: The Company and the direct and indirect investee companies own 36.89% of Asia Pacific Telecom Co., Ltd.'s outstanding shares.

Note 8: The Company and the direct and indirect investee companies own 100% of Foxconn Singapore Pte. Ltd.'s outstanding shares.

Note 9: Due to the amount is insignificant, combined disclosure is adopted.

Note 10: In April 2022, FIH Mobile Limited had disposed all of equity interests in the Advanced Optoelectronic Technology, Inc.

Note 11: Hyield Venture Capital Co., Ltd. is referred to as Hyield, Hon Chi International Investment Co., Ltd. is referred to as Hon Chi, Hon Yuan International Investment Co., Ltd. is referred to as Hon Yuan, Bao Shin International Investment Co., Ltd. is referred to as Bao Shin, Lin Yih International Investment Co., Ltd. is referred to as Lin Yih and Hon Yiyng International Investment Co., Ltd. is referred to as Hon Yiyng.

Note 12: Because the foreign holding investee companies prepare consolidated financial statements only, the disclosure of the company's investments over which the Company has significant influence or control, directly or indirectly, is only disclosed to the level of the holding company.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Information on investments in Mainland China  
For the year ended December 31, 2022

Table 11

Expressed in thousands of TWD  
(Except as otherwise indicated)

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2022		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
FIH Precision Component (Beijing) Co., Ltd.	Manufacturing of telecommunication cases	\$ 2,112,848	(2)	\$ -	\$ -	\$ -	\$ -	(\$ 20,713)	64	(\$ 13,187)	\$ 7,577,621	\$ -	Note 2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of computer cases, computer peripherals, etc.	1,610,740	(2)	153,550	-	-	153,550	36,566	100	36,566	574,620	133,896	Note 2
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	5,482,349	(2)	-	-	-	-	898,432	64	572,000	12,830,019	-	Note 2
Foxconn Precision Component (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,868,396	(2)	92,130	-	-	92,130	28,390	100	28,390	1,617,478	-	Note 2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,894,028	(2)	-	-	-	-	( 231,846)	64	( 147,608)	6,250,402	-	Note 2
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	460,650	(2)	-	-	-	-	43,979	100	43,979	780,472	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2022		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Foxconn Computer Connectors (Kunshan) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	\$ 1,369,666	(2)	\$ 153,550	\$ -	\$ -	\$ 153,550	(\$ 1,410,228)	71.16	(\$ 1,014,572)	\$ 5,095,556	\$ 219,269	Note 2
Fu Ding Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	1,474,080	(2)	-	-	-	-	2,986,263	71.16	2,148,432	10,006,170	-	Note 2
Foxconn Technology Group Co., Ltd. (Formerly: Hong Fujin Precision Industrial (Shenzhen) Co., Ltd.)	Manufacturing and marketing of computer case and computer peripherals, etc.	5,189,990	(2)	-	-	-	-	13,978,097	100	13,978,097	149,720,099	1,075,464	Note 2
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,808,040	(2)	1,719,760	-	-	1,719,760	149,087	71.16	107,259	3,633,304	-	Note 2
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computer components keyboards, etc.	368,520	(2)	-	-	-	-	9,344	100	9,344	856,962	-	Note 2
Fuhong Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	353,165	(2)	-	-	-	-	18,683	100	18,683	1,143,658	66,641	Note 2
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	2,641,060	(2)	-	-	-	-	1,386,724	100	1,386,724	11,667,735	83,531	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2022		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
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Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components, computer peripherals, etc.	\$ 4,483,660	(2)	\$ 890,590	\$ -	\$ -	\$ 890,590	\$ 208,420	100	\$ 208,420	\$ 7,032,913	\$ -	Note 2
Futaikang Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	176,583	(2)	-	-	-	-	35,344	100	35,344	430,473	-	Note 2
Fujin Precision Industrial (Jincheng) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	20,483,570	(2)	10,779,210	-	-	10,779,210	29,120	100	29,120	32,635,013	-	Note 2
Triple Win Technology (Shenzhen) Co., Ltd.	Production and sale of optoelectronic devices, sensitive components, semiconductors, optoelectronic materials, new-type display devices, and spare parts of the above products	1,320,530	(2)	1,320,530	-	-	1,320,530	5,351,121	100	5,351,121	13,444,060	-	Note 2
Foxway Precision Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of router components	383,875	(2)	-	-	-	-	10,453	100	10,453	568,296	-	Note 2
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of auto digital signal process device and components, management of sales and marketing for robots, electronic whiteboards, game consoles, game controllers, CD players, projectors and joysticks	7,015,700	(2)	-	-	-	-	1,485,755	100	1,485,755	17,171,365	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2022		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022		Footnote
					Remitted to Mainland China	Remitted back to Taiwan								
ShunSin Technology (Zhongshan) Limited	Manufacturing and marketing of high frequency wireless communication modules and assembly, testing, and sales of Integrated Circuit (IC) of various sizes	\$ 3,185,383	(2)	\$ 752,395	\$ -	\$ -	\$ 752,395	\$ 18,594	59.52	\$ 11,067	\$ 5,233,533	\$ -		Note 2
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	11,209,150	(2)	767,750	-	-	767,750	1,634,883	100	1,634,883	20,345,619	-		Note 2
Dong Guan Hong Song Precision Component Co., Ltd.	Manufacturing and marketing of keypad and computer components	307,100	(2)	-	-	-	-	8,393	100	8,393	465,363	-		Note 2
FIH (Tian Jin) Precision Industry Co., Ltd.	Manufacturing and marketing of wireless phone and components	1,621,488	(2)	-	-	-	- (	284,154)	64	( 180,911)	188,362	-		Note 2
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	383,497	(2)	-	-	-	-	74,138	70	51,897	384,943	-		Note 2
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing and marketing of automobiles	291,899	(2)	153,550	-	-	153,550	451	100	451	9,873	-		Note 2
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of telecommunication peripherals	5,036,440	(2)	1,006,913	-	-	1,006,913	108,105	100	108,105	5,577,904	-		Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2022		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
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Premier Image Technology (China) Co., Ltd.	Manufacturing and sale of cameras	\$ 4,660,674	(2)	\$ 19,962	\$ -	\$ -	\$ 19,962	\$ 1,130,008	100	\$ 1,130,008	\$ 7,238,941	\$ -	Note 2
Fu Zhun Precision Tooling (Huaian) Co., Ltd.	Designing, manufacturing and marketing of computer components	3,046,432	(2)	-	-	-	-	97,635	100	97,635	5,171,722	-	Note 2
Fu Yu Electronical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables	8,175,002	(2)	5,220,700	-	-	5,220,700	259,467	71.16	186,671	8,838,685	-	Note 2
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	14,541,185	(2)	2,207,882	-	-	2,207,882	1,808,949	100	1,808,949	49,719,941	-	Note 2
Avary Holding (Shenzhen) Co., Limited	Manufacturing and marketing of rigid single (double) sided PCB, rigid multilayer PCB, flexible multilayer PCB and other PCB	10,235,002	(2)	-	-	-	-	22,609,398	27.33	6,179,420	24,306,496	-	Note 2
Futaijing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	2,303,250	(2)	-	-	-	- (	236,134)	64 (	150,338)	1,820,111	-	Note 2
FIH Precision Electronics (Lang Fang) Co., Ltd.	Manufacturing and marketing of cell phone and components	14,602,605	(2)	-	-	-	- (	1,593,720)	64 (	1,014,666)	9,182,592	-	Note 2
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals	614,200	(2)	-	-	-	-	34,002	100	34,002	690,308	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2022		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
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Hongfujin Precision Industry (Wuhan) Co., Ltd.	Manufacturing and marketing of computer and digital camera components	\$ 8,991,888	(2)	\$ 5,923,959	\$ -	\$ -	\$ 5,923,959	\$ 2,170,036	100	\$ 2,170,036	\$ 24,638,300	\$ -	Note 2
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of computer components	2,174,268	(2)	-	-	-	-	3,939,734	100	3,939,734	47,569,272	-	Note 2
FIH (Nanjing) Communications Co., Ltd.	Manufacturing and marketing of handset and components	537,425	(2)	-	-	-	- (	15,643)	64	( 9,959)	271,362	-	Note 2
Foxconn (Nanjing) Software Co., Ltd.	Computer software, hardware and other digital product	982,720	(2)	-	-	-	- (	49,720)	100	( 49,720)	1,012,351	-	Note 2
Fu Tai Kang Electronics Development (Yantai) Ltd.	Industrial design business	1,842,600	(2)	1,842,600	-	-	1,842,600	46,235	100	46,235	895,425	-	Note 2
Foxconn (Shenyang) Precision Industry Co., Ltd.	Manufacturing and sales of Computer Numeric Controlled (CNC) machinery and permanent magnet servomotors	1,652,268	(2)	-	-	-	-	6,676	69.23	4,622	1,168,327	-	Note 2
Fu Ding Electronic Technology (Jiashan) Co., Ltd.	Manufacturing and marketing of computer components and molds	12,130,450	(2)	8,138,150	-	-	8,138,150	5,373,433	100	5,373,433	37,697,747	-	Note 2
Fuhuajie Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer and liquid crystal display	3,531,650	(2)	3,531,650	-	-	3,531,650	61,801	100	61,801	2,809,920	-	Note 2

