

Hon Hai Precision Industry Co., Ltd. and
Subsidiaries

CONSOLIDATED FINANCIAL STATEMENTS
AND REVIEWED REPORT OF INDEPENDENT
ACCOUNTANTS

FOR THE THREE-MONTH PERIODS ENDED
MARCH 31 OF 2023 AND 2022

(STOCK CODE: 2317)

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Hon Hai Precision Industry Co., Ltd. and Subsidiaries

CONSOLIDATED FINANCIAL STATEMENTS AND REVIEWED REPORT OF
INDEPENDENT ACCOUNTANTS AS OF MARCH 31, 2023 AND 2022

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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 March 31, 2023 and 2022, and the related consolidated statements of comprehensive income of changes in equity and of cash flows for the three-month periods ended, and notes to the consolidated financial statements, including a summary of significant 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\$480,412,137 thousand and NT\$336,892,892 thousand, constituting 13.13% and 8.65% of the consolidated total assets, and total liabilities of NT\$141,700,416 thousand and NT\$178,429,086 thousand, constituting 6.89% and 7.73% of the consolidated total liabilities as at March 31, 2023 and 2022, respectively, and 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\$5,328,460) thousand and NT\$9,757,521 thousand, constituting 20.96% and 11.67% of the consolidated total comprehensive income for the three-month periods then ended, respectively. These amounts and the information disclosed in Note 13 were based solely on the unreviewed financial statements of these companies as at March 31, 2023 and 2022.

Qualified Conclusion

Based on our reviews, 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 March 31, 2023 and 2022, and of its consolidated financial performance and its consolidated cash flows for the three-month periods then ended 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.

Hsu, Sheng-Chung

Hsu, Chieh-Ju

For and on behalf of PricewaterhouseCoopers, Taiwan

May 11, 2023

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

March 31, 2023, December 31 and March 31, 2022

(The accompanying consolidated balance sheets as of March 31, 2023 and 2022 were reviewed only, and not audited in accordance with auditing standards.)

Expressed in thousands of New Taiwan Dollars

			March 31, 2023		December 31, 2022		March 31, 2022	
			Amount	%	Amount	%	Amount	%
Assets								
Notes								
Current assets								
1100	Cash and cash equivalents	6 (1)	\$ 1,119,530,444	30	\$ 1,062,326,324	26	\$ 1,184,629,960	30
1110	Financial assets at fair value through profit or loss - current	6 (2)	4,127,950	-	4,664,142	-	6,156,336	-
1120	Financial assets at fair value through other comprehensive income -current	6 (3)	44,305	-	44,069	-	135,191	-
1136	Financial assets at amortized cost - current	6 (4) and 8	30,931,329	1	17,696,967	-	62,174,507	2
1139	Hedged financial assets - current	6 (5)	377,018	-	-	-	716,456	-
1170	Accounts receivable, net	6 (6)	675,693,085	18	1,060,980,085	26	856,704,700	22
1180	Net accounts receivable - related parties	7	27,985,368	1	37,710,086	1	23,719,390	1
1200	Other receivables	6 (7)(12)	60,684,807	2	56,002,627	1	60,690,767	2
1210	Other receivables - related parties	7	3,759,305	-	1,719,679	-	5,071,157	-
130X	Inventories	6 (8)	813,156,931	22	939,022,052	23	754,529,704	19
1410	Prepayments		21,251,569	1	17,280,096	-	20,894,884	1
1470	Other current assets	6 (4)	1,937,707	-	3,059,394	-	8,752,619	-
11XX	Total current assets		2,759,479,818	75	3,200,505,521	77	2,984,175,671	77
Non-current assets								
1510	Financial assets at fair value through profit or loss - non-current	6 (2)	89,039,811	2	88,397,440	2	83,731,481	2
1517	Financial assets at fair value through other comprehensive income - non-current	6 (3)	85,788,109	2	84,586,400	2	109,664,125	3
1535	Financial assets at amortized cost - non-current	6 (4) and 8	6,868,638	-	12,913,993	-	19,432,030	-
1550	Investments accounted for under equity method	6 (9)	206,037,546	6	239,489,049	6	197,609,614	5
1600	Property, plant and equipment	6 (10), 7 and 8	366,591,156	11	362,404,684	9	318,854,106	8
1755	Right-of-use assets	6 (11), 7 and 8	41,859,238	1	40,405,796	1	40,965,857	1
1760	Investment property, net	6 (13)	10,274,249	-	10,438,085	-	10,758,498	-
1780	Intangible assets	6 (14)	45,442,536	1	46,660,039	1	47,453,586	1
1840	Deferred income tax assets		21,672,416	1	20,761,532	1	20,424,679	1
1900	Other non-current assets	6 (12)(15)	26,265,732	1	27,411,741	1	60,386,516	2
15XX	Total non-current assets		899,839,431	25	933,468,759	23	909,280,492	23
1XXX	Total assets		\$ 3,659,319,249	100	\$ 4,133,974,280	100	\$ 3,893,456,163	100

(Continued)

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Consolidated Balance Sheets

March 31, 2023, December 31 and March 31, 2022

(The accompanying consolidated balance sheets as of March 31, 2023 and 2022 were reviewed only, and not audited in accordance with auditing standards.)

Expressed in thousands of New Taiwan Dollars

	Liabilities and equity	Notes	March 31, 2023		December 31, 2022		March 31, 2022	
			Amount	%	Amount	%	Amount	%
	Current liabilities							
2100	Short-term loans	6 (17)	\$ 490,618,650	13	\$ 582,610,083	14	\$ 665,565,587	17
	Short-term notes and bills payable	6 (16)	60,721,118	2	31,491,497	1	7,130,489	-
2120	Financial liabilities at fair value through profit or loss - current	6 (2)	478,518	-	3,595,029	-	1,342,589	-
	Hedged financial liabilities - current		99,845	-	-	-	-	-
2126	Accounts payable	6 (5)	676,585,214	19	1,050,264,198	25	872,446,561	22
2170	Accounts payable - related parties	7	16,402,653	-	18,676,748	-	15,997,012	-
2180	Other payables	6 (18) and 7	271,261,195	7	246,735,591	6	258,616,049	7
2200	Current income tax liabilities		25,276,114	1	24,602,394	1	26,191,031	1
2230	Provisions for liabilities - current	6 (25)	4,107,701	-	3,891,380	-	3,233,896	-
2250	Lease liabilities - current	7	7,489,063	-	8,333,100	-	7,359,055	-
2280	Long-term liabilities maturing within one year or one business cycle	6 (20)(21)	73,262,232	2	33,092,726	1	37,233,853	1
2320	Other current liabilities - other	6 (19)	104,063,699	3	110,520,773	3	72,271,312	2
2399	Total current liabilities		1,730,366,002	47	2,113,813,519	51	1,967,387,434	50
21XX	Non-current liabilities							
2530	Bonds payable	6 (20)	220,698,554	6	245,282,706	6	227,533,331	6
2540	Long-term loans	6 (21)	33,786,345	1	55,734,601	1	50,722,463	1
	Provisions for liabilities - non-current	6 (25)	459,230	-	459,026	-	434,333	-
2550	Deferred income tax liabilities		41,160,424	1	39,123,808	1	31,950,704	1
2570	Lease liabilities - non-current	7	18,512,714	1	17,461,579	1	18,261,281	1
2580	Other non-current liabilities	6 (24)	11,577,625	-	11,568,002	-	12,078,531	-
2600	Total non-current liabilities		326,194,892	9	369,629,722	9	340,980,643	9
25XX	Total liabilities		2,056,560,894	56	2,483,443,241	60	2,308,368,077	59
2XXX	Equity							
	Equity attributable to owners of the parent company							
	Share capital	6 (26)						
3110	Share capital - common stock		138,629,906	4	138,629,906	4	138,629,906	4
	Capital surplus	6 (27)						
3200	Capital surplus		194,110,910	5	193,794,160	5	202,354,644	5
	Retained earnings	6 (28)						
3310	Legal reserve		184,894,008	5	184,894,008	4	170,755,591	5
3320	Special reserve		89,505,893	2	89,505,893	2	87,315,126	2
3350	Unappropriated retained earnings		865,829,339	24	925,890,351	22	829,183,459	21
	Other equity interest	6 (29)						
3400	Other equity interest		(72,100,140)	(2)	(82,154,208)	(2)	(42,097,602)	(1)
3500	Treasury stocks	6 (26)	(15,194)	-	(15,194)	-	(15,194)	-
31XX	Total equity attributable to owners of the parent company		1,400,854,722	38	1,450,544,916	35	1,386,125,930	36
36XX	Non-controlling equity	6 (30)	201,903,633	6	199,986,123	5	198,962,156	5
36XX	Total equity		1,602,758,355	44	1,650,531,039	40	1,585,088,086	41
3XXX	Significant Contingent Liabilities and Unrecognized Contract Commitments	9						
	Significant events after the balance sheet date	11						
3X2X	Total liabilities and equity		\$ 3,659,319,249	100	\$ 4,133,974,280	100	\$ 3,893,456,163	100

The accompanying notes are an integral part of these consolidated financial statements. Please refer to it as well.

Chairman of the Board: Liu, Yang-Wei

Manager: Liu, Yang-Wei

Chief Accounting Officer: Chou, Tsung-Kai

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Consolidated Statements of Comprehensive Income
For the three-month period ended March 31, 2023 and 2022
(Reviewed only, not audited in accordance with auditing standards)

Expressed in thousands of New Taiwan Dollars
(Except for earnings per share expressed in New Taiwan Dollar)

Item	Notes	For the three-month period ended March 31, 2023		For the three-month period ended March 31, 2022	
		Amount	%	Amount	%
4000 Operating revenue	6 (31) and 7	\$ 1,462,437,334	100	\$ 1,407,553,167	100
5000 Operating costs	6 (8), 6 (35) and 7	(1,374,102,879)	(94)	(1,322,787,489)	(94)
5900 Operating profit - gross		<u>88,334,455</u>	<u>6</u>	<u>84,765,678</u>	<u>6</u>
Operating expenses	6 (35)				
6100 Selling expenses		(6,363,481)	-	(6,688,243)	-
6200 Administrative expenses		(17,512,636)	(1)	(16,993,517)	(1)
6300 Research and development expenses		(23,935,313)	(2)	(24,414,614)	(2)
6000 Total operational expenses		<u>(47,811,430)</u>	<u>(3)</u>	<u>(48,096,374)</u>	<u>(3)</u>
6900 Operating profit		<u>40,523,025</u>	<u>3</u>	<u>36,669,304</u>	<u>3</u>
Non-operating income and expenses					
7100 Interest income	6 (32)	16,529,702	1	6,996,856	-
7010 Other income	6 (33)	1,388,607	-	1,424,640	-
7020 Other gains and losses	6 (34)	(4,333,832)	-	(5,698,956)	-
7050 Finance cost	6 (37)	(14,752,023)	(1)	(4,863,582)	-
7060 Share of profit or loss of associates and joint ventures accounted for under the equity method	6 (9)	(18,952,194)	(2)	2,399,073	-
7000 Total non-operating income and expenses		<u>(20,119,740)</u>	<u>(2)</u>	<u>258,031</u>	<u>-</u>
7900 Profit before income tax		<u>20,403,285</u>	<u>1</u>	<u>36,927,335</u>	<u>3</u>
7950 Income tax expense	6 (38)	(6,803,936)	-	(7,317,908)	(1)
8200 Net income for the period		<u>\$ 13,599,349</u>	<u>1</u>	<u>\$ 29,609,427</u>	<u>2</u>

(Continued)

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Consolidated Statements of Comprehensive Income

For the three-month period ended March 31, 2023 and 2022

(Reviewed only, not audited in accordance with auditing standards)

Expressed in thousands of New Taiwan Dollars

(Except for earnings per share expressed in New Taiwan Dollar)

Item	Notes	For the three-month period ended March 31, 2023		For the three-month period ended March 31, 2022	
		Amount	%	Amount	%
Other comprehensive income - net					
Components not to be reclassified to profit or loss					
8316 Unrealized gains and losses on valuation of investment in equity instruments measured at fair value through other comprehensive income	6 (3)(29)(30)	\$ 2,323,019	-	\$(8,141,762)	(1)
8320 Shares of other comprehensive income of associates and joint ventures accounted for under the equity method - components not to be reclassified to profit or loss	6 (29)	752,399	-	(2,585,398)	-
8349 Income tax related to components that are not reclassified subsequently to profit or loss	6 (38)	(225,756)	-	1,039,998	-
8310 Components not to be reclassified to profit or loss - total		<u>2,849,662</u>	<u>-</u>	<u>(9,687,162)</u>	<u>(1)</u>
Components that may be reclassified to profit or loss					
8361 Exchange difference arising from translation of foreign operation financial statements	6 (29)(30)	9,520,565	1	63,698,111	5
8368 Gain and loss of hedging tools	6 (5)	(99,843)	-	(144,313)	-
8370 Shares of other comprehensive income of subsidiaries, associates and joint ventures accounted for under the equity method - components that may be reclassified to profit or loss	6 (29)	(460,899)	-	95,293	-
8399 Income tax related to components that may be reclassified to profit or loss	6 (38)	14,975	-	21,647	-
8360 Components that may be reclassified to profit or loss		<u>8,974,798</u>	<u>1</u>	<u>63,670,738</u>	<u>5</u>
8300 Other comprehensive income - net		<u>\$ 11,824,460</u>	<u>1</u>	<u>\$ 53,983,576</u>	<u>4</u>
8500 Total comprehensive income		<u>\$ 25,423,809</u>	<u>2</u>	<u>\$ 83,593,003</u>	<u>6</u>
Net profit attributed to:					
8610 Owners of the parent company		\$ 12,824,695	1	\$ 29,450,302	2
8620 Non-controlling equity		774,654	-	159,125	-
		<u>\$ 13,599,349</u>	<u>1</u>	<u>\$ 29,609,427</u>	<u>2</u>
Total comprehensive income attributed to:					
8710 Owners of the parent company		\$ 24,052,512	2	\$ 77,486,237	6
8720 Non-controlling equity		1,371,297	-	6,106,766	-
		<u>\$ 25,423,809</u>	<u>2</u>	<u>\$ 83,593,003</u>	<u>6</u>
Earnings per share	6 (39)				
9750 Basic earnings per share		<u>\$ 0.93</u>		<u>\$ 2.12</u>	
9850 Diluted earnings per share		<u>\$ 0.91</u>		<u>\$ 2.08</u>	

The accompanying notes are an integral part of these consolidated financial statements. Please refer to it as well.