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GDS Software (Shenzhen) Co., Ltd.	OEM and sales of computer software not including IC design	\$ 353,165	(2)	307,100	\$ -	\$ -	\$ 307,100	\$ 10,717	100	\$ 10,717	\$ 384,368	\$ -	Note 2
Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer, cell phone and components	11,362,700	(2)	\$ 11,362,700	-	-	11,362,700	33,148,017	100	33,148,017	307,756,223	-	Note 2
Dongguan Yihong Precision Tooling Co., Ltd.	Manufacturing and sales of precision die stamping, precision die opening, standardised modules, precision hardware, digital electronics (MP3, MP4, and digital photo frames, etc.) and plastic products	52,089	(2)	-	-	-	-	25,322	25.71	6,510	22,520	-	Note 2
Wuxi Xinguan Metal Science & Technology Co., Ltd.	Design, R&D and manufacture of precision die stamping, precision die opening, standardised modules, nonmetallic product molds, electronic equipment, testing equipment, electronic components, digital video recorders, digital TV, digital recorders and key components, and management and agency of import and export for various products and technologies	675,260	(2)	-	-	-	- (	6,608)	25.71	( 1,699)	73,608	-	Note 2



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Kunshan Eson Precision Engineering Co., Ltd.		Design and manufacture of electronic equipment, testing equipment and various precision die stamping precision die opening, injection molds, compressor molds, standardized modules, and new electronics and components, LCD TV, and servers; sales of self-produced products; wholesale and import/export of products	\$ 1,698,755	(2)	\$ -	\$ -	\$ -	\$ -	\$ 374,631	25.71	\$ 96,318	\$ 789,323	\$ -	Note 2
Yantai Eson Precision Electronics Co., Ltd.		Manufacturing and management of other color video surveillance devices, black and white or monochromatic video surveillance devices	27,711	(2)	-	-	-	-	21,722	25.71	5,585	30,606	-	Note 2
Guangzhou OED Technologies Co., Ltd.		Manufacturing and marketing of flexible display and molding	408,223	(2)	61,420	-	-	61,420	( 371,690)	5.76	-	61,420	-	Note 2
Hongfujin Precision Electronics (Chongqing) Co., Ltd.		Manufacturing and marketing of computer chassis and metal stamping parts	5,854,862	(2)	5,854,862	-	-	5,854,862	942,597	100	942,597	10,852,323	-	Note 2
Innovation (Beijing) Software Development Co., Ltd.		Design and development of computer software	439,451	(2)	79,846	-	-	79,846	( 16,638)	8.88	-	79,846	-	Note 2

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Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	\$ 61,420,000	(2)	\$ 52,207,000	\$ -	\$ -	\$ 52,207,000	\$ 8,874,717	100	\$ 8,874,717	\$ 148,562,533	\$ -	Note 2
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	29,174,500	(2)	15,355,000	-	-	15,355,000	6,675,555	100	6,675,555	77,949,019	-	Note 2
Fuding Precision Industry (Zhengzhou) Co., Ltd.	Manufacturing and marketing of new electronic components	1,228,400	(2)	307,100	-	-	307,100	350,029	71.16	251,824	1,788,959	-	Note 2
Yantai Fuhuada Precision Electronics Co., Ltd.	Manufacturing and marketing of new electronic components	5,589,220	(2)	522,070	-	-	522,070	34,612	100	34,612	2,029,540	-	Note 2
Fujun Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	460,650	(2)	460,650	-	-	460,650	10,565	100	10,565	348,850	-	Note 2
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of compression molding plastic injection mold and metal	1,596,920	(2)	1,596,920	-	-	1,596,920	126,806	100	126,806	2,790,607	-	Note 2
Anpinda Precision Industry (Huizhou) Co., Ltd.	Manufacturing and marketing of computer components and microcomputers	1,535,500	(2)	1,228,400	-	-	1,228,400	( 87,161)	100	( 87,161)	1,219,332	-	Note 2
Nanning Futaihong Precision industry Co., Ltd.	Manufacturing and marketing of cell phone	1,535,500	(2)	-	-	-	-	( 18,461)	64	( 11,753)	923,006	-	Note 2

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					\$	\$	\$	(\$)	100	(\$)	\$	\$	
WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	\$ 3,842,196	(2)	\$ 940,925	\$ -	\$ -	\$ 940,925	(\$ 223,584)	100	(\$ 223,584)	\$ 658,586	\$ -	Note 2
Fuyu Energy Technology (Funing) Co., Ltd.	Engaged in the production and marketing of operating solar energy battery business	1,689,050	(2)	1,689,050	-	-	1,689,050	( 62,459)	100	( 62,459)	1,011,336	-	Note 2
Futaijing Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of handset component product	614,200	(2)	-	-	-	-	247,063	64	157,296	1,281,717	-	Note 2
Hongfujin Precision Industry (Hengyang) Co., Ltd.	Manufacturing and marketing of holder, metal and plastic honing machines, hot melt machine, marking machine, laminating machine, laser or other light beams (assembly equipment), bolt machine and inspection devices	1,166,980	(2)	1,166,980	-	-	1,166,980	159,370	100	159,370	4,026,158	-	Note 2
Innocom Technology (Chongqing) Co., Ltd.	Manufacturing of LCD related products, modules, components and systems	92,130	(2)	122,040	-	-	122,040	26	100	26	( 90,947)	-	Note 2
Funeng New Energy Technology Service (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installation	184,260	(2)	-	-	-	-	3,839	100	3,839	228,901	-	Note 2
Interface Technology (Chengdu) Co., Ltd.	Manufacturing and marketing of TFT-LCD modules and related materials	9,788,177	(2)	783,105	-	-	783,105	4,377,204	22.54	986,622	8,619,433	-	Note 2

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Changchun Leiguan Environmental Plastic Products Co., Ltd.	Manufacturing and marketing of articles for the conveyance or packing of goods, of plastics	\$ 266,674	(2)	\$ 169,519	\$ -	\$ -	\$ 169,519	(\$ 5,783)	100	(\$ 5,783)	\$ 188,482	\$ -	Note 2
Changchun Chentai Technology Co., Ltd.	Manufacturer of degradable plastic resin	491,974	(2)	418,178	-	-	418,178	( 9,025)	85	( 7,671)	331,823	-	Note 2
Changchun Yongtai Technology Co., Ltd.	Manufacturer of degradable plastic resin	49,136	(2)	49,136	-	-	49,136	( 1,473)	85	( 1,252)	48,545	-	Note 2
Fu Hon Yuan (Shenzhen) Environmental Technology Ltd.	Environmental technology development and wholesale of pollution controlling equipments	6,142	(2)	-	-	-	-	5,172	87.98	4,550	208,872	-	Note 2
Scienbizip Consulting (Shenzhen) Co., Ltd.	Management and consulting services	135,124	(2)	-	-	-	-	( 36,212)	51	( 18,468)	442,996	-	Note 2
Guizhou Funayuan Chuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	1,259,110	(2)	1,259,110	-	-	1,259,110	33,447	99.38	33,240	700,360	-	Note 2
Chongqing Hongteng Technology Co., Ltd.	Manufacturing and marketing of connectors for optical fibres, optical fibre bundles or cables	92,130	(2)	-	-	-	-	59,416	71.16	42,746	225,045	-	Note 2

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Fuguikang Precision Electronics (Guizhou) Co., Ltd.	Manufacturing and marketing of cellular or other wireless Internet phones (mobile phones), portable automatic data processors (tablets), other automatic data processors (desktops) and other input or output units (game console joysticks)	\$ 1,833,703	(2)	\$ 614,200	\$ -	\$ -	\$ 614,200	(\$ 101,077)	100	(\$ 101,077)	\$ 480,688	\$ -	Note 2
Ur Materials (Shenzhen) Co., Ltd.	Manufacturing and marketing of acrylonitrilebutadiene-styrene (ABS) copolymers in primary forms, waste, parings and scrap of polymers of styrene, other polystyrene in primary forms	368,520	(2)	368,520	-	-	368,520	241,551	100	241,551	1,419,877	-	Note 2
Foxconn Industrial Internet Co., Ltd.	Manufacture and sale of multifunctional industrial robot	87,541,085	(2)	26,423,796	-	-	26,423,796	88,257,488	84.10	74,167,560	480,782,530	11,947,749	Note 2
Shenzhen Hongzhi Yunchuang Technology Co., Ltd.	Manufacture and sale of injection or compression moulds for metal or metal carbides	-	(2)	460,650	-	-	460,650	( 1,273)	100	( 1,273)	-	-	Note 2
Fu Jin Ji Network Technology (Henan) Co., Ltd.	Wholesale, software design, machine leasing and maintenance services	440,800	(2)	84,346	-	-	84,346	44,393	100	44,393	693,799	-	Note 2

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Jusda Supply Chain Management International Co., Ltd.	Truck freight transportation, cargo transportation, ocean freight transportation forwarding services, civil aviation transportation; warehousing and storage, computer and appliance and telecommunication facilities repair and maintenance	\$ 9,971,383	(2)	\$ 1,568,360	\$ -	\$ -	\$ 1,568,360	\$ 3,654,761	65.53	\$ 2,394,958	\$ 15,326,891	\$ -	Note 2
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Design, development, and manufacturing of automotive molds, fixtures, and gauges	457,550	(2)	-	-	-	- (	65,731)	31.11	( 20,449)	594,579	-	Note 2
Charming International Leasing Co., Ltd.	Financial leasing	921,300	(2)	230,325	-	-	230,325	108,258	100	108,258	1,640,523	-	Note 2
Kunshan Nano New Material Technology Co., Ltd.	Other articles solely for industrial use, of plastics, sandpaper, cutting-oil, waxes, grease, lubricating	581,154	(2)	61,420	-	-	61,420 (	3,099)	9.45	-	61,420	-	Note 2
Shenzhen Jing Huang Technology Co., Ltd.	Communication products technology development, import and export and wholesale of electronic equipment and components	11,020	(2)	20,112	-	-	20,112	1,009	40	404	7,723	-	Note 2 、 3

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Kunshan Fuchengke Precision Electronic Co., Ltd.	Design and manufacture of Surface Mount Technology	\$ 767,750	(2)	\$ 767,750	\$ -	\$ -	\$ 767,750	\$ 241,348	100	\$ 241,348	\$ 1,449,721	\$ -	Note 2
Fuhuake Precision Industry (Shenzhen) Co., Ltd.	Manufacture of audiovisual electric products, lighting equipment , wired communication equipment, electronic parts and components, computers and computing peripheral equipments, cars, optical instruments, bare printed circuit boards of recorded media	363,067	(2)	276,390	-	-	276,390	( 21,738)	53.99	( 11,734)	( 13,822)	-	Note 2
Fushirui Chengdu Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	-	(2)	214,970	-	-	214,970	-	100	-	-	-	Note 2
Hongfuzhun Precision Shenzhen Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	368,520	(2)	368,520	-	-	368,520	24,401	100	24,401	557,526	-	Note 2
Hongqing Precision Machine Co., Ltd.	Manufacture and sales of comprehensive processors (automation equipment)	424,868	(2)	424,868	-	-	424,868	( 53,087)	100	( 53,087)	179,875	-	Note 2
Fushirui Precision Industry (Zhengzhou) Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	215,717	(2)	245,680	-	-	245,680	( 2,163)	100	( 2,163)	310,330	-	Note 2

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Fumeng Electronical Technology (Heze) Co., Ltd.	Manufacture of Electric conductors for a voltage not exceeding 1000V	\$ 153,550	(2)	\$ -	\$ -	\$ -	\$ -	(\$ 71,523)	71.16	(\$ 51,456)	\$ 49,031	\$ -	Note 2
Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd.	Design of computer, computer peripherals and molds	71,688	(2)	4,298	-	-	4,298	( 12,110)	5	-	4,298	-	Note 2
First Special Material (Shenzhen) Limited	General merchandise wholesale, wholesale chemical materials and products, technology development and sales of computer software, machinery and equipment rental and repair business	921,300	(2)	135,124	-	-	135,124	9,883	96.23	9,511	202,188	-	Note 2
Beijing Jide Network Technology Limited	Electronic shopping and mail order, computer software design, computer system integration services and other information providers services	568,366	(2)	92,130	-	-	92,130	-	6.38	-	92,130	-	Note 2
Shenzhen Nafuhai Optoelectronics Co., Ltd. (Formerly: Shenzhen Nano Photoelectric Co., Ltd.)	Research and development of optoelectronic products, technical services	8,878	(2)	9,850	-	-	9,850	( 1,542)	9.45	-	9,850	-	Note 2



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First Special Material (Henan) Limited	Chemical products, optical film, protection and development film, tape, glue, adhesives, inks, coatings, grinding fluid, cutting oil, plastic products, sandpaper, grinding wheel, design, manufacture, sale, leasing, warranty, service and abrasive of materials and its spare parts	322,455	(2)	\$ 322,455	\$ -	\$ -	\$ 322,455	\$ 25,200	96.23	\$ 24,251	\$ 327,209	\$ -		Note 2
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Metal cutting tools, industrial automatic control system device, CNC machine tools, automatic test equipment and vertical multi-joint robot, automated overhead dimensional storage equipment, portable microcomputers, digital player, and production and marketing business of mold standard parts	1,074,850	(2)	1,074,850	-	-	1,074,850	185,823	100	185,823	2,978,424	-		Note 2
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Metal or metal carbides by injection molding, compression molding, rubber or plastic with mold	1,074,850	(2)	1,074,850	-	-	1,074,850	( 42,297)	100	( 42,297)	1,288,428	-		Note 2

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Fuyu Properties (Shanghai) Co., Ltd.	Industrial design e-commerce business, other specialized design services, car rental, other general merchandise retail, computers and peripherals, software, retail communications equipment, audio-visual equipment retail, automobile spare parts and supplies retail	\$ 5,164,081	(2)	7,677,500	\$ -	\$ -	\$ 7,677,500	\$ 97,718	83.13	\$ 81,233	\$ 3,924,250	\$ -	Note 2
Fuhuake Precision Industry (Guizhou) Co., Ltd.	Design, processing and manufacturing operations of surface-mount circuit board	921,300	(2)	921,300	-	-	921,300	18,377	100	18,377	967,897	-	Note 2
Lankao Yufu Precision Technology Co., Ltd.	Development, manufacturing and marketing of optical lenses, glass product and metal fitting	12,149,137	(2)	11,362,700	-	-	11,362,700	490,355	100	490,355	10,490,935	-	Note 2
Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing of 3G or higher mobile communication cell phones as well as design and manufacturing of metal and non-metal moulds	427,629	(2)	115,163	-	-	115,163	63,045	100	63,045	1,186,601	-	Note 2

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Nxera Information Technology (Shenzhen) Co., Ltd.	Computer software and hardware; technological development of communication products; internet platform; technological development, service and consultation of surveillance system; consultation of business management' market planning and marking; domestic trade and business in imports and exports	\$ 26,283	(2)	\$ -	\$ -	\$ -	\$ -	(\$ 20,129)	37.88	(\$ 7,625)	(\$ 33,520)	\$ -	Note 2
Qi Ding Technology Qinhuangdao Co., Ltd.	Development, manufacturing and sales of large and medium electronic calculators, portable calculators, new electronic parts and components, electronic equipment, fine blanking dies, mould standard parts, other parts and accessories; house leasing; wholesale of electronic products; import and export of goods	2,103,418	(2)	-	-	-	-	1,123,337	26.57	298,493	753,664	-	Note 2

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Fuyang Soleros Technology (Nanyang) Co., Ltd.	Investment, procurement, sales, management of new energy including PV, system integration and coordinative measures and equipment; application and consultation service of related technologies	\$ 3,963,365	(2)	\$ -	\$ -	\$ -	\$ -	\$ 69,976	100	\$ 69,976	\$ 4,002,836	\$ -	Note 2
Efeihu (Yantai) Limited	Touring information service, ticket agent, warehousing, int'l trade and commission agent, retail of electronics, repair of electronic appliance and online retailing	88,160	(2)	62,599	-	-	62,599	28,488	70	19,942	148,717	-	Note 2
Kunshan Nano Environmental Protection Technology Co., Ltd.	Design and assembly of environment protection electronic devices and water processors; sale of self-produced products; wholesale of cosmetics	83,216	(2)	-	-	-	- (	8,992)	9.45	- (	52,489)	-	Note 2
G-TECH Optoelectronics (Shenzhen) Co., Ltd.	R&D, manufacturing of new panel displays, display materials; wholesale of displays, display materials, PV glasses, parts of mobile telecommunication products, production equipment of displays and PV glasses and wholesale of raw materials for production	1,535,500	(2)	-	-	-	-	3,329	100	3,329	214,003	-	Note 2

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Nanjing Hongfusharp Precision Electronics Co., Ltd.		R&D, manufacturing, sales, technology service, consultation and technology transfer of precise electronics, electro-optics technology and related equipment, medical equipment and devices and automated equipment; lease of self-owned buildings and equipment; int'l trade of own and distributed products and technologies	\$ -	(2)	\$ 5,220,700	\$ -	\$ -	\$ 5,220,700	\$ -	-	\$ -	\$ -	\$ -	Note 2
Qukuailian Information and Technology (Shenzhen) Ltd.		Development of computers, IoT products and software; consultation service of computers and IoT technologies; strategy planning of business operation; business information service	204,424	(2)	122,809	-	-	122,809	2,350	53.33	1,253	42,797	-	Note 2
TNS Mobile (Beijing) Co., Ltd.		Wholesale of mobile telecommunication equipment and terminals, computer hardware and software, internet devices, commission agent and international trade	142,955	(2)	-	-	-	- (	48,596)	64 (	30,939) (	657,193)	-	Note 2