Chairman of the Board: Liu, Yang-Wei

Manager: Liu, Yang-Wei

Chief Accounting Officer: Chou, Tsung-Kai

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Consolidated Statements of Changes in Equity
For the three-month period ended March 31, 2023 and 2022
(Reviewed only, not audited in accordance with auditing standards)

Expressed in thousands of New Taiwan Dollars

		Equity attributable to owners of the parent company											
		Retained earnings					Other equity interest						
		Share capital - common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange difference arising from translation of foreign operation financial statements	Unrealized gains or losses on financial assets at fair value through other comprehensive income	Income and loss of hedging tools	Treasury stocks	Total	Non-controlling equity	Total
Notes													
<u>2022</u>													
Balance - January 1		\$ 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
Net income for the period		-	-	-	-	29,450,302	-	-	-	-	29,450,302	159,125	29,609,427
Other comprehensive income	6 (29)(30)	-	-	-	-	-	57,746,330	(9,606,321)	(104,074)	-	48,035,935	5,947,641	53,983,576
Total comprehensive income		-	-	-	-	29,450,302	57,746,330	(9,606,321)	(104,074)	-	77,486,237	6,106,766	83,593,003
Appropriation and distribution of earnings for 2021:	6 (28)												
Cash dividends		-	-	-	-	(72,087,551)	-	-	-	-	(72,087,551)	-	(72,087,551)
Changes in equity of associates and joint ventures accounted for under the equity method	6 (27)	-	1,295,773	-	-	-	-	-	-	-	1,295,773	-	1,295,773
Adjustments arising from changes in percentage of ownership in subsidiaries	6 (27)	-	(1,025,559)	-	-	(280)	-	-	-	-	(1,025,839)	-	(1,025,839)
Increase in non-controlling equity	6 (30)	-	-	-	-	-	-	-	-	-	-	52,582	52,582
Disposal of equity instruments at fair value through other comprehensive income	6 (3)	-	-	-	-	627,644	-	(627,644)	-	-	-	-	-
Balance - March 31		\$ 138,629,906	\$ 202,354,644	\$ 170,755,591	\$ 87,315,126	\$ 829,183,459	\$ (88,566,628)	\$ 46,407,455	\$ 61,571	\$ (15,194)	\$ 1,386,125,930	\$ 198,962,156	\$ 1,585,088,086
<u>2023</u>													
Balance - January 1		\$ 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
Net income for the period		-	-	-	-	12,824,695	-	-	-	-	12,824,695	774,654	13,599,349
Other comprehensive income	6 (29)(30)	-	-	-	-	-	8,574,351	2,724,518	(71,052)	-	11,227,817	596,643	11,824,460
Total comprehensive income		-	-	-	-	12,824,695	8,574,351	2,724,518	(71,052)	-	24,052,512	1,371,297	25,423,809
Appropriation and distribution of earnings for 2022:	6 (28)												
Cash dividends		-	-	-	-	(73,473,850)	-	-	-	-	(73,473,850)	-	(73,473,850)
Changes in equity of associates and joint ventures accounted for under the equity method	6 (27)	-	35,345	-	-	(586,828)	-	-	-	-	(551,483)	-	(551,483)
Adjustments arising from changes in percentage of ownership in subsidiaries	6 (27)	-	468,693	-	-	395	-	-	-	-	469,088	-	469,088
Disposal of investments accounted for under equity method	6 (9)	-	(187,288)	-	-	(2)	827	2	-	-	(186,461)	-	(186,461)
Increase in non-controlling equity	6 (30)	-	-	-	-	-	-	-	-	-	-	546,213	546,213
Disposal of equity instruments at fair value through other comprehensive income	6 (3)	-	-	-	-	1,174,578	-	(1,174,578)	-	-	-	-	-
Balance - March 31		\$ 138,629,906	\$ 194,110,910	\$ 184,894,008	\$ 89,505,893	\$ 865,829,339	\$ (88,105,412)	\$ 16,076,324	\$ (71,052)	\$ (15,194)	\$ 1,400,854,722	\$ 201,903,633	\$ 1,602,758,355

The accompanying notes are an integral part of these consolidated financial statements. Please refer to it as well.

Chairman of the Board: Liu, Yang-Wei

Manager: Liu, Yang-Wei

Chief Accounting Officer: Chou, Tsung-Kai

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Consolidated Statements of Cash Flows
For the three-month period ended March 31, 2023 and 2022
(Reviewed only, not audited in accordance with auditing standards)

Expressed in thousands of New Taiwan Dollars

	Notes	<u>For the three-month period ended March 31, 2023</u>	<u>For the three-month period ended March 31, 2022</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Profit before tax		\$ 20,403,285	\$ 36,927,335
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6 (35)	18,038,627	15,932,318
Amortization	6 (35)	1,502,027	1,449,456
Compensation costs relating to share-based payment	6 (36)	163,966	384,858
Expected credit (reversal of interest) impairment loss	12(2)	(83,385)	206,894
Loss on disposal of property, plant and equipment	6 (34)	17,266	53,118
Net loss on financial assets or liabilities measured at fair value through profit or loss	6 (34)	2,997,979	6,416,784
Share of profit or loss of associates and joint ventures accounted for under the equity method	6 (9)	18,952,194	(2,399,073)
Gain on disposal of investments	6 (34)	(399,914)	(1,480,776)
Interest expense	6 (37)	14,529,623	4,828,833
Interest income	6 (32)	(16,529,702)	(6,996,856)
Dividend income	6 (33)	(356,175)	(316,401)
Gain from lease modification	6 (11)	(361)	-
Loss on disposal of intangible asset	6 (34)	275,799	-
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets mandatorily measured at fair value through profit or loss		(5,402,583)	(881,692)
Hedged financial instruments		(377,016)	229,663
Notes receivable		84,225	259,895
Accounts receivable		388,122,890	268,684,302
Accounts receivable - related parties		9,791,189	11,740,907
Other receivables		(1,435,709)	(5,727,255)
Inventories		129,266,500	(59,620,868)
Prepayments		(3,971,474)	(2,831,642)
Changes in operating liabilities			
Accounts payable		(376,103,690)	(182,823,336)
Accounts payable - related parties		(2,291,663)	(5,025,968)
Other payables		(45,436,981)	(21,521,850)
Provisions		216,525	360,996
Contract liabilities		(1,336,840)	3,908,979
Other current liabilities		(5,039,747)	6,697,238
Accrued pension liabilities		(62,281)	(10,203)
Cash inflow generated from operating activities		145,534,574	68,445,656
Income taxes paid		(5,215,265)	(6,793,633)
Cash inflow generated from operating activities, net		140,319,309	61,652,023

(Continued)

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Consolidated Statements of Cash Flows
For the three-month period ended March 31, 2023 and 2022
(Reviewed only, not audited in accordance with auditing standards)

Expressed in thousands of New Taiwan Dollars

	Notes	<u>For the three-month period ended March 31, 2023</u>	<u>For the three-month period ended March 31, 2022</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through profit or loss		\$(2,328,538)	\$(4,158,121)
Disposal of financial assets at fair value through profit or loss		87,977	-
Acquisition of financial assets at amortized cost - current, net		(9,896,163)	(9,203,093)
Acquisition of financial assets at amortized cost - non-current		(686,805)	(626,932)
Disposal of financial assets at amortized cost - non-current		3,085,600	-
Acquisition of financial assets at fair value through other comprehensive income		(437,055)	(2,048,164)
Disposal of financial assets at fair value through other comprehensive income		1,240,816	164,266
Decrease in other receivables - related parties		157,634	623,625
Decrease in other receivables		-	1,152
Decrease in other current assets		1,121,687	1,997,875
Net cash flow from acquisition of subsidiaries		-	(1,505,448)
Proceeds from disposal of subsidiaries		525,648	1,247,648
Acquisition of investments accounted for under the equity method		(172,585)	(1,619,735)
Disposal of investments accounted for under equity method		676,967	-
Return of capital from investments accounted for under equity method	6 (9)	11,946,290	-
Acquisition of property, plant and equipment	6 (41)	(25,098,534)	(17,561,459)
Disposal of property, plant and equipment	6 (41)	1,330,548	1,163,725
Disposal of investment property		2,825	-
Acquisition of right-of-use assets		(922,572)	(44,055)
Acquisition of intangible assets		(383,342)	(268,578)
Disposal of intangible assets		492	-
Decrease (increase) in other non-current assets		776,623	(2,972,480)
Dividend received		966,252	2,089,227
Interest received		13,295,687	11,878,112
Other investing activities		89,128	932,801
Increase in prepayments for investments		-	(29,170,029)
Cash outflow used in investing activities, net		<u>(4,621,420)</u>	<u>(49,079,663)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
(Decrease)increase in short-term loans		(92,762,327)	103,228,802
Increase (decrease) in short-term notes and bills payables		29,466,931	(16,878,500)
Repayments of corporate bonds		(1,500,000)	(2,800,000)
Issuance of long-term loans		1,775,170	1,658,244
Repayments of long-term loans		(5,396,271)	(1,747,522)
Decrease in other non-current liabilities		(97,707)	(267,713)
Repayment of lease principal		(2,689,512)	(2,739,976)
Changes in other non-controlling equity interest	6 (30)	209,073	52,582
Interest Paid		<u>(11,124,324)</u>	<u>(6,526,776)</u>
Cash (outflow used in) inflow generated from financing activities, net		<u>(82,118,967)</u>	<u>73,979,141</u>
Effects of exchange rate changes on cash and cash equivalents		<u>3,625,198</u>	<u>38,661,448</u>
Increase in cash and cash equivalents during the current period		<u>57,204,120</u>	<u>125,212,949</u>
Cash and cash equivalents, beginning of period		<u>1,062,326,324</u>	<u>1,059,417,011</u>
Cash and cash equivalents, end of period		<u>\$ 1,119,530,444</u>	<u>\$ 1,184,629,960</u>

The accompanying notes are an integral part of these consolidated financial statements. Please refer to it as well.

Chairman of the Board: Liu, Yang-Wei

Manager: Liu, Yang-Wei

Chief Accounting Officer: Chou, Tsung-Kai

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Notes to the Consolidated Financial Statements
FOR THE THREE MONTHS ENDED MARCH 31, 2023 AND 2022
(Reviewed only, not audited in accordance with auditing standards)

Expressed in thousands of New Taiwan Dollars
(Except as otherwise indicated)

1. History and Organization

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 (“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 Authorization for Issuance of the Financial Statements and Procedures for Authorization

These consolidated financial statements were reported to the Board of Directors on May 11, 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”) as endorsed by the Financial Supervisory Commission (“FSC”)

New, amended and revised International Financial Reporting Standards (“IFRS”) that have been endorsed by the FSC and become effective from 2023 are stated 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 aforementioned standards and interpretations have no significant impact on the Group’s financial position 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 Company

None.

(3) Effect of 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 the International Accounting Standards Board
Amendments to IFRS 16, 'Lease liabilities in sale-leasebacks'	January 1, 2024
IFRS 17, 'Insurance Contracts'	January 1, 2023
Amendments to IFRS 17, 'Insurance Contracts'	January 1, 2023
Amendments to IFRS 17, 'First Application of IFRS 17 and IFRS 9 – Comparison 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 contractual terms'	January 1, 2024

The aforementioned standards and interpretations have no significant impact on the Group's financial position and financial performance based on the Group's assessment.

4. Summary of Critical 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 accompanying consolidated financial statements have been prepared in accordance with the Guidelines Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting," as approved and issued by the FSC.

This consolidated financial report does not include all disclosures required by International Financial Reporting Standards, International Accounting Standards, Interpretations and Interpretative Pronouncements (IFRSs) as endorsed by the FSC and issued in effect 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 measured at fair value.
- (c) Defined benefit liabilities recognized 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 judgment in the process of applying the Group's accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) Basis for consolidation

A. Basis for preparation of consolidated financial statements:

- (a) The Group includes all subsidiaries in the preparation of consolidated financial statements as an entity. Subsidiaries are entities controlled by the Group (including structured entities). The Group controls the 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. Subsidiaries are included in the consolidated financial statements from the date the Group obtains control and are deconsolidated from the date control is lost.
- (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 noncontrolling interests having a deficit balance.
- (d) If a change in shareholding in a subsidiary does not result in a loss of control (i.e. transactions with non-controlling interests), such a change is accounted for as an equity transaction, that is, a transaction 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 recognized 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 ~14~ 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	Name of the subsidiaries	Nature of the business	Percentage of shares held			Descriptions
			2023 March 31	2022 December 31	2022 March 31	
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	(1) (2) (6)
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Ltd. and subsidiaries	Investment holdings in hi-tech companies in Asia-Pacific and America	100	100	100	(6)
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 sale of computer terminal monitors and related components, data storage and p	100	100	100	(6)
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	(3) (6)
Hon Hai Precision Industry Co., Ltd.	Hongyuan 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	(6)
Hon Hai Precision Industry Co., Ltd.	Hongchi 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	(6)
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	(6)
Hon Hai Precision Industry Co., Ltd.	Hon Hai/Foxconn Logistics California LLC.	Logistics services in America.	100	100	100	(6)
Hon Hai Precision Industry Co., Ltd.	Hon Hai/Foxconn Logistics Texas LLC.	Logistics services in America.	100	100	100	(6)

Investor	Name of the subsidiaries	Nature of the business	Percentage of shares held			Descriptions
			2023 March 31	2022 December 31	2022 March 31	
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd. and subsidiaries	Investment holdings in companies in Mainland China primarily engaged in manufacturing and sale of power supply modules, application modules and network cables assemblies.	100	100	100	(6)
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore (Pte) Ltd. and subsidiaries	Asia-Pacific sales company and development of educational technology	100	100	100	(6)
Hon Hai Precision Industry Co., Ltd.	Foxconn International Inc.	Patent applications in America	100	100	100	(6)
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Leasing services	100	100	100	(6)
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology (H.K.) Ltd. and subsidiaries	Investment holdings in companies in Mainland China, primarily engaged in manufacturing and trading of portable cameras	99.96	99.96	99.96	(6)
Hon Hai Precision Industry Co., Ltd.	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	100	100	100	(6)
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	(6)
Hon Hai Precision Industry Co., Ltd.	Hong Jin Chang Holdings Co., Limited -Hong Kong	Investment holdings and reinvestment in businesses relating to robots, automatic equipment, moulds, parts, accessories and corresponding services.	-	-	100	(5)
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B. V.-Netherlands and subsidiaries	Investment holdings in companies in Europe	100	100	100	(6)
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	74.80	(6)
Hon Hai Precision Industry Co., Ltd.	Perobot Co., Ltd.	Sale, software development, repair services, after-sale services and rental services of robot	100	100	100	(6)
Hon Hai Precision Industry Co., Ltd.	ECMMS Precision Singapore Pte. Ltd. and subsidiaries	Manufacturing and sales of computers and data processing equipment	100	100	100	(6)

Investor	Name of the subsidiaries	Nature of the business	Percentage of shares held			Descriptions
			2023 March 31	2022 December 31	2022 March 31	
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Eletronicos Ltda	Manufacturing WIFI cards and modules	100	100	100	(6)
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	(6)
Hon Hai Precision Industry Co., Ltd.	Asia Pacific Telecom Co., Ltd. and subsidiaries	Telecom industry, storage of data and manufacturing of wire or wireless communication, installation of computer and satellite TV channels and telecomrelated business, and providing 3rdGeneration of mobile phone services	36.89	36.89	36.02	(4)
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	51	51	51	(6)
Hon Hai Precision Industry Co., Ltd.	Socle Technology Corp.	Design, manufacture and sale of electronic components and software	100	100	100	(6)
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	(6)

- (a) Fulian Yuzhan Technology (Shenzhen) Co., Ltd., a subsidiary of the Group, acquired 63% equity of Shenzhen Hengdrive Electric Co., Ltd. at a price of RMB378,000 thousand in January 2022, and incorporated it into the consolidated statements from the date of acquisition.
- (b) The Group disposed of 100% equity in Foshan Pulida Technology Co., Ltd., a subsidiary, at RMB381,893 thousand in January 2022, and recognized a total of RMB276,029 thousand as disposal benefits, and such company was no longer included in the consolidated statements from the date of disposal.