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Megvii (Beijing) Technology Co., Ltd.	Technology development of computer software, technology service, computer system integration, data processing, computer graphic design, wholesale of self-developed products, machinery and equipment, electronics, electric appliances, computers, software and auxiliary equipment	\$ 13,702,708	(2)	\$ 40,503	\$ -	\$ -	\$ 40,503	\$ -	3.30	\$ -	\$ 40,503	\$ -	Note 2
ShunYun Technology (Zhongshan) Limited (Formerly: Xun Pin Electronic Technology (Zhongshan) Co., Ltd.)	Manufacture, research, development, and after-sale service of IC, new electronic components, electronic manufacturing equipment, equipment spare parts, raw materials for selfproduced products, machine, electrical equipment, electronic products and software, communication products and software	1,480,849	(2)	-	-	-	-	379,499	59.52	225,878	1,171,927	-	Note 2

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Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Optoelectronics technology development, technology transfer, technical consulting, technical services, development and manufacturing of optical communication modules, highspeed connectors and cables; development and testing of new energy vehicle charging systems, sales of self- produced products and photovoltaic products	\$ 325,323	(2)	\$ -	\$ -	\$ -	\$ -	\$ 54,604	35.58	\$ 19,642	\$ 235,172	\$ -	Note 2
FIH Electronics Technology (Nanjing) Co., Ltd.	Production and processing of mobile communication equipment (mobile phones) and their components and related modules, fixtures and inspection tools	-	(2)	-	-	-	-	-	-	-	-	-	Note 4

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Jin Ji Full Precision Machinery (Qinhuangdao) Co., Ltd.	Development and production of precision molds, metal and nonmetal mold components, machine components, electronic products spare parts; automation equipment and its key components, hardware products, sheet metal products, injection molding, plastic products development, design, production , heat treatment processing, metal material shear processing	\$ 46,065	(2)	\$ -	\$ -	\$ -	\$ -	(\$ 1,027)	100	(\$ 1,027)	\$ -	\$ -		Note 2
Guangxi Hongzhiyi Investment Management Co., Ltd.	Management and consulting services, trust asset management, equity investment, financial consulting, corporate management consulting, investment information consulting services	9,896	(2)	4,746	-	-	4,746	( 1,778)	50	( 889)	( 1,203)	-		Note 2
Huai An Jiawei Industrial Development Co., Ltd.	Manufacture and sales of construction and building materials, furniture and hardware tools; business information consultancy; dining management; dining service	719,566	(2)	-	-	-	-	4,888	37.96	1,855	272,257	-		Note 2



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Yuan Kang Agricultural Technology (Shenzhen) Co., Ltd.	Engaged in the development of pollution-free cultivation techniques and products for vegetables and fruits; agricultural cultivation technology equipment, craft gifts, health food, wholesale technical consultation, retail, import and export, and other relative business	\$ -	(2)	\$ -	\$ -	\$ -	\$ -	\$ 35	50	\$ 18	\$ -	\$ -		Note 2
Hong-Qi Mechatronics (Anhui) Co., Ltd.	Engaged in business development, production, sales and trading of automated equipment and its key components, automation peripherals, automation fixtures, precision spindles, servo drive systems, bus control systems, injection molding machines, smart appliances; engaged in goods and technology import and export business	1,034,745	(2)	-	-	-	-	( 98,059)	100	( 98,059)	302,747	-		Note 2

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Hongfei Precision Technology (Shenzhen) Co., Ltd.	Engaged in the development, production and sales of video cameras and their accessories, multimedia recording and player and accessories, digital audio and video systems; leasing of electronic equipment; domestic trade; operating export business	\$ 303,037	(2)	\$ -	\$ -	\$ -	\$ -	(\$ 29,659)	100	(\$ 29,659)	\$ 167,103	\$ -	Note 2
Chengdu NUWA Robotics Corp.	Manufacturing and marketing of smart robot and auto digital signal process device and components	-	(2)	-	-	-	-	-	-	-	-	-	Note 5
Yihong Technology (Chengdu) Co., Ltd. (Formerly: Bisheng Technology (Chengdu) Co., Ltd.)	Manufacture and sale of biometrics technology, touch systems (touch screens, touch components), flat panel display modules, and display materials	522,070	(2)	-	-	-	-	174,335	22.54	39,295	117,116	-	Note 2
Kunshan Kangrui Packaging Materials Limited	Production and processing of cartons, paper packaging supplies, hardware accessories, plastic products, sales of self-produced products and aftersales service.	18,483	(2)	-	-	-	-	( 2,784)	26.47	( 737)	3,305	-	Note 2

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Li Ding Semiconductor Technology (Shenzhen) Co., Ltd	R&D of IC packaging, IC-specific materials, system-level packaging, sales of self-manufacture products and relevant technologies and after-sales services	\$ 2,606,452	(2)	\$ -	\$ -	\$ -	\$ -	\$ 191,657	26.57	\$ 50,927	\$ 971,657	\$ -	Note 2
Zettimage Solutions, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	403,618	(2)	-	-	-	- (	401,113)	26.07	( 104,578)	48,451	-	Note 2
Pollux Technologies, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	198,580	(2)	-	-	-	- (	48,604)	26.07	( 12,672)	68,163	-	Note 2
Lingyange Semiconductor, Inc. (Formerly: Langyange Semiconductor, Inc.)	Design of Integrated circuit, development of software, wholesale, retail and repair of electronic product and service of intellectual property	161,447	(2)	-	-	-	- (	252,555)	26.07	( 65,846) (	2,553)	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2022		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Foshan Pulida Technology Co., Ltd	Design and sale of camera, electronic laser manufacturing machine, projector, monitor, digital video system, multidimension anaglyph spectacles, electronic and optoelectronic control unit, LCD display unit, precision lens and stamping die	\$ -	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	Note 2
Qingdao New Code Technology Co., Ltd.	Design of IC packaging and testing; sale of IC, support plate, equipment and related technical service and consulting; design of packaging equipment, testing equipment, software and hardware; wholesale, import and export of semiconductor materials; other related supporting services	1,313,584	(2)	-	-	-	-	( 540,954)	20.13	( 108,894)	80,909	-	Note 2
Sound Solutions (Zhenjiang) Co., Ltd.	Design and manufacture of acoustic components	3,117,870	(2)	-	-	-	-	( 1,215,301)	71.16	( 874,334)	( 1,161,723)	-	Note 2
Futaihua Precision Industry (Weihai) Co., Ltd.	Manufacture and sale of copiers and offset printers	2,201,907	(2)	-	-	-	-	( 115,208)	100	( 115,208)	1,978,236	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2022		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Epic Mems (Xiamen) Co., Ltd.	Information system integration services, integrated circuit design, software development, information technology consulting services, other technology promotion services; import and export of various commodities and technologies, export business of self- produced products and the required machinery and equipment, import business of parts, accessories and raw and auxiliary materials.	\$ 56,577	(3)	\$ -	\$ -	\$ -	\$ -	\$ -	0.82	\$ -	\$ 70,528	\$ -	Note 2
BITO Robotics (Shanghai) Co., Ltd.	Technology development, technical consultation, technology transfer, technical services, software development (excluding electronic publications), electronic circuit design, information system, design integration of industrial automation systems, industrial robots and related equipment in the field of intelligent technology and robot technology, sales, import and export, commission agency of automation equipment, and provide related supporting measures.	16,717	(2)	-	-	-	-	-	10.08	-	-	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2022		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Allystar Technology (Shenzhen) Co., Ltd.	Technology development of chips, calculation, modules and terminals; design, integration, test and sales of chips, calculation, modules and terminals products; design, sales, technical consultation and technology transfer of operating systems and application software; and technology development and sales of navigation terminals, mobile communication terminal products and supporting software.	\$ 3,847,561	(3)	\$ -	\$ -	\$ -	\$ -	\$ -	0.95	\$ -	\$ -	\$ -	Note 6

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2022		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Shenzhen Mobile Drive Technology Co., Ltd	Research and development of communication system, cellular phone, artificial intelligence software used in self-driving cars and its systems;research and development of IOT software and its systems; and technology development of 5GSub6GHz and millimeter-wave radio relay repeater, millimeterwave antenna modules, electronic products, electronic components, automotive electronics and electrical technology field in intelligent car.	\$ 381,379	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	32	\$ -	\$ 122,041	\$ -	Note 2
CloudMinds (Shanghai) Robotics Co., Ltd.	Manufacturing of medical devices of Class II, intelligent robot, computer software and auxiliary equipment, marketing of foods and security products in computer information systems, import and export of goods and technology, providing of technical services and developing of software.	279,546	(2)	-	-	-	-	-	2.47	-	-	-	Note 2

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Investment amount approved by the	
		Investment Commission of the Ministry of Economic Affairs (MOEA)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA
Hon Hai Precision Industry Co., Ltd.	\$ 200,987,426	\$ 383,411,119	\$ -

Note 1: Investment methods are classified into the following three categories:

- (1) Directly invest in a company in Mainland China.
- (2) Through investing in Foxconn (FarEast) Limited in the third area, which then invested in the investee in Mainland China.
- (3) Others.

Note 2: The basis for investment income (loss) recognition is from the financial statements which were based on the audited and attested by R.O.C. parent company's CPA, except FIH Precision Component (Beijing) Co., Ltd., Shenzhen Fu Tai Hong Precision Industry Co., Ltd., Honxun Electrical Industry (Hangzhou) Co., Ltd., FIH (Tian Jin) Precision Industry Co., Ltd., Futaijing Precision Electronics (Beijing) Co., Ltd., FIH Precision Electronics (Lang Fang) Co., Ltd., FIH (Nanjing) Communications Co., Ltd., Nanning Futaihong Precision industry Co., Ltd., Futaijing Precision Electronics (Yantai) Co., Ltd., TNS Mobile (Beijing) Co., Ltd., FIH Electronics Technology (Nanjing) Co., Ltd., FIH (Nanjing) Intelligent Technology Co., Ltd., which the financial statements are audited and attested by international accounting firm which has cooperative relationship with firm in R.O.C.

Note 3: The Company has remitted US\$654,890 from own funds in 2014 to Foxteq Holdings Inc. in the British Virgin Islands to acquire 40% of the shares from Chinadragon Telecom Holding Co., Ltd., allowing the Company to indirectly hold 40% of its reinvestment in Shenzhen Jing Huang Technology Co., Ltd.

Note 4: The Company was approved by Investment Commission, MOEA of an investment of US\$156,950,000 in FIH Electronics Technology (Nanjing) Co., Ltd., which has not yet been established as of December 31, 2022.

Note 5: The Company was approved by Investment Commission, MOEA of an investment of US\$13,441 in Chengdu NUWA Robotics Corp., which has not yet been established as of December 31, 2022.

Note 6: The Company was approved by Investment Commission, MOEA of an investment of US\$6,722,352 in Allystar Technology (Shenzhen) Co., Ltd., which has not been invested as of December 31, 2022.

I. The following is a list of investments in Mainland China that have been liquidated, divested, or annulled, but the registered investment amounts have not yet been filed to the Investment Commission, MOEA:

1. The Company was approved by Investment Commission, MOEA of an investment of US\$3,000,000 in Guangxuhui Technology (Shenzhen) Co., Ltd., which had been liquidated in 2005.
2. The Company was approved by Investment Commission, MOEA of an investment of US\$625,000 in Shanghai Premier Image Trade Co., Ltd., which had been liquidated in April 2009.
3. The Company was approved by Investment Commission, MOEA of an investment of US\$684,091 in Dongfeng Antec (Wuhan) Automobile Electric System Co., Ltd. All of the shares had been transferred in 2009.
4. The Company was approved by Investment Commission, MOEA of an investment of US\$814,000 in Liuzhou Antec Fangshen Electric Sys tem Co., Ltd. All of the shares have been sold out in 2012.
5. The Company was approved by Investment Commission, MOEA of a total investment of US\$391,085 in Alibaba (China) Technology Co., Ltd., Alibaba (China) Software Co., Ltd., Alibaba (Shanghai) Technology Co., Ltd., and Beijing Sinya Online Information Technology Co., Ltd., which have been sold out in 2012.
6. The Company was approved by Investment Commission, MOEA of an investment of US\$2,500,000 in Hongfuiqi Precision Electronics (Yingkou) Co., Ltd., which had been liquidated in 2012.
7. The Company was approved by Investment Commission, MOEA of an investment of US\$12,000,000 in Hong Fujin Precision Industrial (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.
8. The Company was approved by Investment Commission, MOEA of an investment of US\$8,000,000 in Foxconn Technology (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.
9. Qunkang Precision Component (Kunshan) Co, Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$6,000,000 and completed the registration of business combination with Kangzhun Electronic Technology (Kunshan) Co., Ltd. at the competent authority in 2016. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
10. The Company was approved by Investment Commission, MOEA of an investment of US\$18,000,000 in Foshan Fu Hua Ke Precision Electronics Co., Ltd., which had been liquidated in December 2017. On October 22, 2018, MOEA approved the withdrawal of the investment of US\$13,500,000.
11. The Company was approved by Investment Commission, MOEA of an investment of US\$690,139 in Yantai Jiray Electronic Technology Co., Ltd., which had been liquidated by the competent authority on January 18, 2018.
12. The Company was approved by Investment Commission, MOEA of an investment of US\$53,490,425 in Champ Tech Optical (Foshan) Corporation, Which have been sold out in 2018. On April 26, 2019, MOEA approved the withdrawal of the investment of US\$53,490,425.
13. The Company was approved by Investment Commission, MOEA of an investment of US\$20,000 in Jin Ji Trading (Linyi) Co., Ltd., which had been liquidated in 2019.
14. Kangzhun Electronic Technology (Kunshan) Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$112,689,109 and completed the registration of business combination with Fuyang Electronical Technology (Changshu) Co., Ltd. at the competent authority in 2019. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
15. The Company was approved by Investment Commission, MOEA of an investment of US\$2,126,394 in Jiaxing Radioshack Trading Limited, which had been liquidated in 2019.
16. The Company was approved by Investment Commission, MOEA of an investment of US\$7,183,572 in FIH (Chengdu) Communication Technology Co., Ltd., which had been liquidated in 2019.
17. The Company was approved by Investment Commission, MOEA of an investment of US\$3,000,000 in Amlink (Shanghai) Ltd., which had been liquidated in 2019.
18. The Company was approved by Investment Commission, MOEA of an investment of US\$6,000,000 in Beijing Ainemo Network Technology Limited. All of the shares have been sold out in 2020.
19. The Company was approved by Investment Commission, MOEA of an investment of US\$20,000,000 in Fargan Technology Co., Ltd., which had been liquidated in 2020.
20. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$47,158 in Fujian 101 Education Technology Co., Ltd. All of the shares were sold out in 2020.
21. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$1,600,000 in Shenzhen Fuhongjie Technology Services Co., Ltd., which was liquidated in 2020.
22. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$15,000,000 in Ji Zhi Precision Technology (Shenzhen) Co., Ltd., which was liquidated in February 2021.
23. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$50,000,000 in Lianpu Technology (Shenzhen) Co., Ltd., which was liquidated in February 2021.
24. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$10,000,000 in Jin Ji Full Precision Machinery (Huaian) Co., Ltd., which was liquidated in October 2020.
25. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$3,100,239 in UER Technology (Shenzhen) Limited, which was liquidated in March 2021.
26. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$17,000,000 in TianJin Funayuanchuang Technology Co., Ltd., which was liquidated in October 2021.
27. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$7,500,000 in Fu Cheng Ke Precision Electronics (Yantai) Co., Ltd., which was liquidated in October 2019.
28. The Company was approved by Investment Commission, MOEA of an investment of US\$700,000 in Fushirui Precision Industry (Jiyuan) Co., Ltd., which was liquidated in April 2021.
29. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$4,100,000 in Fushirui Precision Industry (Jincheng) Co., Ltd., which was liquidated in November 2021.
30. Lankao Yude Environmental Material Technology Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$45,000,000 and completed the registration of