- (c) 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. accumulatively acquired 51% equity interest in XSEMI Corporation which was included in the consolidated financial statements starting from the date control was obtained.
 - (d) 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.
 - (e) The Group's subsidiary, Hong Jin Chang Holdings Co., Limited -Hong Kong, was dissolved in liquidation in the year ended December 31, 2022.
 - (f) The financial statements of the entity as of and for the three-month periods ended March 30, 2023 and 2022 were not reviewed by independent auditors as the entity did not meet the definition of significant subsidiary.
 - (g) The financial statements of certain consolidated subsidiaries for the three-month periods ended March 31, 2023 and 2022 were not reviewed by independent auditors, which statements reflect total assets of \$361,968,410 and \$304,447,980, constituting 9.89% and 7.82% of total consolidated assets, and total liabilities of \$141,700,416 and \$178,429,086,, constituting 6.89% and 7.73% of the consolidated total liabilities as of March 31, 2023 and 2022, respectively, as well as total comprehensive income (loss) of (\$36,351) and \$10,051,337, constituting 0.14% and 12.02% of the consolidated total comprehensive income for the three-month periods then ended, respectively.
- C. Subsidiaries included in the consolidated financial statements: None.
- D. Adjustment and treatment for different accounting periods of subsidiaries: None.
- E. None.
- F. Subsidiaries with non-controlling interests that are significant to the Group
- The following is information on non-controlling interests and subsidiaries that are material to the Group:

Name of the subsidiaries	Principal place of business	Non-controlling equity		Non-controlling equity		Descriptions
		March 31, 2023		December 31, 2022		
		Amount	Percentage of shares held	Amount	Percentage of shares held	
FIH Mobile Limited	Cayman Islands	\$ 19,205,828	36 %	\$ 19,696,413	36 %	
Foxconn Ventures Pte. Ltd.	Singapore	24,132,979	46 %	24,185,933	46 %	
Foxconn Interconnect Technology Limited	Cayman Islands	20,771,157	29 %	20,619,126	29 %	
Foxconn Industrial Internet Co., Ltd.	China	93,343,399	16 %	90,629,262	16 %	
Asia Pacific Telecom Co., Ltd.	Taiwan	15,378,720	63 %	16,172,828	63 %	
		<u>\$ 172,832,083</u>		<u>\$ 171,303,562</u>		

		Non-controlling equity		Descriptions
		March 31, 2022		
Name of the subsidiaries	Principal place of business	Amount	Percentage of shares held	
FIH Mobile Limited	Cayman Islands	\$ 22,302,566	36 %	
Foxconn Ventures Pte. Ltd.	Singapore	23,528,602	46 %	
Foxconn Interconnect Technology Limited	Cayman Islands	18,953,035	27 %	
Foxconn Industrial Internet Co., Ltd.	China	88,216,524	16 %	
Asia Pacific Telecom Co., Ltd.	Taiwan	19,224,871	64 %	
		<u>\$ 172,225,598</u>		

Aggregate financial information of subsidiaries (Note):

Balance Sheets

	FIH Mobile Limited		
	March 31, 2023	December 31, 2022	March 31, 2022
Current assets	\$ 109,064,935	\$ 136,840,297	\$ 137,600,475
Non-current assets	31,552,987	32,380,715	35,534,697
Current liabilities	(86,449,882)	(113,885,980)	(110,722,316)
Non-current liabilities	(420,163)	(432,445)	(966,148)
Total net assets	<u>\$ 53,747,877</u>	<u>\$ 54,902,587</u>	<u>\$ 61,446,708</u>

	Foxconn Interconnect Technology Limited		
	March 31, 2023	December 31, 2022	March 31, 2022
Current assets	\$ 78,483,628	\$ 84,882,307	\$ 91,282,432
Non-current assets	53,667,226	54,761,704	55,697,375
Current liabilities	(58,021,749)	(47,273,766)	(58,602,117)
Non-current liabilities	(2,326,990)	(20,295,736)	(19,149,949)
Total net assets	<u>\$ 71,802,115</u>	<u>\$ 72,074,509</u>	<u>\$ 69,227,741</u>

	Foxconn Ventures Pte. Ltd.		
	March 31, 2023	December 31, 2022	March 31, 2022
Current assets	\$ 36,499,156	\$ 36,379,866	\$ 32,615,974
Non-current assets	16,542,526	16,780,432	19,097,330
Current liabilities	(2,168)	(4,402)	(2,090)
Non-current liabilities	-	-	-
Total net assets	<u>\$ 53,039,514</u>	<u>\$ 53,155,896</u>	<u>\$ 51,711,214</u>

	Foxconn Industrial Internet Co., Ltd.		
	March 31, 2023	December 31, 2022	March 31, 2022
Current assets	\$ 996,180,650	\$ 1,099,500,421	\$ 1,088,086,092
Non-current assets	145,684,403	154,986,739	119,770,754
Current liabilities	(529,451,365)	(657,564,860)	(625,883,105)
Non-current liabilities	(24,059,952)	(25,032,265)	(26,321,833)
Total net assets	<u>\$ 588,353,736</u>	<u>\$ 571,890,035</u>	<u>\$ 555,651,908</u>

	Asia Pacific Telecom Co., Ltd.		
	March 31, 2023	December 31, 2022	March 31, 2022
Current assets	\$ 2,344,772	\$ 2,450,922	\$ 3,039,935
Non-current assets	36,340,187	37,352,088	41,709,113
Current liabilities	(9,116,157)	(9,819,690)	(9,733,209)
Non-current liabilities	(7,474,817)	(6,631,315)	(7,241,192)
Total net assets	<u>\$ 22,093,985</u>	<u>\$ 23,352,005</u>	<u>\$ 27,774,647</u>

Statements of comprehensive income

	FIH Mobile Limited	
	For the three-month period ended March 31,	
	2023	2022
Revenue and other operating revenue	\$ 38,744,841	\$ 61,857,150
Loss for the period from continuing operations	(1,589,858)	(526,217)
Other comprehensive income, net of tax	936,764	14,446
Total comprehensive loss for the period	<u><u>\$ (653,094)</u></u>	<u><u>\$ (511,771)</u></u>
Comprehensive loss attributed to non-controlling interest	<u><u>\$ (232,254)</u></u>	<u><u>\$ (121,182)</u></u>
Dividends paid to non-controlling interest	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
	Foxconn Interconnect Technology Limited	
	For the three-month period ended March 31,	
	2023	2022
Revenue and other operating revenue	\$ 25,721,702	\$ 28,655,546
(Loss) profit for the period from continuing operations	(282,527)	856,270
Other comprehensive income (loss), net of tax	649,058	(236,851)
Total comprehensive income for the period	<u><u>\$ 366,531</u></u>	<u><u>\$ 619,419</u></u>
Comprehensive income attributed to non-controlling interest	<u><u>\$ 257,164</u></u>	<u><u>\$ 167,147</u></u>
Dividends paid to non-controlling interest	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

	Foxconn Ventures Pte. Ltd.	
	For the three-month period ended March 31,	
	2023	2022
Revenue and other operating revenue	\$ -	\$ -
Profit (loss) for the period from continuing operations	520,244	(3,247,801)
Other comprehensive loss, net of tax	(187,249)	(51,002)
Total comprehensive income (loss) for the period	<u>\$ 332,995</u>	<u>\$ (3,298,803)</u>
Comprehensive income (loss) attributed to non-controlling interest	<u>\$ 159,622</u>	<u>\$ (1,530,704)</u>
Dividends paid to non-controlling interest	<u>\$ -</u>	<u>\$ -</u>
	Foxconn Industrial Internet Co., Ltd.	
	For the three-month period ended March 31,	
	2023	2022
Revenue and other operating revenue	\$ 469,956,365	\$ 462,159,366
Profit for the period from continuing operations	13,293,686	14,167,685
Other comprehensive (loss) income, net of tax	(35,673)	1,845,478
Total comprehensive income for the period	<u>\$ 13,258,013</u>	<u>\$ 16,013,163</u>
Comprehensive income attributed to non-controlling interest	<u>\$ 2,112,184</u>	<u>\$ 2,551,824</u>
Dividends paid to non-controlling interest	<u>\$ -</u>	<u>\$ -</u>
	Asia Pacific Telecom Co., Ltd.	
	For the three-month period ended March 31,	
	2023	2022
Revenue and other operating revenue	\$ 2,996,716	\$ 3,206,681
Loss for the period from continuing operations	(1,258,020)	(1,608,468)
Other comprehensive income, net of tax	-	-
Total comprehensive loss for the period	<u>\$ (1,258,020)</u>	<u>\$ (1,608,468)</u>
Comprehensive loss attributed to non-controlling interest	<u>\$ (794,308)</u>	<u>\$ (1,029,427)</u>
Dividends paid to non-controlling interest	<u>\$ -</u>	<u>\$ -</u>

Statements of Cash Flows

		FIH Mobile Limited	
		For the three-month period ended March 31,	
		2023	2022
Cash outflow generated from operating activities, net	\$(	14,002,983)	\$(7,672,451)
Cash outflow generated from investing activities, net	(	471,562)	(2,039,351)
Cash inflow generated from financing activities, net		1,017,093	2,084,723
Effects of exchange rate changes on cash and cash equivalents		648,279	36,191
Decrease in cash and cash equivalents	(	12,809,173)	(7,590,888)
Cash and cash equivalents, beginning of period		55,465,063	52,753,285
Cash and cash equivalents, end of period	\$	42,655,890	\$ 45,162,397

		Foxconn Interconnect Technology Limited	
		For the three-month period ended March 31,	
		2023	2022
Cash inflow generated from operating activities, net	\$	778,258	\$ 3,151,114
Cash inflow (outflow) generated from investing activities, net		512,497	(839,504)
Cash inflow generated from financing activities, net		432,237	8,972,782
Effects of exchange rate changes on cash and cash equivalents		332,891	(23,931)
Increase in cash and cash equivalents		2,055,883	11,260,461
Cash and cash equivalents, beginning of period		27,777,828	21,536,822
Cash and cash equivalents, end of period	\$	29,833,711	\$ 32,797,283

Foxconn Ventures Pte. Ltd.		
For the three-month period ended March 31,		
	2023	2022
Cash (outflow) inflow generated from operating activities, net	\$(17,772)	\$ 3,415
Cash inflow generated from investing activities, net	430,217	415,914
Cash inflow generated from financing activities, net	-	-
Effects of exchange rate changes on cash and cash equivalents	-	-
Increase in cash and cash equivalents	412,445	419,329
Cash and cash equivalents, beginning of period	35,997,641	31,461,454
Cash and cash equivalents, end of period	<u>\$ 36,410,086</u>	<u>\$ 31,880,783</u>

Foxconn Industrial Internet Co., Ltd.		
For the three-month period ended March 31,		
	2023	2022
Cash inflow generated from operating activities, net	\$ 92,568,977	\$ 7,741,155
Cash inflow (outflow) generated from investing activities, net	835,987	(43,638,333)
Cash (outflow) inflow generated from financing activities, net	(42,511,615)	25,778,528
Effects of exchange rate changes on cash and cash equivalents	(1,936,889)	(175,278)
Increase (decrease) in cash and cash equivalents	48,956,460	(10,293,928)
Cash and cash equivalents, beginning of period	307,168,435	357,231,858
Cash and cash equivalents, end of period	<u>\$ 356,124,895</u>	<u>\$ 346,937,930</u>

Asia Pacific Telecom Co., Ltd.			
For the three-month period ended March 31,			
	2023		2022
Cash inflow generated from operating activities, net	\$ 243,712	\$	224,265
Cash outflow generated from investing activities, net	(326,305)	(	622,402)
Cash inflow (outflow) generated from financing activities, net	31,735	(	48,652)
Effects of exchange rate changes on cash and cash equivalents	-		-
Decrease in cash and cash equivalents	(50,858)	(	446,789)
Cash and cash equivalents, beginning of period	208,909		704,003
Cash and cash equivalents, end of period	\$ 158,051	\$	257,214

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 NTD, which is the Company's functional and 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 recognized in profit or loss in the period in which they arise, except for the deferred in other comprehensive income or loss qualifying as cash flow hedges.
 - (b) Monetary assets and liabilities denominated in foreign currencies at the period end are retranslated at the exchange rates prevailing at the balance sheet date. Exchange differences arising upon re-translation at the balance sheet date are recognized in profit or loss in the period in which they arise.
 - (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 recognized in profit or loss in the period in which they arise. 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 recognized 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 statements 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 the period; and
 - iii. All resulting exchange differences are recognized 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 that foreign entity and translated at period-end exchange rates.

(5) Classification of current and non-current items

- A. Assets that meet one of the following criteria are classified as current assets;
- (a) Assets arising from operating activities that are expected to be realized, or are intended to be sold or consumed within the normal operating cycle;
 - (b) held mainly for trading purposes;
 - (c) Assets that are expected to be realized within 12 months after 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 12 months after the balance sheet date.

Assets that meet none of the above criteria are classified by the Group as non-current assets.

B. Liabilities that meet one of the following criteria are classified as current liabilities:

- (a) Liabilities that are expected to be settled within the normal operating cycle;
- (b) held mainly for trading purposes;
- (c) Liabilities that are to be settled within 12 months after the balance sheet date;
- (d) Liabilities for which the repayment date cannot be extended unconditionally to more than 12 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.

Liabilities that meet none of the above criteria are classified by the Group as non-current liabilities.

(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 amortized 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 recognized and derecognized using trade date accounting.
- C. At initial recognition, the Group measures it at fair value and recognizes the transaction costs in profit or loss. The Group subsequently measures the financial liabilities at fair value, and recognizes the gain or loss in profit or loss.
- D. The Group recognizes the dividend income in profit or loss when the right to receive payment is established, future economic benefits associated with the dividend flows 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 instruments which are not held for trading, and for which the Group has made an irrevocable election at initial recognition to recognize 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; and
 - (b) The assets' contractual cash flows represent solely payments of principal and interest on the principal amount outstanding.

- B. On a regular way purchase or sale basis, financial assets at fair value through other comprehensive income are recognized and derecognized 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 instruments that were recognized in other comprehensive income. Cumulative gain or loss previously recognized in comprehensive income are reclassified to retained earnings and are not reclassified to profit or loss following the derecognition of the instrument. The Group recognizes the dividend income in profit or loss when the right to receive payment is established, future economic benefits associated with the dividend flows to the Company, and the amount of the dividend can be measured reliably.
 - (b) The changes in fair value of debt instruments are recognized in other comprehensive income. Before derecognition, impairment loss, interest income and gain or loss on foreign exchange which are recognized in profit or loss. When the financial asset is derecognised, the cumulative gain or loss previously recognized in other comprehensive income is reclassified from equity to profit or loss.

(9) Financial assets at amortized cost

- A. Financial assets at amortized 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; and
 - (b) The assets' contractual cash flows represent solely payments of principal and interest on the principal amount outstanding.
- B. On a regular way purchase or sale basis, financial assets at amortized cost are recognized and derecognized using trade date accounting.
- C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs. Subsequently, impairment loss on and interest income from these financial assets is recognized using the effective interest method in accordance with the amortization procedure. A gain or loss is recognized in profit or loss when the asset is derecognized.
- 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 an unconditional 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 collection of contractual cash flows and sale, and the accounts receivable are subsequently measured at fair value, with any changes in fair value recognized in other comprehensive income.

(11) Impairment of financial assets

For debt instruments measured at fair value through other comprehensive income, financial assets at amortized cost, and accounts receivable containing a significant financing component, the Group measures, at each balance sheet date, the impairment provision at 12 months expected credit losses if there has no significant increase in credit risk since initial recognition or measures 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 recognizes the impairment provision for lifetime ECLs.

(12) Derecognition of financial assets

The Group derecognizes 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 Group assumes substantially all the risks and rewards incidental to ownership of the leased asset.
 - (a) At the inception of a lease, the net investment in the lease (including the original direct cost) is recognized as "lease receivable" and the difference between the total lease receivable and its present value is recognized as "unearned finance income from finance leases".
 - (b) Subsequent financing income is allocated over the lease term on a systematic and reasonable basis to reflect a fixed rate of return on the lessor's net investment in the lease.
 - (c) Lease payments related to the period (excluding service costs) are reduced by the total lease investment to reduce the principal and unearned financing income.
- B. Lease income from an operating lease (net of any incentives given to the lessee) is recognized in profit or loss on a straight-line basis over the lease term.

(14) Inventories

Inventories are measured at the lower of cost and net realizable value. Cost is determined using the weighted-average cost method. The cost of finished goods and goods in process comprises raw materials, direct labor, other direct costs and related production overheads (allocated based on normal operating capacity). However, loan costs are excluded. The item-by-item approach is used in applying the lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated cost of completion and the balance after deducting the estimated cost required for completion of selling.

(15) Investments accounted for under the equity method / associates

- A. Associates are all entities over which the Group has significant influence but no control. In general, it is presumed that an investor has significant influence if the investor holds directly or indirectly 20% or more of the voting power of the investee. Investments in associates are accounted for under the equity method and are recognized at cost after acquisition.
- B. The Group's share of profits or losses after the acquisition of associates is recognized in profit or loss, and its share of other comprehensive income after acquisition is recognized 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 recognize 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 shareholding percentage of the associate, the Group recognizes change in ownership interests in the associate in "capital surplus" in proportion to its shareholding.
- D. Unrealized gains or losses on transactions between the Group and its associates are eliminated to the extent of the Group's interest in the associates. Unrealized 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 case 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 recognized 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 recognized in profit or loss.
- G. When the Group disposes of its investment in an associate and loses significant influence over this associate, the amounts previously recognized 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. That is, if any gains or losses previously recognized in other comprehensive income are to be reclassified to profit or loss upon disposal of related assets or liabilities, such gains or losses, when the Group loses significant influence over the associates, are reclassified from equity to profit or loss or transfer directly to retained earnings in accordance with IFRSs. If it still retains significant influence over this associate, the amounts previously recognized 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 of its investment in an associate and loses significant influence over this associate, the amounts previously recognized 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 recognized 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 capitalized.
- B. Subsequent costs are included in the asset's carrying amount or recognized 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 derecognized. All other repairs and maintenance are recognized as 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. If each component of property, plant and equipment is significant in relation to the total cost of the item, it must be 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. Useful lives of property, plant and equipment are as follows:

Buildings and structures	15 ~ 51 years
(Auxiliary buildings	5 ~ 11 years)
Machinery and equipment	3 ~ 9 years
Computer communication equipment	3 ~ 25 years
Other assets	1 ~ 25 years

(17) Leasing arrangements (lessee) - right-of-use assets/lease liabilities

- A. Lease assets are recognized as right-of-use assets and lease liabilities on the date they become available for use by the Group. When a lease contract is a short-term lease or a lease of a low-value underlying asset, the lease payments are recognized as an expense on a straight-line basis over the lease term.
- B. The lease liabilities are recognized at the present value of the unpaid lease payments at the interest rate of the Group's incremental borrowings on the lease commencement date. The lease payments include:
- (a) Fixed payment, less any lease incentives that may be charged;
 - (b) Lease payments that depend on changes in an index or rate;
 - (c) The amount expected to be paid by the Group under the residual value guarantee;
 - (d) The exercise price of the purchase option, if the lessee is reasonably certain that the option will be exercised; and
 - (e) Penalties payable for termination of the lease, if the lease period reflects that the lessee will exercise the option to terminate the lease.

It is subsequently measured at amortized cost by the interest method, and the interest expense is set aside during the lease period. The lease liabilities will be reassessed and the right-of-use assets will be adjusted accordingly when there is a change in the lease term or lease payment not caused by contractual modification..

- C. Right-of-use assets are recognized at cost on the lease commencement date. The costs include:
- (a) The original measurement amount of the lease liability;
 - (b) Any lease payments made on or before the commencement date;
 - (c) Any original direct costs incurred; and
 - (d) The estimated cost of dismantling, removing and restoring the underlying asset to its location, or restoring the underlying asset to the condition required by the terms and conditions of the lease.

Subsequent depreciation is provided on the earlier of the end of the useful life of the right-of-use asset or the end of the lease term, using the cost model. When a lease liability is reassessed, the right-of-use asset is adjusted for any remeasurement of the lease liability.

- D. For lease modifications that reduce the scope of the lease, the lessee shall reduce the carrying amount of the right-of-use asset to reflect the partial or full termination of the lease and recognizes the difference between this amount and the re-measurement amount of the 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 amortized on a straight-line basis over its estimated useful life of 3 to 20 years.
- B. Goodwill is generated from adopting the acquisition method when merger and acquisition occur.
- C. Patent is amortized on a straight-line basis over its estimated useful life of 2 to 20 years.
- D. Developed technologies are acquired through business combinations, technology-based capital increases and internally generated technologies, including home networking, Internet of Things and vehicle technology costs, etc. Developed technologies are amortized using the straight-line method or the production quantity method if they reach the status of assets available for use, with the straight-line method amortized over 4 to 10 years. The remaining developed technologies that are not yet available for use are tested annually for impairment for those developed technologies that are not yet available for use and are amortized when the assets reach their available-for-use status.
- E. Customer relationships and supplier relationships acquired as a result of business combinations are amortized on a straight-line basis over 5 to 12 years.
- F. Computer software is stated at cost and amortized 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.

(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 recognized 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 disposal costs or value in use. Except for goodwill, when the circumstances or reasons for recognizing 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 amortized historical cost would have been if the impairment had not been recognized.
- B. The recoverable amount of goodwill shall be evaluated periodically. An impairment is recognized 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.

(21) Loans

Loans comprise long-term and short-term bank loans. Loans are recognized initially at fair value, net of transaction costs incurred. Loans are subsequently stated at amortized cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognized in profit or loss over the period of the loans 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 categorized as financial liabilities held for trading unless they are designated as hedges. Financial liabilities that meet one of the following criteria are designated as measured at fair value through profit or loss at initial recognition:
 - (a) Hybrid (combined) contracts; or
 - (b) Capable of eliminating or significantly reducing 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 it at fair value and recognizes the transaction costs in profit or loss. The Group subsequently measures the financial liabilities at fair value, and recognizes the gain or loss in profit or loss.
- C. If the credit risk results in fair value changes in financial liabilities designated as measured at fair value through profit or loss, they are recognized in other comprehensive income in the circumstances other than avoiding accounting mismatch or recognizing in profit or loss for loan commitments or financial guarantee contracts.

(24) Ordinary corporate bonds payable

Ordinary corporate bonds issued by the Group are initially recognized 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 corporate bonds payable, which is amortized to profit or loss over the period of bond circulation using the effective interest method as an adjustment to “finance costs”.

(25) Convertible corporate bonds payable

Convertible corporate 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. Master Contract of Corporate Debt: Any difference between the initial recognition and the redemption value is accounted for as the premium or discount on bonds payable and subsequently is amortized 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 recognized 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 and 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 derecognized 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 recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously.

(28) Non-hedging and embedded derivatives

Non-hedging derivatives are initially recognized 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 recognized in profit or loss.

(29) Hedge Accounting

- A. At the inception of a hedging transaction, the Group has a formal designation and written documentation of the economic relationship between the qualifying hedging instrument and the qualifying hedged item. This written documentation includes a description of the hedging relationship, the enterprise's risk management objectives and hedge execution strategy, together with the Group's identification of the hedging instrument, the hedged item and the nature of the risk being hedged, and how it assesses whether the hedging relationship meets the hedge effectiveness requirements.
- B. The Group's designated hedge is a cash flow hedge: a hedge of a cash flow variability risk that is attributable to a specific risk associated with a recognized asset or liability, or a transaction that is expected to be highly probable.
- C. Cash flow hedge
 - (a) The allowance for cash flow hedge related to the hedged item is adjusted to the lower of the following (absolute amount):
 - i. The cumulative benefit or loss of the hedging instrument since the inception of the hedge; and
 - ii. The cumulative change in fair value of the hedged item since the inception of the hedge.
 - (b) The portion of the gain or loss on the hedging instrument that is determined to be an effective hedge is recognized in other comprehensive income; the other remaining gain or loss is recognized in profit or loss as a hedge ineffectiveness.
 - (c) The amount accumulated in the cash flow hedge provision in accordance with (1) above is treated as follows:
 - i. When a hedged forecast transaction subsequently results in the recognition of a non-financial asset or non-financial liability, or when a hedged forecast transaction for a non-financial asset or non-financial liability becomes a firm commitment to which fair value hedge accounting applies, the Group removes the accrued amount from the cash flow hedge provision and includes it directly in the original cost or other carrying amount of the asset or liability.
 - ii. When a cash flow hedge is not a cash flow hedge as described in A., the cumulative amount is reclassified from the provision for cash flow hedge to profit or loss as a reclassification adjustment in the same period in which the hedged expected future cash flows affect profit or loss.
 - iii. When the cumulative amount is a loss and the Group does not expect all or part of that loss to be recovered in one or more future periods, the amount not expected to be recovered is immediately reclassified to profit or loss as a reclassification adjustment.

- (d) When a hedging instrument has expired, been sold, cancelled, exercised or the hedging relationship no longer meets the criteria for hedge accounting, the amount accumulated in the cash flow hedge provision remains in other comprehensive income until the expected transaction occurs; when the expected transaction is no longer expected to occur, the cash flow hedge provision is reclassified from cash flow hedge to profit or loss as a reclassification adjustment.

(30) Provisions

Provision for liabilities (including warranty, decommissioning liabilities and litigation indemnity, etc.) are recognized 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 recognized as interest expense. Provisions are not recognized 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 recognized as expense in that period when the employees render service.

B. Pensions

(a) Defined contribution plans

For defined contribution plans, the contributions are recognized as pension expense when they are due on an accrual basis. Prepaid contributions are recognized 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 Company in current period or prior periods. The liability recognized 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 from defined benefit plans are recognized in other comprehensive income in the period in which they arise and are recorded as retained earnings.
- iii. The related expenses for prior service costs are recognized immediately in profit or loss.
- iv. The pension cost for the interim period is calculated using the actuarially determined pension cost rate as of the end of the previous financial year and is based on the beginning to the end of the period. If there are significant market changes and material curtailments, liquidations or other significant one-off events after the closing date, adjustments will be adjusted, and the relevant information will be disclosed in accordance with the aforementioned policy.

C. Employees' compensation and directors' and supervisors' remuneration

Employees' compensation and directors' and supervisors' remuneration are recognized 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 accounting estimates. If employee compensation is paid by shares, the Company 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 recognized 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-market 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 recognized is based on the number of equity instruments that eventually vest.
- B. Restricted Stock
 - (a) Restricted stocks issued to employees are measured at the fair value of the equity instruments granted at the grant date and are recognized 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 recognizes 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 recognizes the payments from the employees who are expected to resign during the vesting period as liabilities at the grant date, and recognizes 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 income tax. Tax is recognized in profit or loss, except to the extent that it relates to items recognized in other comprehensive income or items recognized directly in equity, in which cases the tax is recognized 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 Group operates and generates taxable income. Management periodically evaluates implementations 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 shareholders resolve to distribute the earnings.
- C. Deferred income tax is recognized, 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 realized, or the deferred income tax liability is settled.
- D. Deferred income tax assets are recognized 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, unrecognized and recognized 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 recognized amounts and there is an intention to settle on a net basis or realize 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 realize the asset and settle the liability simultaneously.

- F. A deferred tax asset shall be recognized for the carry-forward 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. Income tax expense for the interim period is calculated by applying the estimated average annual effective tax rate to the income before income tax for the interim period, and relevant information shall be disclosed in accordance with the aforementioned policy.

(34) Dividends

Dividends are recorded in the Company's financial statements in the period in which they are approved by the Company's Board of Directors. Cash dividends are recorded as liabilities; stock dividends are recorded as stock dividends to be distributed and are reclassified to common shares on the effective date of new shares issuance.

(35) Revenue recognition

- A. The Group manufactures and sells consumer electronics products. Sales are recognized when control of the products has transferred, being when the products are delivered to 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 recognized in the amount equal to its contractual price less estimated sales discounts and allowance. Revenue is recognized to the extent that a significant reversal is highly improbable. Revenue recognition is revisited at each balance sheet 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 recognized 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 recognized 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 recognized. If the payments exceed the products sold, a contract liability is recognized.