- business combination with Lankao Yufu Precision Technology Co., Ltd. at the competent authority in 2021. The surviving company is Lankao YuFu Precision Technology Co., Ltd.
31. The Company was approved by Investment Commission, MOEA of an investment of US\$170,000,000 in Nanjing Hongfusharp Precision Electronics Co., Ltd., which was liquidated in August 2022.
32. Hongye Precision Component (Kunshan) Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$5,800,000 and completed the registration of business combination with Hongzhun Precision Tooling (Kunshan) Co., Ltd. at the competent authority in 2021. The surviving company is Hongzhun Precision Tooling (Kunshan) Co., Ltd.
33. The Company was approved by Investment Commission, MOEA of an investment of US\$1,500,000 in Wuhu Ruichang Electric Systems Co., Ltd. All of the shares were sold out in 2021.
34. The Company was approved by Investment Commission, MOEA of an investment of US\$9,995,114 in Foshan Pulida Technology Co., Ltd. All of the shares were sold out in 2022.
35. The Company was approved by Investment Commission, MOEA of an investment of US\$75,336,000 in FIH (Nanjing) Intelligent Technology Co., Ltd., which was liquidated in March 2021.
36. The Company was approved by Investment Commission, MOEA of an investment of US\$7,000,000 in Allystar Technology (Shenzhen) Co., Ltd., which was liquidated in June 2022.
37. The Company was approved by Investment Commission, MOEA of an investment of US\$15,000,000 in Shenzhen Hongzhi yun chuang Technology Co., Ltd, which was liquidated in June 2022.
38. The Company was approved by Investment Commission, MOEA of an investment of US\$856,750 in Yuan Kang Agrictural Technology Co., Ltd., which was liquidated in June 2022.
- II. The following is a list of investments in Mainland China that have been reinvested by Chinese companies due to restructuring of investment structure, and whose investment amounts have been approved to be included in investments in Mainland China:
- To the investees including Hongqunsheng Precision Electronics (Yingkou) Co., Ltd., Hongqisheng Precision Electronics (Qinhuangdao) Co., Ltd., Hong Heng Sheng Electronical Technology (Huaian) Co., Ltd., Fubo Industrial (Shenzhen) Co., Ltd., Qingding Precision Electronics (Huaian) Co., Ltd. and Yuding Precision Electronics (Huaian) Co., Ltd., the total investment of US\$216,509,695 has been approved by Investment Commission, MOEA. Manufacturing and marketing of flexible display and molding.  
However, Avary Holding (Shenzhen) Co., Limited acquired the above mentioned investees in response to the adjustment in the investment structure. The Company was approved by Investment Commission, MOEA on September 20, 2017.
  - An investment proposal totaling US\$922,949,697 in the investees in Mainland China has been approved by Investment Commission of MOEA. The investees included Ambit Microsystem (Shanghai) Co., Ltd., Amworld Microsystems (Shanghai) Ltd., Jizhun Precision Industry (Huizhou) Co., Ltd., HongFuJing Precision Electronics (Tianjin) Co., Ltd., Fulian System Integration electronics(Hangzhou) Co., Ltd., Nanning Fulian Fugui Precision Industrial Co., Ltd., Futaihua Precision Industrial Co., Ltd., Futaihua Precision Electronics (Zhengzhou) Co., Ltd., Futaihua Precision Electronics (Jiyuan) Co., Ltd. and Fulian Yuzhan Technology (Henan) Co., Ltd.. However, Foxconn Industrial Internet Co., Ltd. will acquire the aforementioned investees in Mainland China in response to changes in the Company's investment framework. The Company has reported to Investment Commission of MOEA about the investment adjustment on May 26, 2017.
- III. Pursuant to the newly amended "Review Principles of Investment and Engagement of Technological Cooperation in Mainland China" dated August 29, 2008, since the Company has obtained the certificate of being qualified for operating headquarters, which was issued by the Industrial Development Bureau , MOEA, the ceiling amount of the investment in Mainland China is not applicable to the Company.
- IV. The Company invests in the company via investee companies in Mainland China including Shanghai Topone Logistics Co., Ltd., WangHui Trading Co., Ltd., Shanghai KetaiHuajie Investment Co., Ltd., Shanghai Foxconn Co., Ltd., Shanghai Fusheng New Energy Technology Co., Ltd., Shanghai Fujingtong Business Factoring Limited, Shanghai Futaitong International Logistics Co., Ltd., Shanghai Zhuxuntong Import & Export Co., Ltd., Shan Hai Pengzhan Ivestment Co., Ltd., Shanghai Ganxing Logistics Co., Ltd., Shandong Chengshang Energy Co., Ltd., Foxconn Data Technology Co., Ltd., Foxconn Industrial Fulian Foshan Zhizaogu Co., Ltd., Foxconn Industrial Internet Hengyang Smart Valley Co., Ltd., YuanFu (Shenzhen) Technology Co., Ltd., Inner Mongolia Xin Jing Photovoltaic Power Generation Co., Ltd., Taiyuan Jusda Supply Chain Management Co., Ltd., Taiyuan Fuchi Techology Co., Ltd., Beijing Fusharp Electronic Commerce Limited, Beijing Fuyang New Energy Technology Co., Ltd., Gansu Fuguangyuan Electronic Technology Co., Ltd., HCC Teletron (HK) Technology Co., Ltd., Mingyang Real Estate Development (Kunshan) Co., Ltd., Leapsyworld Co., Ltd., Chengdu Zhuxuntong Import & Export Co., Ltd., Chengdu Fulian Zhunren Technology Co., Ltd., Fulian Baijiatai (Beijing) Trade Co., Ltd., Foshan Zhizaogu Industrial Demonstration Base Co., Ltd., Foshan Zhizaogu Innovation Center Co., Ltd., Baichang Technology Service (Tianjin) Co., Ltd., Yueyang Jusda Supply Chain Management Co., Ltd., KunShan XinYang Real Estate Development Co., Ltd., Hangzhou Jusda Supply Chain Management Limited, Hangzhou Jiangyu Innovation Medical Technology Co., Ltd., Dong Guan Fu Yi Precision Industry Co., Ltd., Dongying PV Technology Co., Ltd., Wuhan Jusda Supply Chain Management Limited, Wuhan Zhunxuntong Enterprise Service Co., Ltd., Henan Zhongyuan Finance & Fund Management Co., Ltd., Henan Zhongyuan Financial Leasing Co., Ltd., Henan Yupin Real Estate Co., Ltd., Henan Fuchi Technology Co., Ltd., Fulian Yuzhan Technology (Henan) Co., Ltd., Polight Technology (Foshan) Co., Ltd., Nanjing Futeng New Energy Automobile Technology Co., Ltd., Nanning Fulian Fugui Precision Industrial Co., Ltd., Simaite Technology (Shenzhen) Co., Ltd., Chongqing Guanzhuo Technology Co., Ltd., Chongqingshi Futaitong Logistics Limited Co., Ltd., Chongqing Fugui Electronics Co., Ltd., Chongqing Zhunxuntong Customs Service Co., Ltd., Chongqing Jingmei Precision electronic Co., Ltd., Jusda Energy Technology (Zhoushan) Co., Ltd., Jincheng Foxconn Intelligent Manufacturing Vocational Training School Co., Ltd., Jincheng Futaihua Precision Electronic Co., Ltd., Jinchen Hongren Technology Co., Ltd., Jincheng Hongzhi Nano Optical-mechanical-electrical Institute Co., Ltd., Jincheng HongShuo Intelligent Technology Co., Ltd., Talentek Microelectronics (He Fei) Limited, Amworld Microsystems (Shanghai) Limited, Ambit Microsystem (Shanghai) Co., Ltd., Ambit Microsystems (Jiashan) Co., Ltd., Jizhun Precision Industry (Huizhou) Co., Ltd., Huaian Mingyang Real Estate Development Co., Ltd., Huaian Fulitong Trading Co., Ltd., Huaian Fuyang Soleros Technology Co., Ltd., Shenzhen Hochichuang Technology Co., Ltd., Shenzhen Jinchangzhi Technology Co., Ltd., Jin Ji Tiger Investment Holding Co., Ltd., Shenzhen Qianhai Jusda Supply Chain Management Ltd., Shenzhen Zhuxuntong Technology Co., Ltd., Shenzhen Foxconn Advanced Manufacturing Capacity Training University, Shenzhen Fortune Fintech Co., Ltd., Shenzhen Fertile Plan International Logistics Co., Ltd., Shenzhen Fu Neng New Energy Technology Co., Ltd., Shenzhen Fulianwang Internet Of Things Intelligent Home Furnishing Co., Ltd., Shenzhen Fu Rong Inclusive Finance Co., Ltd., Shenzhen Fu Lian Ling Yun Guang Co., Ltd., Shenzhen Fuhongjie Technology Service Co., Ltd., Fulian Yuzhan Precision Technology Co., Ltd., Shenzhen Hyper Power Information Technology Co., Ltd., Smart Shell Office (Shenzhen) Co., Ltd., Shenzhen Hongzhaoda Technology services Co., Ltd., Yantian Jusda Supply Chain Management Co., Ltd., Shenzhen Hengdrive Electric Co., Ltd., Shenzhen Fulian Fugui Precision Industry Co., Ltd., Shenzhen Fulian Intelligent Manufacturing Industry Innovation Center Co., Ltd., Shenzhen Zhizaogu Industrial Internet Innovation Center Co., Ltd., Shenzhen Jingjiang Yunchuang Technology Co., Ltd., Shenzhen Jingji Precision Machinery Trade Co., Ltd., Innovative & Intelligent Factory Accelerator (Shenzhen) Co., Ltd., Fuyou Wande Trading Co., Ltd., Fu Jia Zhichuang (Shenzhen) Technology Co., Ltd., Fu Ming Tuo Property Management (Shenzhen) Co., Ltd., Fujintong Financial Information Services (Shanghai) Co., Ltd., Futaihua Precision Electronics (Zhenzhou) Co., Ltd., Fortune Manufacturing (Fujian) Digital Technology Co., Ltd., Fuxiang Private Equity Investment Fund Joint Ventur, Fumeng Electronical Technology (Heze) Co., Ltd., Fu Sheng Optoelectronics Technology(Kunshan) Co., Ltd., Rich Dreams Network Technology (Hangzhou) Limited, ShanXi Yuding Precision Technology Co., Ltd., Fulian Technology (Zhou Kou) Co., Ltd., Fulian Technology (Wuhan) Co., Ltd., Fulian Technology (Jiyuan) Co., Ltd., Fulian Lankao Technology Co., Ltd., Fulian Technology (Hebi) Co., Ltd., Fulian System Integration Electronics (Hangzhou) Co., Ltd., Fulian System Integration Electronics (Haining) Co., Ltd., Fu Ji Yun (Shenzhen) Technology Co., Ltd., Fulian Intelligent Workshop (Zhengzhou) Co., Ltd., Flow Vision Technology Company, Fuhong Cloud Computing (Tianjin) Co., Ltd., FuYun Acoustics Technology (Shenzhen) Co., Ltd., Langfang City Fuyang New Energy Technology Co., Ltd., Langfang Fertile Plan Logistics Co., Ltd., Langfang Yuzhan Technology Limited, Hunan Jusda Supply Chain Management Co., Ltd., Guizhou Fuhuada Precision Electronics Co., Ltd., Jusda Supply Chain Management (Shanghai) Co., Ltd., Jusda SCM (Huaian) Co., Ltd., Jusda Energy Technology (Shanghai) Co., Ltd., Yantaiishi Fulitong International Trading Co., Ltd., Yantai Futaitong International Logistics Co., Ltd., Yantai Hongfu Occupation Training School, Ur Material (Yantai) Co., Ltd., Jiashan PV Technology Co., Ltd., Jiaxing Zhixie Trading Co., Ltd., JiaXin Aifengpai Trading Co., Ltd., Guangzhou Jusda Supply Chain Management Co., Ltd., Ur Material Technology (Guangzhou) Co., Ltd., China ASEAN Supply Chain Management Co., Ltd., Guangxi Yuchi Zhilian Technology Co., Ltd., Guangxi Fumeng Innovation Technology Co., Ltd., Pan Zhou Fu Gui Kang Precision Electronic Co., Ltd., Zhengzhou Yongyang Detection Service Co., Ltd., Zhongyuan Micro-credit Co., Ltd., Zhengzhou Fuyusheng Energy Technology Co., Ltd., Zhengzhou Fuyucheng Agricultural Biotechnology Co., Ltd., Zhengzhou Fulian Hongren Technology Co., Ltd., Zhengzhou Jusda Logistics Co., Ltd., Zhengzhou Jusda Industrial Park Development Co., Ltd., Zhengzhou Zhunxuntong Technology Co., Ltd., Zhengzhou WanmaYun Elec. Technology Co., Ltd., Henyang Fuxiangyun Culture Co., Ltd., Hengyang Yuzhan Precision Technology Co.,Ltd., Hengyang Hengzhifu Finance & Accounting Services Co., Ltd., Ur Industry Materials (Langfang) Co., Ltd., Ur New Materials Technology (Wuhan) Co., Ltd., Ur Hongxin Testing Technology (Dongguan) Co., Ltd., Ur Hongxin Detection Technology (Shenzhen) Co., Ltd., Jinan Development Property Development Co., Ltd., Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd., Hongfu (Shenzhen) Equity Investment Fund Management Co., Ltd., Hong Fu Cheng Technology (Tianjin) Co., Ltd., Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd., Hongfu Innovation (Hangzhou) Co., Ltd., Hongfujing Precision Electronics (Tianjin) Co., Ltd., Hongfujing Precision Electronic (Kaili) Co., Ltd., Hongfujing Precision Electronics (Guiyang) Co., Ltd., Foxtron Vehicle Technologies (Hangzhou) Co., Ltd., Hong Chi Consultant (Shenzhen) Co., Ltd., Hong Ding Management Consultants (Shenzhen) Co., Ltd., Jiangyu Innovation Medical Technology Chengdu Co., Ltd., Penglong Real Estate Development (Jincheng) Co., Ltd., Teng Yi New Energy Technology (Kunshan) Co., Ltd., Except for the investment via the holding companies in Mainland China, other investments Except for the investment via the holding companies in Mainland China, other investments shall be approved by Investment Commission of the Ministry of Economic Affairs.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Bonds Payable