(36) Government grants

Government grants are recognized in profit or loss on a systematic basis over the periods in which the Group recognizes expenses for the related costs for which the grants are intended to compensate. Government grants related to property, plant and equipment are recognized as non-current liabilities and are amortized 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 for business combinations. The consideration for the combination is calculated based on the fair value of the assets transferred, liabilities incurred or assumed, and equity instruments issued, and the transferred consideration includes the fair value of any assets and liabilities arising from contingent consideration agreements. Acquisition-related costs are recognized as expenses as incurred. Identifiable assets acquired and liabilities assumed in a business combination are measured at their fair values at the acquisition date. The Group uses individual acquisition transactions as the basis for measuring the components of non-controlling interests that are currently ownership interests and whose holders are entitled to a proportionate share of the net assets of the business at the time of liquidation, either at acquisition date fair value or at the non-controlling interest's proportionate share of the acquiree's identifiable net assets; all other components of non-controlling interests are measured at acquisition-date fair value.
- B. The transfer consideration, non-controlling interests of the acquiree, and previously held interests in the acquiree shall be recognized as goodwill on the acquisition date if their total fair value exceeds the fair value of the identifiable assets acquired and liabilities assumed; if the fair value of the identifiable assets acquired and liabilities assumed exceeds the total fair value of the transfer consideration, non-controlling interests of the acquiree, and previously held interests in the acquiree, the difference is recognized as the current profit and loss on the acquisition date.

(38) Operating Segment

The Group's operating segment information is reported in a manner consistent with the internal management reports provided to the chief operating decision maker. The chief operating decision maker is responsible for allocating resources to operating segments and evaluating their performance.

5. Critical Accounting Judgments, Estimates and Assumptions on Uncertainty

The preparation of these parent company only financial statements requires management to make critical judgments in applying the Group's accounting policies and make critical accounting assumptions and estimates as to have a reasonable expectation of future events based on the circumstances on the balance sheet date. Assumptions and estimates may differ from the actual results and are continually evaluated and adjusted based on historical experience and other factors. Below details the uncertainties of critical accounting judgments, estimates and assumptions:

(1) Critical judgments in applying the Company's accounting policies

A. Recognition of gross or net revenue

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 recognizes 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 recognizes 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 obtaining the purchased raw materials or labor services, the Group directs the use of the goods and services and provides in key process technologies to provide critical manufacturing and product integration and produces a portfolio of finished goods and labor to be transferred to customers. 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; and
- (c) The Group has discretion in establishing prices for the goods or services.

B. Offsetting financial instruments

The Group'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 recognized amounts and there is an intention to settle on a net basis or realize 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. Goodwill impairment assessment

The process of assessing goodwill impairment relies on the Group's subjective judgement and involves identifying cash-generating units and allocating assets and liabilities and goodwill to the relevant cash-generating units and determining the recoverable amount of the relevant cash-generating units. Details of impairment assessment of goodwill is provided in Note 6(14).

As of March 31, 2023, the Group recognized goodwill after impairment assessment of NT\$18,180,014.

B. Evaluation of inventories

As inventories are stated at the lower of cost and net realizable value, the Group must determine the net realizable 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 realizable 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 March 31, 2023, the carrying amount of inventories was \$813,156,931.

6. Details of Significant Accounts

(1) Cash and cash equivalents

	<u>March 31, 2023</u>	<u>December 31, 2022</u>	<u>March 31, 2022</u>
Cash on hand and revolving funds	\$ 40,950	\$ 42,370	\$ 46,828
Checking accounts and demand deposits	810,624,001	848,746,891	886,126,566
Cash equivalents			
Time deposits	307,369,169	211,194,824	298,347,439
Repo bonds	1,496,324	2,342,239	109,127
Total	<u>\$ 1,119,530,444</u>	<u>\$ 1,062,326,324</u>	<u>\$ 1,184,629,960</u>

- A. The Group transacts with a variety of financial institutions with high credit quality for the purpose of dispersing credit risk, so it is expected that the probability of counterparty default is low.
- B. The Group's time deposits with a maturity term of more than three months and time deposits pledged to others as collateral, were transferred to "financial assets at amortized cost". Refer to Note 6 (4) for details.

(2) Financial assets and liabilities at fair value through profit or loss

<u>Assets</u>	<u>March 31, 2023</u>	<u>December 31, 2022</u>	<u>March 31, 2022</u>
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Equity instruments	\$ 81,036	\$ 89,431	\$ 128,934
Beneficiary certificates	606,351	627,861	3,382,337
Derivatives	3,440,563	3,946,850	2,645,065
Total	<u>\$ 4,127,950</u>	<u>\$ 4,664,142</u>	<u>\$ 6,156,336</u>
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Equity instruments	\$ 1,135,383	\$ 1,256,070	\$ 2,302,150
Debt instruments	634,406	840,140	27,870
Beneficiary certificates	85,031,389	84,191,159	79,753,622
Derivatives	2,238,633	2,110,071	1,647,839
Total	<u>\$ 89,039,811</u>	<u>\$ 88,397,440</u>	<u>\$ 83,731,481</u>
<u>Liabilities</u>	<u>March 31, 2023</u>	<u>December 31, 2022</u>	<u>March 31, 2022</u>
Current items:			
Financial liabilities mandatorily measured at fair value through profit or loss			
Derivatives	<u>\$ (478,518)</u>	<u>\$ (3,595,029)</u>	<u>\$ (1,342,589)</u>

A. The descriptions of financial assets and liabilities at fair value through profit or loss are as follows:

- (a) Equity instruments: Including listed, unlisted stocks, 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; and
- (d) Derivatives: Including cross currency swap contracts, forward exchange contracts, and stock option.

- B. Amounts recognized in profit or loss in relation to financial assets and liabilities at fair value through profit or loss are listed below:

	For the three-month period ended March 31, 2023	For the three-month period ended March 31, 2022
Equity instruments	\$ (95,416)	\$ (472,679)
Debt instruments	(198,229)	-
Beneficiary certificates	(40,537)	(6,623,417)
Derivatives	(2,663,797)	679,312
Total	<u>\$ (2,997,979)</u>	<u>\$ (6,416,784)</u>

- C. The non-hedging derivative instruments transaction and contract information are as follows:

March 31, 2023			
		Contract amount	
		(Nominal principal amount)	
Financial Assets		(in Thousands)	
Contract period			
Current items:			
Foreign exchange			
forward contracts	USD(BUY)	1,920,000	2023.02.03~2023.06.06
	RMB(BUY)	55,504,960	2023.03.01~2023.06.05
	JPY(BUY)	18,855,060	2023.03.07~2023.05.15
	EUR(BUY)	465,000	2023.03.29~2023.06.06
	MXN(BUY)	1,510,958	2023.02.20~2023.04.27
	USD(SELL)	8,761,860	2023.02.20~2023.06.06
	BRL(SELL)	360,346	2023.03.30~2023.06.06
	TWD(SELL)	55,081,050	2023.02.03~2023.05.31
Cross currency swap			
contracts	USD(BUY)	600,000	2022.08.10~2023.08.24
	JPY(BUY)	20,000,000	2022.10.19~2023.06.28
	TWD(SELL)	22,508,700	2022.08.10~2023.08.24
Non-current items:			
Foreign exchange			
forward contracts	USD(BUY)	400,000	2016.09.13~2026.09.24
	JPY(SELL)	41,064,000	2016.09.13~2026.09.24

March 31, 2023			
Financial liabilities	Contract amount (Nominal principal amount) (in Thousands)		Contract period
Current items:			
Foreign exchange			
forward contracts	USD(BUY)	1,467,000	2023.02.02~2023.06.30
	MXN(BUY)	762,972	2023.03.09~2023.05.16
	RMB(BUY)	7,271,737	2023.02.09~2023.06.05
	USD(SELL)	1,105,000	2023.02.09~2023.06.05
	BRL(SELL)	2,096,056	2023.03.08~2023.06.06
	CZK(SELL)	5,750,976	2023.03.30~2023.06.30
	RMB(SELL)	135,335	2023.02.02~2023.06.26
	TWD(SELL)	23,764,200	2023.03.01~2023.05.22
Cross currency swap			
contracts	USD(BUY)	200,000	2023.03.17~2023.05.30
	TWD(SELL)	6,122,000	2023.03.17~2023.05.30
December 31, 2022			
Financial Assets	Contract amount (Nominal principal amount) (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
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			
Financial liabilities	Contract amount (Nominal principal amount) (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
Current items:			
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
March 31, 2022			
Financial Assets	Contract amount (Nominal principal amount) (in Thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD(BUY)	40,000	2022.01.19~2022.04.25
	RMB(BUY)	6,958,578	2021.12.02~2022.06.29
	MXN(BUY)	2,717,939	2022.02.23~2022.04.28
	KRW(BUY)	552,310,000	2022.03.11~2022.04.26
	USD(SELL)	1,668,000	2021.12.02~2022.06.29
	TWD(SELL)	1,095,680	2022.01.19~2022.04.25
Cross currency swap contracts	USD(BUY)	2,740,000	2021.06.11~2023.02.24
	TWD(SELL)	76,457,800	2021.06.11~2023.02.24
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

March 31, 2022			
Financial liabilities	Contract amount		Contract period
	(Nominal principal amount)		
	(in Thousands)		
Current items:			
Foreign exchange			
forward contracts	USD(BUY)	2,216,405	2021.12.30~2022.09.08
	JPY(BUY)	923,760	2022.03.03~2022.04.15
	KRW(BUY)	242,306,000	2022.03.21~2022.04.25
	RMB(BUY)	5,444,446	2022.03.01~2022.07.05
	THB(BUY)	1,330,920	2022.03.17~2022.04.22
	TWD(BUY)	16,978,510	2022.03.02~2022.05.10
	USD(SELL)	1,705,800	2022.03.01~2022.07.05
	BRL(SELL)	1,754,648	2022.03.09~2022.04.25
	CZK(SELL)	3,375,430	2022.03.18~2022.04.22
	INR(SELL)	38,417,320	2022.03.15~2022.04.22
	MXN(SELL)	344,520	2021.12.30~2022.09.08
	RMB(SELL)	7,657,169	2022.03.17~2022.04.27
Cross currency			
swap contracts	JPY(BUY)	20,000,000	2021.12.07~2022.06.28
	TWD(SELL)	4,884,000	2021.12.07~2022.06.28

(a) Cross currency swap contracts

The cross currency swap contracts signed by the Group 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) Foreign exchange forward contracts

The Group enters into foreign exchange forward transactions to hedge the following risks of exchange rate:

- i. Operating activities: Proceeds derived from import of raw materials and export sales;
- ii. Investing activities: Proceeds derived from import of machinery and equipment; and
- iii. Financing activities: Long-term and short-term foreign currency assets and liabilities.

- D. Details of the Group's investment in debt instruments, 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

Item	March 31, 2023	December 31, 2022	March 31, 2022
Current items:			
Debt instruments	\$ 44,305	\$ 44,069	\$ 135,191
Non-current items:			
Debt instruments	\$ -	\$ -	\$ 45,060
Equity instruments	68,193,675	67,957,438	62,411,499
Fair valuation adjustments	17,594,434	16,628,962	47,207,566
Total	\$ 85,788,109	\$ 84,586,400	\$ 109,664,125

- 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 recognized in profit or loss and other comprehensive income in relation to the financial assets at fair value through other comprehensive income are listed below:

	For the three-month period ended March 31, 2023	For the three-month period ended March 31, 2022
<u>Equity instruments at fair value through other comprehensive income</u>		
Fair value change recognized in other comprehensive income	\$ 2,323,019	\$ (8,141,762)
Accumulated gains or losses reclassified to retained earnings due to derecognition	\$ 1,174,578	\$ 627,644
Dividend income recognized in profit or loss	\$ 2,144	\$ 10,050

- 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 debt instruments and equity instruments are provided in Table 3.

(4) Financial assets at amortized cost and other current assets

Item	March 31, 2023	December 31, 2022	March 31, 2022
Financial assets at amortized cost - current			
Time deposits with maturity over three months	\$ 27,835,981	\$ 14,533,080	\$ 58,872,348
Financial Bonds-Trust Funds	2,880,150	2,865,200	2,928,900
Restricted bank deposits	133,138	241,910	206,270
Pledged time deposits	82,060	56,777	166,989
Total	<u>\$ 30,931,329</u>	<u>\$ 17,696,967</u>	<u>\$ 62,174,507</u>
Financial assets at amortized cost non-current			
Financial Bonds-Trust Funds	\$ 3,544,800	\$ 3,526,400	\$ 6,533,700
Time deposits with maturity over twelve months	3,220,299	9,277,577	12,778,827
Restricted bank deposits	49,047	53,816	49,900
Pledged time deposits	54,492	56,200	69,603
Total	<u>\$ 6,868,638</u>	<u>\$ 12,913,993</u>	<u>\$ 19,432,030</u>
Other current assets	<u>\$ 1,937,707</u>	<u>\$ 3,059,394</u>	<u>\$ 8,752,619</u>

A. Amounts recognized in profit or loss in relation to financial assets at amortized cost are listed below:

	For the three-month period ended March 31, 2023	For the three-month period ended March 31, 2022
Interest income	<u>\$ 302,173</u>	<u>\$ 408,399</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 March 31, 2023, 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 amortized cost pledged as collateral is provided in Note 8.
- E. Other above current assets are mainly deposits, etc.

(5) Hedging financial assets and liabilities

<u>Assets</u>	<u>March 31, 2023</u>	<u>December 31, 2022</u>	<u>March 31, 2022</u>
Cash flow hedges:			
<u>Exchange rate risk</u>			
Foreign exchange forward contracts	\$ -	\$ -	\$ 590,570
Foreign exchange options	377,018	-	125,886
Total	<u>\$ 377,018</u>	<u>\$ -</u>	<u>\$ 716,456</u>
<u>Liabilities</u>	<u>March 31, 2023</u>	<u>December 31, 2022</u>	<u>March 31, 2022</u>
Cash flow hedges:			
<u>Foreign exchange risk</u>			
Foreign exchange forward contracts	<u>\$(99,845)</u>	<u>\$ -</u>	<u>\$ -</u>

- A. The purpose of adopting hedge accounting is to reduce the effect of inconsistent accounting for the hedged item and the hedging instrument. The Group's accounts receivable in U.S. dollars are exposed to exchange rate fluctuations. According to the risk management policy, the Group undertakes forward foreign exchange contracts at a hedging ratio of 1:1 for the risk balance exposed in the next 12 months and controls the exchange rate within the affordable range of the Group.
- B. The Group designates prospective intra-group transactions that may occur as hedged items, designates the embedded value of foreign exchange options purchased as cash flow hedges, includes changes in the fair value of the time value of the foreign exchange options in other comprehensive income or loss, and recognizes amortization over the contract period as current profit or loss. There is an economic relationship between the hedging instrument and the hedged item, and such foreign exchange options are matched with the key terms of the corresponding currency items, foreign currency borrowings or bonds in terms of currency and amount.

C. Transaction information associated with the Group adopting hedge accounting is as follows:

March 31, 2023				
Hedged Items	Hedging instruments	(Nominal amount) (in Thousands)		Contract period
<u>Financial Assets</u>				
Cash flow hedges:				
Expected transaction	Foreign exchange options	RMB(BUY)	4,620,200	2023.02.16~2023.09.27
		USD(SELL)	670,000	2023.02.16~2023.09.27
<u>Financial liabilities</u>				
Cash flow hedges:				
Expected transaction	Foreign exchange forward contracts	RMB(BUY)	26,123,663	2023.02.10~2023.05.18
		USD(SELL)	1,149,600	2023.02.10~2023.05.18
March 31, 2022				
Hedged Items	Hedging instruments	(Nominal amount) (in Thousands)		Contract period
<u>Financial Assets</u>				
Cash flow hedges:				
Expected transaction	Foreign exchange forward contracts	RMB(BUY)	13,184,425	2021.11.15~2022.07.28
		USD(SELL)	2,050,000	2021.11.15~2022.07.28
Expected transaction	Foreign exchange options	RMB(BUY)	1,489,020	2022.03.15~2022.06.30
		USD(SELL)	230,000	2022.03.15~2022.06.30

D. Cash flow hedge

	2023	2022
<u>Other equity - cash flow hedge provisions</u>		
January 1	\$ -	\$ 195,897
Add: Effective hedging profit and loss recognized in other comprehensive income	16,348	504,728
Less: Reclassified to profit or loss as the hedged item has affected profit or loss	(101,216)	(627,394)
March 31	<u>\$ (84,868)</u>	<u>\$ 73,231</u>

- (a) In order to hedge the effect of the exchange rate risk exposed from the expected sale or collection of commodities, the Group enters into forward pre-sale USD contracts with a hedging ratio of 1:1. The effective portion with respect to the changes in the fair value of the hedging instruments is deferred and recognized 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 recognized in accounts receivable.
- (b) The Group separates the change in the embedded value from the time value and only designates the change in the embedded value as a hedging instrument and includes the part of the fair value change of the time value related to the hedged items into other comprehensive income. At the same time, the Group will amortize the time value related to the hedged items on the hedging commencement date during the period when the hedging instrument affects the profit and loss, transfer the amortization amount out of other comprehensive income and recognize as current profit and loss.

E. Information relating to fair value risks of financial assets and liabilities for hedging is provided in Note 12(3).

(6) Notes and accounts receivable

	March 31, 2023	December 31, 2022	March 31, 2022
Notes receivable	\$ 313,988	\$ 396,356	\$ 464,182
Accounts receivable	686,559,395	1,071,849,762	864,070,575
Less: Allowance for doubtful accounts	(11,180,298)	(11,266,033)	(7,830,057)
	<u>\$ 675,693,085</u>	<u>\$ 1,060,980,085</u>	<u>\$ 856,704,700</u>

- A. As of March 31, 2023, December 31, 2022, and March 31, 2022, the balances of accounts receivable and notes receivable were generated from customer contracts, and the balance of accounts receivable from customer contracts as of January 1, 2022 was NT\$1,168,769,526.
- B. As of March 31, 2023, December 31, 2022, and March 31, 2022, the Group had NT\$87,021,238, \$92,897,750 and NT\$101,658,370, respectively, of accounts receivable expected to be sold, which were financial assets measured at fair value through other comprehensive income.

- C. The Group entered into a factoring agreement with banks to sell its accounts receivable. Under the agreement, the Group is not obliged 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 derecognized the transferred accounts receivable.

As of March 31, 2023, December 31, 2022, and March 31, 2022, the relevant information of accounts receivable factored but unsettled were as follows:

March 31, 2023			
Accounts receivable factoring not due yet	Amount of accounts receivable derecognized	Amount advanced	Amount of consideration retained
\$ 16,119,545	\$ 16,119,545	\$ 16,119,545	\$ -

December 31, 2022			
Accounts receivable factoring not due yet	Amount of accounts receivable derecognized	Amount advanced	Amount of consideration retained
\$ 27,639,000	\$ 27,639,000	\$ 27,639,000	\$ -

March 31, 2022			
Accounts receivable factoring not due yet	Amount of accounts receivable derecognized	Amount advanced	Amount of consideration retained
\$ 48,860,084	\$ 48,860,084	\$ 48,860,084	\$ -

As of March 31, 2023, December 31, 2022, and March 31, 2022, the Group has no retention for the factoring of accounts receivable.

- D. As of March 31, 2023, December 31, 2022, and March 31, 2022, the Group has not signed promissory notes as guarantee for accounts receivable in commercial dispute.
- E. Details of the Group's expenses for accounts receivable factored are provided in Note 6(37).
- F. The Group has no pledge of notes receivable or accounts receivable.
- G. Information relating to credit risks of accounts and notes receivable is provided in Note 12(2).
- (7) Other receivables

	March 31, 2023	December 31, 2022	March 31, 2022
Tax refund receivable	\$ 28,435,868	\$ 29,236,280	\$ 39,667,194
Interest receivable	14,121,548	10,887,532	5,712,606
Loans to others	-	-	702,035
Government grants receivable	5,295,045	4,013,660	-
Others	12,832,346	11,865,155	14,608,932
	<u>\$ 60,684,807</u>	<u>\$ 56,002,627</u>	<u>\$ 60,690,767</u>

The counterparties of other receivables of the Group are enterprises with good credit quality and government agencies, so there is no significant compliance concerns and credit risk.

(8) Inventories

	<u>March 31, 2023</u>	<u>December 31, 2022</u>	<u>March 31, 2022</u>
Raw materials	\$ 272,642,464	\$ 315,841,715	\$ 347,070,756
Work in process	126,665,315	200,135,075	133,356,487
Finished goods	408,066,317	409,997,122	259,252,215
Inventory in transit	25,410,540	39,526,287	31,902,824
	<u>832,784,636</u>	<u>965,500,199</u>	<u>771,582,282</u>
Less: Allowance for inventory valuation loss	(19,627,705)	(26,478,147)	(17,052,578)
	<u>\$ 813,156,931</u>	<u>\$ 939,022,052</u>	<u>\$ 754,529,704</u>

Inventory costs recognized as an expense for the current period is as follows:

	<u>For the three-month period ended March 31, 2023</u>	<u>For the three-month period ended March 31, 2022</u>
Cost of inventories sold	\$ 1,382,608,124	\$ 1,327,072,869
Gain from price recovery	(6,861,036)	(1,542,239)
Income from sales of scraps	(1,742,419)	(2,822,330)
Others	98,210	79,189
	<u>\$ 1,374,102,879</u>	<u>\$ 1,322,787,489</u>

Owing to the Group's sales of some inventories of which the net realizable value was lower than its cost in the three-month period ended March 31, 2023 and 2022, the net realizable value of inventory was recovered.

(9) Investments accounted for under equity method

	<u>2023</u>	<u>2022</u>
January 1	\$ 239,489,049	\$ 194,593,652
Addition of investments accounted for under equity method	172,585	1,619,735
Return of capital from investments accounted for using equity method	(11,946,290)	-
Disposal of investments accounted for under equity method	(563,670)	-
Distribution of earnings from investments accounted for under equity method	(2,764,453)	(2,934,793)
Investments accounted for under equity method	(18,952,194)	2,399,073
Changes in retained earnings	(586,828)	-
Changes in capital surplus	35,345	1,295,773
Other changes in other equity	291,500	(2,490,105)
Others	862,502	3,126,279
March 31	<u>\$ 206,037,546</u>	<u>\$ 197,609,614</u>

A. Part of the aforementioned transactions with related parties were based on the financial statements of the Group for the same period which was not reviewed by independent accountants. As of March 31, 2023 and 2022, the balance of this investment was NT\$118,443,727 and NT\$32,444,912, respectively, representing 3.24% and 0.83% of the consolidated total assets, respectively. The share of (loss)profit of associates and joint ventures recognized under the equity method for the three months period ended March 31, 2023 and 2022 was NT(\$5,292,109) and NT(\$293,816), respectively, representing 20.82% and 0.35% of the consolidated profit or loss, respectively.

B. Associates

(a) The basic information on associates that are material to the Group is as follows:

Company name	Principal place of business	Ownership (%)			Nature of relationship	Method of measurement
		March 31, 2023	December 31, 2022	March 31, 2022		
Sharp Corporation	Japan	34%	34%	36%	Strategic investment	Equity method
Xingwei (Guangzhou) Industrial Investment Fund 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 summarized financial information of the associates that are material to the Group is as follows:

Balance Sheets

	Sharp Corporation		
	March 31, 2023	December 31, 2022	March 31, 2022
Current assets	\$ 248,725,506	\$ 283,275,149	\$ 289,566,768
Non-current assets	156,927,971	212,357,361	170,747,878
Current liabilities	(191,835,072)	(220,950,582)	(190,169,225)
Non-current liabilities	(162,941,750)	(163,825,035)	(159,726,346)
Total net assets	50,876,655	110,856,893	110,419,075
Effect of accounting principles	(3,625,073)	(4,598,929)	2,621,479
The fair value adjustment of trademarks, other intangible net assets and tangible net assets	89,230,771	90,929,084	92,508,145
Total net assets after adjustment	<u>\$ 136,482,353</u>	<u>\$ 197,187,048</u>	<u>\$ 205,548,699</u>
Share of associates' net assets	\$ 45,509,279	\$ 66,089,430	\$ 73,304,428
Goodwill	12,145,317	12,574,548	12,061,814
Others	(3,559,656)	(3,767,210)	(2,465,693)
Carrying amount of the associate	<u>\$ 54,094,940</u>	<u>\$ 74,896,768</u>	<u>\$ 82,900,549</u>

Note: In June 2022, Sharp Corporation issued 38.45 million shares of new stock. The Group's equity interest in Sharp Corporation decreased from 36% to 34% accordingly, and the Group decreased capital surplus and investments accounted for using equity method amounting to \$6,442,516 due to the change in net equity.

Xingwei (Guangzhou) Industrial Investment Fund
Partnership (Limited Partnership)

	March 31, 2023	December 31, 2022	March 31, 2022
Current assets	\$ 28,059,334	\$ 39,771,206	\$ -
Non-current assets	-	-	-
Current liabilities	-	-	-
Non-current liabilities	-	-	-
Total net assets	<u>\$ 28,059,334</u>	<u>\$ 39,771,206</u>	<u>\$ -</u>
Share of associates' net assets	\$ 28,056,528	\$ 39,767,229	\$ -
Others	(8,516)	-	-
Carrying amount of the associate	<u>\$ 28,048,012</u>	<u>\$ 39,767,229</u>	<u>\$ -</u>

Foxconn Technology Co., Ltd.

	March 31, 2023	December 31, 2022	March 31, 2022
Current assets	\$ 83,672,189	\$ 108,151,811	\$ 112,200,803
Non-current assets	56,831,058	42,952,957	48,119,117
Current liabilities	(36,696,825)	(46,799,523)	(54,474,677)
Non-current liabilities	(1,119,929)	(1,127,769)	(1,568,022)
Total net assets	<u>\$ 102,686,493</u>	<u>\$ 103,177,476</u>	<u>\$ 104,277,221</u>
Share of associates' net assets	\$ 30,326,233	\$ 30,467,588	\$ 30,774,768
Goodwill	338,190	338,190	338,190
Others	22,005	25,623	(1,816)
Carrying amount of the associate	<u>\$ 30,686,428</u>	<u>\$ 30,831,401</u>	<u>\$ 31,111,142</u>

Zhen Ding Technology Holding Limited

	March 31, 2023	December 31, 2022	March 31, 2022
Current assets	\$ 106,225,165	\$ 110,292,979	\$ 92,639,336
Non-current assets	125,191,352	122,267,133	107,939,673
Current liabilities	(75,071,275)	(74,226,905)	(55,892,010)
Non-current liabilities	(26,521,109)	(25,467,516)	(26,652,223)
Total net assets	<u>\$ 129,824,133</u>	<u>\$ 132,865,691</u>	<u>\$ 118,034,776</u>
Share of associates' net assets	\$ 29,978,680	\$ 31,257,639	\$ 27,620,890
Others	(377,647)	153,255	7,509
Carrying amount of the associate	<u>\$ 29,601,033</u>	<u>\$ 31,410,894</u>	<u>\$ 27,628,399</u>

Statements of comprehensive income

		Sharp Corporation	
		For the three-month periods ended March 31,	
		2023	2022
Revenue	\$	133,636,842	\$ 144,971,975
(Loss) profit for the period from continuing operations	(	58,715,438)	958,003
Other comprehensive income, net of tax		551,247	7,405,661
Total comprehensive (loss) income	(	58,164,191)	8,363,664
Effect of accounting principles		212,060	361,443
Total comprehensive (loss) income after adjustment	\$(	57,952,131)	\$ 8,725,107
Dividends received from associates	\$	-	\$ -

		Foxconn Technology Co., Ltd.	
		For the three-month periods ended March 31,	
		2023	2022
Revenue	\$	23,287,044	\$ 23,546,502
Profit for the period from continuing operations		742,079	838,407
Other comprehensive income (loss), net of tax		1,044,349	(5,203,943)
Total comprehensive income(loss)	\$	1,786,428	\$(4,365,536)
Dividends received from associates	\$	-	\$ -

		Zhen Ding Technology Holding Limited	
		For the three-month periods ended March 31,	
		2023	2022
Revenue	\$	31,545,153	\$ 33,915,240
Profit for the period from continuing operations		863,092	2,775,493
Other comprehensive income, net of tax		546,647	4,252,801
Total comprehensive income	\$	1,409,739	\$ 7,028,294
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 summarized below:

As of March 31, 2023, December 31, 2022, March 31, 2022, the carrying amount of the Company's individually immaterial associates amounted to NT\$63,607,133, NT\$62,582,757 and NT\$55,969,524, respectively.

	For the three-month periods ended March 31,	
	2023	2022
(Loss)profit for the period from continuing operations	\$(131,066)	\$ 1,844,900
Other comprehensive income, net of tax	565,488	25,540
Total comprehensive income	\$ 434,422	\$ 1,870,440

- (d) The fair value of the Group's material associates which have quoted market price is as follows:

	March 31, 2023	December 31, 2022	March 31, 2022
Sharp Corporation	\$ 47,295,449	\$ 48,657,481	\$ 59,960,474
Foxconn Technology Co., Ltd.	23,180,773	21,638,167	26,182,599
Zhen Ding Technology Holding Limited	34,828,781	32,079,141	32,842,930
	\$ 105,305,003	\$ 102,374,789	\$ 118,986,003

- (e) The Group is the single largest shareholder of any of the following companies. As stated below, the Group only has a significant influence on any of the following companies and has no control over them.
- 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.

- 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 is only a limited partner of the fund and does not hold more than half of the seats in the investment decision -making committee of the fund, and that the matters to be considered by the investment committee should be agreed upon and endorsed by all members of the committee in order to be effective, which indicates that the Group has no current ability to direct the relevant activities of Xingwei (Guangzhou), the Group has no control, but only has significant influence, over the investee.