December 31, 2022

Table 12

Expressed in thousands of TWD

(Except as otherwise indicated)

						Amount						
Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Issued Amount	Repaid Amount	Balance as at December 31, 2022	Amortisation for the period	Book value	Status of guarantee	Footnote
First debenture issue of 2014	Bank SinoPac											
Bond D		2014/03/18	10 years	Note 1	2.00	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -	\$ 2,500,000	None	
Second debenture issue of 2014	"											
Bond D		2014/05/21	10 years	"	1.95	4,200,000	-	4,200,000	-	4,200,000	"	
Third debenture issue of 2014	"											
Bond B		2014/07/08	10 years	"	1.95	6,000,000	-	6,000,000	-	6,000,000	"	
Fourth debenture issue of 2014	"											
Bond D		2014/10/08	10 years	"	2.02	2,200,000	-	2,200,000	-	2,200,000	"	
Bond E		"	12 years	"	2.15	200,000	-	200,000	-	200,000	"	
Fifth debenture issue of 2014	"											
Bond C		2015/01/14	7 years	"	1.80	2,800,000	( 2,800,000)	-	-	-	"	
First debenture issue of 2015	"											
Bond E		2015/04/14	7 years	"	1.75	1,000,000	( 1,000,000)	-	-	-	"	
Second debenture issue of 2015	"											
Bond F		2015/06/24	7 years	"	1.70	2,300,000	( 2,300,000)	-	-	-	"	
Bond G		"	10 years	"	1.90	500,000	-	500,000	-	500,000	"	
Third debenture issue of 2015	"											
Bond G		2015/09/29	7 years	"	1.45	1,000,000	( 1,000,000)	-	-	-	"	
Bond H		"	12 years	"	2.00	300,000	-	300,000	-	300,000	"	
Fourth debenture issue of 2015	"											
Bond F		2015/11/30	7 years	"	1.40	1,400,000	( 1,400,000)	-	-	-	"	
Bond G		"	10 years	"	1.75	100,000	-	100,000	-	100,000	"	
Bond H		"	12 years	"	1.95	200,000	-	200,000	-	200,000	"	
First debenture issue of 2016	"											
Bond E		2016/06/07	6 years	"	0.88	1,300,000	( 1,300,000)	-	-	-	"	
Bond F		"	7 years	"	0.95	1,800,000	-	1,800,000	-	1,800,000	"	
Bond G		"	10 years	"	1.20	1,800,000	-	1,800,000	-	1,800,000	"	
Second debenture issue of 2016	"											
Bond E		2016/08/08	6 years	"	0.83	1,700,000	( 1,700,000)	-	-	-	"	
Bond F		"	7 years	"	0.90	2,900,000	-	2,900,000	-	2,900,000	"	
First debenture issue of 2017	"											
Bond C		2017/05/17	5 years	"	1.12	4,000,000	( 4,000,000)	-	-	-	"	
Bond D		"	7 years	"	1.36	900,000	-	900,000	-	900,000	"	
Bond E		"	10 years	"	1.53	400,000	-	400,000	-	400,000	"	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount		Balance as at December 31, 2022	Amortisation for the period	Book value	Status of guarantee	Footnote
						Issued Amount	Repaid Amount					
Second debenture issue of 2017	Bank SinoPac											
Bond D		2017/08/08	5 years	Note 1	1.04	\$ 3,100,000	(\$ 3,100,000)	\$ -	\$ -	\$ -	None	
Bond E		"	6 years	"	1.18	200,000	-	200,000	-	200,000	"	
Bond F		"	7 years	"	1.30	2,000,000	-	2,000,000	-	2,000,000	"	
Bond G		"	10 years	"	1.52	700,000	-	700,000	-	700,000	"	
Third debenture issue of 2017	"											
Bond B		2017/11/16	5 years	"	1.00	2,950,000	( 2,950,000)	-	-	-	"	
Bond C		"	7 years	"	1.18	1,950,000	-	1,950,000	-	1,950,000	"	
Bond D		"	10 years	"	1.40	1,000,000	-	1,000,000	-	1,000,000	"	
First debenture issue of 2018	"											
Bond B		2018/05/09	5 years	"	0.89	3,100,000	-	3,100,000	-	3,100,000	"	
Bond C		"	6 years	"	0.96	200,000	-	200,000	-	200,000	"	
Bond D		"	7 years	"	1.05	3,200,000	-	3,200,000	-	3,200,000	"	
Bond E		"	10 years	"	1.35	1,500,000	-	1,500,000	-	1,500,000	"	
Second debenture issue of 2018	"											
Bond B		2018/07/27	4 years	"	0.80	200,000	( 200,000)	-	-	-	"	
Bond C		"	5 years	"	0.87	3,900,000	-	3,900,000	-	3,900,000	"	
Bond D		"	6 years	"	0.92	500,000	-	500,000	-	500,000	"	
Bond E		"	7 years	"	1.00	2,300,000	-	2,300,000	-	2,300,000	"	
Bond F		"	10 years	"	1.30	1,400,000	-	1,400,000	-	1,400,000	"	
First debenture issue of 2019	"											
Bond A		2019/10/22	3 years	"	0.68	100,000	( 100,000)	-	-	-	"	
Bond B		"	5 years	"	0.80	1,900,000	-	1,900,000	-	1,900,000	"	
Bond C		"	6 years	"	0.86	500,000	-	500,000	-	500,000	"	
Bond D		"	7 years	"	0.90	2,500,000	-	2,500,000	-	2,500,000	"	
Bond E		"	10 years	"	1.10	950,000	-	950,000	-	950,000	"	
Second debenture issue of 2019	"											
Bond A		2020/01/09	5 years	"	0.81	1,700,000	-	1,700,000	-	1,700,000	"	
Bond B		"	6 years	"	0.85	500,000	-	500,000	-	500,000	"	
Bond C		"	7 years	"	0.92	2,350,000	-	2,350,000	-	2,350,000	"	
Bond D		"	10 years	"	1.12	1,650,000	-	1,650,000	-	1,650,000	"	
First debenture issue of 2020	"											
Bond A		2020/05/14	5 years	"	0.80	1,900,000	-	1,900,000	-	1,900,000	"	
Bond B		"	7 years	"	0.90	4,100,000	-	4,100,000	-	4,100,000	"	
Bond C		"	10 years	"	1.00	600,000	-	600,000	-	600,000	"	
Second debenture issue of 2020	"											
Bond A		2020/09/09	5 years	"	0.69	2,850,000	-	2,850,000	-	2,850,000	"	
Bond B		"	7 years	"	0.79	3,700,000	-	3,700,000	-	3,700,000	"	
Bond C		"	10 years	"	0.90	1,400,000	-	1,400,000	-	1,400,000	"	
Bond D		"	12 years	"	1.00	300,000	-	300,000	-	300,000	"	