(10) Property, plant and equipment

		2023						
		Land	Buildings	Machinery and equipment	Computer and communication equipment	Others	Equipment under installation and construction in progress	Total
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)
	\$	11,885,041	\$ 121,201,233	\$ 104,883,195	\$ 9,990,065	\$ 62,922,063	\$ 51,523,087	\$ 362,404,684
January 1	\$	11,885,041	\$ 121,201,233	\$ 104,883,195	\$ 9,990,065	\$ 62,922,063	\$ 51,523,087	\$ 362,404,684
Additions	-		1,638,555	4,587,537	595,122	3,442,971	8,151,597	18,415,782
Transfers	592,605		3,340,355	7,642,989	244,614	206,177	(12,160,695)	(133,955)
Disposals	-	(4,141)	(264,915)	(6,359)	(445,095)	(284,220)	(1,004,730)	(1,004,730)
Depreciation	-	(3,087,821)	(6,723,265)	(824,141)	(4,849,116)	-	(15,484,343)	(15,484,343)
Net exchange differences	(24,821)		632,163	721,135	43,942	294,129	727,170	2,393,718
March 31	\$	12,452,825	\$ 123,720,344	\$ 110,846,676	\$ 10,043,243	\$ 61,571,129	\$ 47,956,939	\$ 366,591,156
March 31								
Cost	\$	12,452,825	\$ 247,729,435	\$ 338,600,502	\$ 50,017,707	\$ 205,848,002	\$ 47,956,939	\$ 902,605,410
Accumulated depreciation and impairment	-	(124,009,091)	(227,753,826)	(39,974,464)	(144,276,873)	-	(536,014,254)	(536,014,254)
	\$	12,452,825	\$ 123,720,344	\$ 110,846,676	\$ 10,043,243	\$ 61,571,129	\$ 47,956,939	\$ 366,591,156

2022

	Land	Buildings	Machinery and equipment	Computer and communication equipment	Others	Equipment under installation and construction in progress	Total
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>
January 1	\$ 11,088,299	\$ 121,482,320	\$ 79,854,307	\$ 8,560,244	\$ 57,831,190	\$ 31,290,949	\$ 310,107,309
Additions	-	412,082	3,528,595	260,695	4,259,881	5,323,381	13,784,634
Transfer	-	1,224,797	3,749,463	285,313	155,692	(5,866,366)	(451,101)
acquisition from business combinations	-	-	24,035	-	19,380	5,789	49,204
Disposals	-	(670)	(170,189)	(3,268)	(264,800)	(792,706)	(1,231,633)
Depreciation	-	(2,904,279)	(5,561,266)	(741,364)	(4,258,489)	-	(13,465,398)
Net exchange differences	305,031	4,093,286	1,655,166	61,110	2,455,645	1,490,853	10,061,091
March 31	<u>\$ 11,393,330</u>	<u>\$ 124,307,536</u>	<u>\$ 83,080,111</u>	<u>\$ 8,422,730</u>	<u>\$ 60,198,499</u>	<u>\$ 31,451,900</u>	<u>\$ 318,854,106</u>
March 31							
Cost	\$ 11,393,330	\$ 241,977,249	\$ 297,503,102	\$ 48,083,931	\$ 186,364,768	\$ 31,451,900	\$ 816,774,280
Accumulated depreciation and impairment	-	(117,669,713)	(214,422,991)	(39,661,201)	(126,166,269)	-	(497,920,174)
	<u>\$ 11,393,330</u>	<u>\$ 124,307,536</u>	<u>\$ 83,080,111</u>	<u>\$ 8,422,730</u>	<u>\$ 60,198,499</u>	<u>\$ 31,451,900</u>	<u>\$ 318,854,106</u>

- A. Details of the aforementioned property, plant and equipment acquired from business combinations are provided in Note 6(40).
- 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(21).
- C. Details of property, plant and equipment pledged as collateral are provided in Note 8.

(11) Lease transaction - Tenant

- A. The subject assets of the Group's leases comprise land, land use rights, buildings and construction and other equipment for the following periods.

Land and land use rights: 2~50 years

Buildings and structures: 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. Some of the dormitories, buses and offices leased by the Group will be leased for a period not exceeding 12 months.
- C. The carrying value of right-of-use assets and the depreciation expense recognized were as follows:

	March 31, 2023	December 31, 2022	March 31, 2022
	Book value	Book value	Book value
Land and land use rights	\$ 18,719,378	\$ 17,648,123	\$ 17,426,678
Buildings	22,383,472	21,950,289	22,223,749
Other equipment	756,388	807,384	1,315,430
	<u>\$ 41,859,238</u>	<u>\$ 40,405,796</u>	<u>\$ 40,965,857</u>

	For the three-month periods ended March 31,	
	2023	2022
	Depreciation	Depreciation
Land and land use rights	\$ 141,891	\$ 135,519
Buildings	2,052,387	2,171,043
Other equipment	139,915	160,358
	<u>\$ 2,334,193</u>	<u>\$ 2,466,920</u>

- D. For the three-month periods ended March 31, 2023 and 2022, the additions to right-of-use assets were NT\$3,877,842 and NT\$1,967,960, respectively.
- E. Information on the profit and loss items related to lease contracts is as follows:

	For the three-month periods ended March 31,	
	2023	2022
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	<u>\$ 250,377</u>	<u>\$ 215,396</u>
Expenses on short-term lease contracts	<u>\$ 882,600</u>	<u>\$ 1,078,300</u>
Gain from lease modification	<u>\$ 361</u>	<u>\$ -</u>

- F. For the three-month periods ended March 31, 2023 and 2022, the Group's total cash outflow for leases NT\$4,745,061 and NT\$4,077,727, respectively.

(12) Lease transaction - Tenant

- A. The Group mainly leases machinery and equipment. Rental contracts are typically made for 5 years.
- B. The maturity analysis of undiscounted lease payments under finance leases of the Group is as follows:

	March 31, 2023	December 31, 2022	March 31, 2022
Less than 1 year	\$ 505,214	\$ 488,119	\$ 475,018
Between 2 to 5 years	468,345	617,570	930,200
Total	<u>\$ 973,559</u>	<u>\$ 1,105,689</u>	<u>\$ 1,405,218</u>

- C. A reconciliation of undiscounted lease payments and net lease investments for the Group's leases under finance leases is as follows:

	March 31, 2023	
	Current	Non-current
Undiscounted lease payments	\$ 505,214	\$ 468,345
Unearned financing income	(11,937)	(4,737)
Net investment in leases	<u>\$ 493,277</u>	<u>\$ 463,608</u>

	December 31, 2022	
	Current	Non-current
Undiscounted lease payments	\$ 488,119	\$ 617,570
Unearned financing income	(14,007)	(7,047)
Net investment in leases	<u>\$ 474,112</u>	<u>\$ 610,523</u>

	March 31, 2022	
	Current	Non-current
Undiscounted lease payments	\$ 475,018	\$ 930,200
Unearned financing income	(18,519)	(15,677)
Net investment in leases	<u>\$ 456,499</u>	<u>\$ 914,523</u>

The net investment in the financial lease is shown as “other receivables” and “other non-current assets”, respectively.

(13) Investment property

	Landsand buildings	
	2023	2022
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>
January 1	\$ 10,438,085	\$ 10,356,499
Transfer in	5,928	385,234
Transfer out	(3,932)	(1,186)
Disposals	(2,825)	(121,615)
Depreciation	(220,091)	(200,597)
Net exchange difference	57,084	340,163
March 31	<u>\$ 10,274,249</u>	<u>\$ 10,758,498</u>
March 31		
Cost	\$ 17,607,569	\$ 16,420,711
Accumulated depreciation and impairment	(7,333,320)	(5,662,213)
	<u>\$ 10,274,249</u>	<u>\$ 10,758,498</u>

A. Rental income from investment properties and direct operating expenses:

	For the three-month periods ended March 31,	
	2023	2022
Rental income from investment property	<u>\$ 265,372</u>	<u>\$ 396,584</u>
Direct operating expenses incurred on investment properties that generate rental income for the period	<u>\$ 220,091</u>	<u>\$ 200,597</u>

- B. The fair values of investment properties held by the Group as of March 31, 2023, December 31, 2022 and March 31, 2022 were NT\$29,060,677, NT\$28,967,795 and NT\$31,919,276, respectively, based in part on the valuation by independent valuation experts, which was conducted with reference to the most recent market value of similar investment properties in the same location and condition which is categorized within Level 3 in the fair value hierarchy.

(14) Intangible assets

	2023							
	Goodwill	Concession	Patents	Trademark	Developed Technologies	Customer Relationship	Software	Total
January 1	\$ 21,590,328	\$ 10,617,875	\$ 4,831,836	\$ 9,564,095	\$ 12,259,966	\$ 1,515,078	\$ 9,927,635	\$ 70,306,813
Cost								
Accumulated amortization 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>
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
Transfer in	-	-	-	-	-	-	5,673	5,673
Addition	-	-	486	55	129,089	-	253,712	383,342
Disposals	-	-	(374,567)	-	-	-	(492)	(375,059)
Amortization	-	(174,353)	(54,676)	(123,746)	(299,202)	(31,416)	(322,963)	(1,006,356)
Net exchange difference	(89,696)	-	(8,877)	(51,551)	(29,831)	(6,978)	(38,170)	(225,103)
March 31	<u>\$ 18,180,014</u>	<u>\$ 6,443,006</u>	<u>\$ 594,010</u>	<u>\$ 8,010,732</u>	<u>\$ 8,007,892</u>	<u>\$ 778,483</u>	<u>\$ 3,428,399</u>	<u>\$ 45,442,536</u>
March 31								
Cost	\$ 21,479,180	\$ 10,617,875	\$ 4,418,807	\$ 9,503,596	\$ 12,307,256	\$ 1,502,251	\$ 10,135,048	\$ 69,964,013
Accumulated amortization and impairment	(3,299,166)	(4,174,869)	(3,824,797)	(1,492,864)	(4,299,364)	(723,768)	(6,706,649)	(24,521,477)
	<u>\$ 18,180,014</u>	<u>\$ 6,443,006</u>	<u>\$ 594,010</u>	<u>\$ 8,010,732</u>	<u>\$ 8,007,892</u>	<u>\$ 778,483</u>	<u>\$ 3,428,399</u>	<u>\$ 45,442,536</u>

		2022							
		Goodwill	Concession	Patents	Trademark Rights	Developed Technologies	Customer relationship	Software	Total
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 amortization 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>
January 1	Addition	\$ 16,186,060	\$ 8,936,939	\$ 1,153,742	\$ 8,074,424	\$ 7,644,030	\$ 1,111,108	\$ 2,246,534	\$ 45,352,837
	Acquisition from Business combination	-	-	-	-	-	-	268,578	268,578
	Amortization	1,402,260	-	119,297	-	401,125	-	10,754	1,933,436
	Net exchange difference	-	(231,186)	(55,612)	(112,717)	(165,065)	(29,650)	(331,401)	(925,631)
		<u>598,294</u>	<u>-</u>	<u>35,925</u>	<u>195,856</u>	<u>140,289</u>	<u>(187,261)</u>	<u>41,263</u>	<u>824,366</u>
March 31		<u>\$ 18,186,614</u>	<u>\$ 8,705,753</u>	<u>\$ 1,253,352</u>	<u>\$ 8,157,563</u>	<u>\$ 8,020,379</u>	<u>\$ 894,197</u>	<u>\$ 2,235,728</u>	<u>\$ 47,453,586</u>
March 31	Cost	\$ 20,548,861	\$ 14,581,255	\$ 4,566,149	\$ 9,077,151	\$ 10,935,556	\$ 1,412,461	\$ 8,553,409	\$ 69,674,842
	Accumulated amortization and impairment	(2,362,247)	(5,875,502)	(3,312,797)	(919,588)	(2,915,177)	(518,264)	(6,317,681)	(22,221,256)
		<u>\$ 18,186,614</u>	<u>\$ 8,705,753</u>	<u>\$ 1,253,352</u>	<u>\$ 8,157,563</u>	<u>\$ 8,020,379</u>	<u>\$ 894,197</u>	<u>\$ 2,235,728</u>	<u>\$ 47,453,586</u>

A. Please refer to Note 6 (40) for details of the aforementioned acquisition of intangible assets from business combination.

B. Impairment assessment for goodwill of Belkin International Inc..

As of March 31, 2023, Goodwill arising from the Group's acquisition of Belkin International Inc. was subsequently reduced to NT\$11,684,205 in 2021 due to the disposal of its subsidiary Linksys. 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 determines expected revenue growth based on past performance and their expectations of the market development. The long-term weighted average growth rates used are consistent with the projection of the industry report. The pre-tax discount rates used reflect the risk premiums of the segment and operating regions.

The assumptions used in the main assessment as of December 31, 2022 were as follows.

Five-year compounded revenue growth rate	11.0%
Long-term growth rate	2.0%
Discount rate before tax	20.0%

Based on the above assessment, no impairment loss on goodwill was recognized as of March 31, 2023.

C. The breakdown of amortization of intangible assets is as follows:

	For the three-month periods ended March 31,	
	2023	2022
Operating costs and operating expenses	\$ 1,006,356	\$ 925,631

(15) Other non-current assets

	March 31, 2023	December 31, 2022	March 31, 2022
Prepayments for investments	\$ -	\$ -	\$ 29,415,414
Long-term prepayments			
- Utility duct access	502,259	547,918	684,898
-3.5GHz frequency band through MOCN networking	10,933,064	11,070,154	11,328,893
Refundable deposits	2,347,405	2,485,549	2,208,970
Assets recognised for incremental costs of obtaining	2,186,493	2,260,263	2,377,005
Prepayments for equipment	3,547,135	2,504,153	7,002,056
Net investment in leases	463,608	610,523	914,523
Others	6,285,768	7,933,181	6,454,757
	<u>\$ 26,265,732</u>	<u>\$ 27,411,741</u>	<u>\$ 60,386,516</u>

A. The prepayment for the above investment was made by Foxconn Industrial Internet Co., Ltd., a subsidiary of the Group, in March 2022 for a total investment amount of RMB6,521,700 thousand in a private equity fund, Xingwei (Guangzhou) Industrial Investment Partnership (limited partnership).

B. .5GHz frequency band through Multi Operator Core Network (MOCN)

A subsidiary of the Group, Asia Pacific Telecom Co., Ltd., entered into a partnership agreement with Far EasTone Telecommunications Co., Ltd. (FET), effective from September 4, 2020 to December 31, 2040. Upon approval of the competent authority, the Group will cooperate with FET to share the 3.5GHz frequency band through MOCN obtained by FET for the network. This cooperation has been approved by the National Communications Commission (NCC) and the Fair Trade Commission (FTC) respectively with a letter of approval with condition. The parties have agreed that the Group will share two-ninths of the network deployment cost of the Far EasTone 3.5GHz frequency band to obtain the right to use the network capacity, of which the share of the spectrum cost is NT\$9,473,000.