Table 12 Page 2

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount		Balance as at December 31, 2022	Amortisation for the period	Book value	Status of guarantee	Footnote
						Issued Amount	Repaid Amount					
Third debenture issue of 2020	Bank SinoPac											
Bond A		2020/12/28	5 years	Note 1	0.53	\$ 1,800,000	\$ -	\$ 1,800,000	\$ -	\$ 1,800,000	None	
Bond B		"	7 years	"	0.63	6,600,000	-	6,600,000	-	6,600,000	"	
Bond C		"	10 years	"	0.68	3,400,000	-	3,400,000	-	3,400,000	"	
Bond D		"	15 years	"	0.90	200,000	-	200,000	-	200,000	"	
First debenture issue of 2021	"											
Bond A		2021/05/14	3 years	"	0.48	1,300,000	-	1,300,000	-	1,300,000	"	
Bond B		"	5 years	"	0.54	2,100,000	-	2,100,000	-	2,100,000	"	
Bond C		"	7 years	"	0.63	5,700,000	-	5,700,000	-	5,700,000	"	
Bond D		"	10 years	"	0.73	2,200,000	-	2,200,000	-	2,200,000	"	
Bond E		"	15 years	"	0.95	700,000	-	700,000	-	700,000	"	
Second debenture issue of 2021	"											
Bond A		2021/09/30	5 years	"	0.51	2,550,000	-	2,550,000	-	2,550,000	"	
Bond B		"	7 years	"	0.62	10,300,000	-	10,300,000	-	10,300,000	"	
Bond C		"	10 years	"	0.70	2,400,000	-	2,400,000	-	2,400,000	"	
Bond D		"	15 years	"	0.84	200,000	-	200,000	-	200,000	"	
Third debenture issue of 2021	"											
Bond A		2021/12/08	3 years	"	0.55	1,000,000	-	1,000,000	-	1,000,000	"	
Bond B		"	5 years	"	0.63	5,500,000	-	5,500,000	-	5,500,000	"	
Bond C		"	7 years	"	0.72	4,000,000	-	4,000,000	-	4,000,000	"	
Bond D		"	10 years	"	0.82	1,650,000	-	1,650,000	-	1,650,000	"	
First debenture issue of 2022	"											
Bond A		2022/05/06	3 years	"	1.05	200,000	-	200,000	-	200,000	"	
Bond B		"	5 years	"	1.15	3,500,000	-	3,500,000	-	3,500,000	"	
Bond C		"	7 years	"	1.20	800,000	-	800,000	-	800,000	"	
Second debenture issue of 2022	"											
Bond A		2022/08/18	3 years	"	1.60	3,200,000	-	3,200,000	-	3,200,000	"	
Bond B		"	5 years	"	1.67	5,400,000	-	5,400,000	-	5,400,000	"	
Bond C		"	7 years	"	1.70	1,300,000	-	1,300,000	-	1,300,000	"	
Bond D		"	10 years	"	1.85	700,000	-	700,000	-	700,000	"	
Third debenture issue of 2022												
Bond A		2022/10/21	3 years	"	1.65	1,200,000	-	1,200,000	-	1,200,000		
Bond B		"	5 years	"	1.75	6,700,000	-	6,700,000	-	6,700,000		
Bond C		"	7 years	"	1.80	300,000	-	300,000	-	300,000		
Bond D		"	10 years	"	1.95	300,000	-	300,000	-	300,000		
Issued Foreign unsecured corporate bonds in the amount of USD	-	2016/09/23	10 years	Note 2	3.00	US\$400,000 thousand	-	US\$400,000 thousand	-	US\$400,000 thousand	"	
Issued Foreign unsecured corporate bonds in the amount of JPY	-	2017/09/20	5 years	"	0.52	JPY 6,000,000 thousand	JPY 6,000,000 thousand	-	-	-	"	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount		Balance as at December 31, 2022	Amortisation for the period	Book value	Status of guarantee	Footnote
						Issued Amount	Repaid Amount					
Issued Foreign unsecured corporate bonds in the amount of JPY	-	2017/09/20	7 years	Note 2	0.70	JPY 2,500,000 thousand	\$ -	JPY 2,500,000 thousand	\$ -	JPY 2,500,000 thousand	None	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2019/03/12	5 years	"	3.75	US\$700,000 thousand	-	US\$700,000 thousand	-	US\$700,000 thousand	"	
Issued Foreign unsecured corporate bonds in the amount of USD	-	"	10 years	"	4.25	US\$300,000 thousand	-	US\$300,000 thousand	-	US\$300,000 thousand	"	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2020/10/28	5 years	"	1.63	US\$800,000 thousand	-	US\$800,000 thousand	-	US\$800,000 thousand	"	
Issued Foreign unsecured corporate bonds in the amount of USD	-	"	10 years	"	2.50	US\$600,000 thousand	-	US\$600,000 thousand	-	US\$600,000 thousand	"	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2021/08/25	7 years	"	1.88	US\$110,000 thousand	-	US\$110,000 thousand	-	US\$110,000 thousand	"	
First overseas convertible debenture issue of 2017	-	2017/11/06	5 years	Note 1	0.00	15,096,000 (	15,096,000)	-	-	-	"	
First convertible debenture issue of 2018	-	2018/02/12	5 years	"	0.00	1,500,000	-	1,500,000	6,376	1,506,376	"	
First convertible debenture issue of 2021	-	2021/08/05	5 years	"	0.00	19,584,600	-	19,183,116	-	19,183,116	"	

Note 1:Principal is due at maturity. Interest is paid annually at simple interest rate.

Note 2:Principal is due at maturity. Interest is paid semi-annually at simple interest rate.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Major Shareholders Information  
December 31, 2022

Table 13

Major Shareholders	Shareholding	
	Number of Shares Held	Shareholding Ratio
Terry Gou	1,742,198,518	12.56%

**REGISTERED AND HEAD OFFICE OF THE COMPANY**

**Hon Hai Precision Industry Co., Ltd.**

66, Chung Shan Road  
Tu-cheng, New Taipei City  
236, Taiwan  
ROC

**TRUSTEE**

**The Hongkong and Shanghai Banking Corporation Limited**

Level 26, HSBC Main Building  
1 Queen's Road Central  
Hong Kong

**REGISTRAR AND PRINCIPAL PAYING, CONVERSION  
AND TRANSFER AGENT**

**The Hongkong and Shanghai Banking Corporation Limited**

Level 26, HSBC Main Building  
1 Queen's Road Central  
Hong Kong

**LEGAL ADVISORS TO THE COMPANY**

*as to ROC law*

**Lee and Li, Attorneys-at-Law**

8th Floor, 555 Sec. 4 Zhongxiao East Road  
Taipei, Taiwan, ROC

**LEGAL ADVISORS TO THE INITIAL PURCHASER**

*as to New York and United States Federal law*

**Linklaters**

11th Floor, Alexandra House  
18 Chater Road  
Central, Hong Kong

**LEGAL ADVISORS TO THE TRUSTEE AND REGISTRAR  
AND PRINCIPAL PAYING, CONVERSION AND  
TRANSFER AGENT**

*as to New York and United States Federal law*

**Linklaters**

11th Floor, Alexandra House  
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Central, Hong Kong

**LEGAL ADVISORS TO THE INITIAL PURCHASER**

*as to PRC law*

**Jingtian & Gongchen**

45/F, K. Wah Centre  
1010 Huaihai Road (M),  
Xuhui District, Shanghai, China

**LEGAL ADVISORS TO THE COMPANY**

*as to PRC law*

**King & Wood Mallesons**

18th Floor, East Tower, World Financial Center  
No.1 Dongsanhuan Zhonglu  
Chaoyang District, Beijing, China

**INDEPENDENT AUDITORS OF THE COMPANY**

**PricewaterhouseCoopers, Taiwan**

27F, No. 333, Sec. 1, Keelung Rd.  
Xinyi Dist., Taipei, Taiwan