C. Incremental cost of contract acquisition

The expected recoverable portion of incremental costs incurred by APT, a subsidiary of the Group, to obtain telecommunications service contracts (mainly sales commissions). The asset is recognized as an asset when incurred and amortized on a basis consistent with the transfer of goods or services related to the asset. The amounts of contract liabilities at the beginning of the three-month periods ended March 31, 2021 and 2020 recognized as revenue were \$495,671 and \$523,825.

D. Please refer to Note 6(12) for information on net leasehold investments.

E. For information on guarantees provided by other non-current assets, please refer to Note 8.

(16) Short-term notes and bills payable

	March 31, 2023	December 31, 2022	March 31, 2022
Commercial paper	\$ 61,022,334	\$ 31,555,403	\$ 7,131,500
Less: Amortization of long-term bond discount	(301,216)	(63,906)	(1,011)
	<u>\$ 60,721,118</u>	<u>\$ 31,491,497</u>	<u>\$ 7,130,489</u>
Interest rates per annum	<u>1.35%~2.258%</u>	<u>1.35%~2.15%</u>	<u>0.478%~1.12%</u>

(17) Short-term loans

Type of loans	March 31, 2023	Interest rate range	Collateral
Bank loans			
Credit loans	\$ 490,618,650	0.52%~7.55%	None

Type of loans	December 31, 2022	Interest rate range	Collateral
Bank loans			
Credit loans	\$ 582,610,083	0%~7.05%	None

Type of loans	March 31, 2022	Interest rate range	Collateral
Bank loans			
Credit loans	\$ 665,565,587	0%~5.9%	None

The Group has entered into agreements with financial institutions to offset financial assets and liabilities. These agreements meet the offsetting criteria of IAS 32 and therefore the financial assets and financial liabilities are offset and presented as a net amount in the balance sheet. The information on the intercredits of these agreements as of March 31, 2023, December 31, 2022 and March 31, 2022 is as follows:

March 31, 2023			
Nature:	Offsetting financial instruments	Total recognized financial assets/liabilities as offset against the balance sheet	Net financial assets/liabilities as reported in the balance sheet
Bank deposits/ Bank loans	\$ 792,886,031	\$ 792,886,031	\$ -

December 31, 2022			
Nature:	Total recognized financial assets/liabilities	Total recognized financial assets/liabilities as offset against the balance sheet	Net financial assets/liabilities as reported in the balance sheet
Bank deposits/ Bank loans	\$ 681,969,373	\$ 681,969,373	\$ -

March 31, 2022			
Nature:	Total recognized financial assets/liabilities	Total recognized financial assets/liabilities as offset against the balance sheet	Net financial assets/liabilities as reported in the balance sheet
Bank deposits/ Bank loans	\$ 1,006,353,380	\$ 1,006,353,380	\$ -

(18) Other payables

	<u>March 31, 2023</u>	<u>December 31, 2022</u>	<u>March 31, 2022</u>
Dividends payable	\$ 73,473,850	\$ -	\$ 72,087,551
Salaries and bonuses payable	35,778,356	62,934,936	41,232,933
Equipment expenses payable	22,268,524	28,837,155	21,276,611
Compensation payable to employees	20,821,663	20,241,273	22,649,601
Consumables (including overhead materials)	9,148,813	13,083,091	10,126,493
Accrued interest payable	15,051,879	11,657,373	4,975,895
Royalty fees payable	4,903,163	5,465,498	5,472,059
Taxes payable	7,141,171	5,978,962	5,590,102
Restricted stock repurchase obligations	2,029,172	1,117,627	2,242,711
Others	80,644,604	97,419,676	72,962,093
	<u>\$ 271,261,195</u>	<u>\$ 246,735,591</u>	<u>\$ 258,616,049</u>

Foxconn Industrial Internet Corporation, a subsidiary of the Group, issued restricted new shares to employees in 2019. Employees are required to pay a price to acquire new shares of employee rights, and the Group is required to return the shares if the employee leaves the Group during the vesting period, and to recognize the portion of the price paid by the employee who leaves the Group during the vesting period as a liability at the date of grant.

(19) Other current liabilities-Others

	<u>March 31, 2023</u>	<u>December 31, 2022</u>	<u>March 31, 2022</u>
Receipts in advance of payments for raw materials and equipment on behalf of others	\$ 36,000,081	\$ 34,720,807	\$ 24,895,525
Deposited Margin	37,049,889	43,489,589	19,716,375
Contract liabilities - receipts in advance of payments	18,900,684	20,738,272	17,577,350
Contract liabilities - deferred revenue	7,077,233	7,206,931	7,592,107
Others	5,035,812	4,365,174	2,489,955
	<u>\$ 104,063,699</u>	<u>\$ 110,520,773</u>	<u>\$ 72,271,312</u>

(20) Bonds payable

	<u>March 31, 2023</u>	<u>December 31, 2022</u>	<u>March 31, 2022</u>
Convertible bonds	\$ 19,183,116	\$ 20,683,116	\$ 33,961,558
Add: Premium on bonds payable	-	7,500	7,500
Less: Discount on bonds payable	-	(1,124)	(149,593)
	<u>19,183,116</u>	<u>20,689,492</u>	<u>33,819,465</u>
Corporate bonds payable	148,050,000	148,050,000	143,500,000
Overseas corporate bonds payable	<u>89,180,438</u>	<u>89,949,590</u>	<u>85,308,811</u>
	256,413,554	258,689,082	262,628,276
Less: Current portion (shown Long-term liabilities maturing within one year or one business cycle")	<u>(35,715,000)</u>	<u>(13,406,376)</u>	<u>(35,094,945)</u>
	<u>\$ 220,698,554</u>	<u>\$ 245,282,706</u>	<u>\$ 227,533,331</u>

A. First overseas unsecured convertible corporate bond issuance in 2017

- (a) The Company issued the first overseas unsecured convertible corporate bonds totaling US\$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 unsecured convertible bond issuance in 2017 are separated from the liabilities and recorded as “capital surplus – share options” amounting to \$1,099,253. The convertible bonds expired on November 6, 2022. The convertible bonds were not converted to common stock, so the “capital surplus-stock options” was reclassified as “capital surplus-issuance premium”.

B. First unsecured convertible corporate bond issuance in 2018

Subsidiary ShunSin Technology Holdings Limited was approved by the competent authority to issue the first domestic unsecured convertible bonds for 2018 on January 10, 2018. The total issue amount is NT\$1,500,000 thousand with 0% coupon rate. The issue period is 5 years. The period of circulation was from February 12, 2018 to February 12, 2023, and the counter trading was terminated on February 13, 2023.

C. First overseas unsecured convertible corporate 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 March 31, 2023, 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 unsecured 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

Institution	Loan period	Interest rate range	Collateral	March 31, 2023
Long-term loans				
Syndicated loan from a consortium of 18 banks, including Mizuho Corporate Bank Ltd.	2019.03.19~2024.03.19	5.6470%~5.6970%	None	\$ 17,508,750
Syndicated loan from a consortium of 3 banks, including Mizuho Corporate Bank Ltd.	2020.11.21~2025.11.28	3.4950 %	“	331,500
First Commercial Bank	2011.11.30~2030.11.30	1.9397 %	Yes	1,782,857
First Commercial Bank	2013.09.06~2033.09.06	2.1512 %	“	926,710
Shanghai Commercial & Savings Bank, Ltd.	2013.06.17~2028.04.15	2.1250 %	“	3,792
Shanghai Commercial & Savings Bank, Ltd.	2021.06.25~2025.06.24	2.2450 %	None	340,833
Agricultural Bank of China Limited	2018.01.05~2027.05.22	4.9000 %	“	2,931,192
CTBC Bank syndicated loan	2020.10.29~2024.12.26	2.0779 %	“	695,415
E.SUN Commercial Bank, Ltd.	2021.12.20~2024.12.20	6.0800 %	“	304,500
Industrial and Commercial Bank of China, Singapore Branch	2021.02.04~2023.11.24	6.0000 %	“	18,270,000
Taishin International Bank syndicated loan	2021.12.27~2026.12.27	2.9505%~3.0563%	“	3,065,000
Taishin International Bank syndicated loan	2021.12.27~2026.12.27	3.0563 %	Yes	1,500,000
Taishin International Bank syndicated loan	2023.03.27~2026.12.27	3.0563 %	None	1,435,000
MUFG Bank	2021.12.20~2024.12.20	6.1800 %	“	852,600
Bank of China	2022.01.24~2032.01.24	3.6000 %	“	1,746,973
Bank of China	2022.05.25~2025.03.17	5.8000 %	“	15,225,000
Banc of America Leasing & Capital, LLC.	2022.12.27~2030.12.27	5.3720 %	“	4,451,504
				<u>71,371,626</u>
Less: Long-term loans maturing within one year (shown as long-term liabilities maturing within one year or one business cycle)				(37,547,232)
Less: Administration fee of syndicated loans				(38,049)
				<u>\$ 33,786,345</u>

Institution	Loan period	Interest rate range	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 %	“	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 %	“	970,839
Shanghai Commercial & Savings Bank, Ltd.	2013.06.17~2028.04.15	2.0000 %	“	4,637
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%	“	3,520,800
CTBC Bank syndicated loan	2020.10.29~2024.12.26	1.8578 %	“	695,415
E.SUN Commercial Bank, Ltd.	2021.12.20~2024.12.20	5.9000 %	“	368,520
Industrial and Commercial Bank of China, Singapore Branch	2021.02.04~2023.11.24	5.2400 %	“	18,426,000
Taishin International Bank syndicated loan	2021.12.27~2026.12.27	2.9163 %	“	3,065,000
Taishin International Bank syndicated loan	2021.12.27~2026.12.27	2.8105 %	Yes	1,500,000
MUFG 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%	“	1,358,905
Bank of China	2022.05.25~2025.03.17	5.0400 %	“	15,355,000
Banc of America Leasing & Capital, LLC.	2022.12.27~2030.12.27	4.2886 %	“	4,606,499
				<u>75,463,102</u>
Less: Long-term loans maturing within one year (shown Long-term liabilities maturing within one year or one business cycle)				(19,686,350)
Less: Administration fee of syndicated loans				(42,151)
				<u>\$ 55,734,601</u>

Institution	Loan period	Interest rate range	Collateral	March 31, 2022
Long-term loans				
Syndicated loan from a consortium of 18 banks, including Mizuho Corporate Bank Ltd.	2019.03.19~2024.03.19	1.1276%~1.1776%	None	\$ 16,462,250
Syndicated loan from a consortium of 4 banks, including Mizuho Corporate Bank Ltd.	2020.11.21~2025.11.28	0.4800 %	“	3,192,000
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 %	“	1,014,968
Shanghai Commercial & Savings Bank, Ltd.	2013.06.17~2028.04.15	1.5000 %	“	7,173
Shanghai Commercial & Savings Bank, Ltd.	2021.06.25~2025.01.17	1.7450 %	None	247,500
JihSun International Commercial Bank Co., Ltd.	2019.11.25~2022.11.25	0.9300 %	“	1,000,000
Agricultural Bank of China Limited	2017.05.23~2027.12.26	4.4100%~4.900%	“	5,774,543
SG Equipment Finance Czech Republic s.r.o.	2017.10.19~2022.08.15	3.4700 %	“	602
CTBC Bank syndicated loan	2020.10.29~2022.12.26	1.8499 %	“	840,000
E.SUN Commercial Bank, Ltd.	2021.12.20~2024.12.20	1.9000 %	“	343,560
Industrial and Commercial Bank of China, Singapore Branch	2021.02.04~2023.11.24	1.5390%~1.68786%	“	17,178,000
Taishin International Bank syndicated loan	2021.12.27~2026.12.27	2.1453%~2.2510%	Yes	4,065,000
MUFG Bank	2021.12.20~2024.12.20	1.8800 %	None	801,640
Bank of China	2022.01.24-2032.1.24	4.6000 %	“	50,993
Others			Yes	33,006
				<u>52,914,092</u>
Less: Long-term loans maturing within one year (shown Long-term liabilities maturing within one year or one business cycle)				(2,138,908)
Less: Administration fee of syndicated loans				(52,721)
				<u>\$ 50,722,463</u>

- A. According to the syndicated loan agreement signed with 18 banks, including Mizuho Corporate Bank Ltd., the syndicated loan agreement signed with the CTBC Bank and Taishin International Bank, and the loan agreement signed with First Commercial Bank, Bank of China, and Industrial and Commercial Bank of China, the Group shall maintain the agreed financial ratios (e.g. current ratio, net debt-to-tangible assets ratio, net tangible assets, interest coverage ratio, proprietary funds ratio and interest coverage ratio) in the year of the credit period and the Q2 consolidated financial report.
- B. As of March 31, 2023 and December 31, 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 to BOA LEASING, which was not a sale of assets under IFRS 15. Therefore, the Group continues to recognize the amount of \$5,144,606 and \$5,188,534, respectively, for the consideration received as long-term loans.
- C. Please refer to Note 8 for the pledge of the Group's assets as collateral for long-term loans.

(22) Pensions

- A. Defined benefit plans
 - (a) The Company has a defined benefit pension plan in accordance with the Labor Standards Act, 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 Labor Standards Act. 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 six 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 assesses the balance in the aforementioned labor pension reserve account by December 31 of 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 the end of next March.
 - (b) The pension costs recognized by the Group according to the above pension regulations for the three-month periods ended March 31, 2023 and 2022 were \$4,641 and \$3,653, respectively.
 - (c) Expected contributions to the defined benefit pension plans of the Company for the year ending December 31, 2024 amount to \$13,218.
- B. Defined contribution plans
 - (a) Effective since July 1, 2005, the Company 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 contribute

monthly 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 recognized by the Group according to the above pension regulations for the three-month periods ended March 31, 2023 and 2022 were \$4,266,097 and \$4,077,661, respectively.

(23) Share-based payment

As of March 31, 2023, December 31, 2022 and March 31, 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 agreement	Grant date	Number of shares granted	Vesting conditions/restrictions
Management share-based payment plan	January 2015	349,440,000	Descriptions (1)
Restricted stock share-based payments	December 2017	259,240,433	Descriptions (2)
“	April 2019	149,183,352	Descriptions (2)
“	September 2019	10,348,325	Descriptions (2)
“	December 2019	18,881,226	Descriptions (2)
Employee Stock Options	April 2019	25,947,021	Descriptions (3)
“	September 2019	473,000	Descriptions (3)
“	December 2019	6,013,755	Descriptions (3)
Treasury Stock Incentive Plan	Note 6 (23) 4	-	Descriptions (4)
Employee Stock Options	December 2018	41,763,000	Descriptions (5)
Subscription Program	December 2021	83,110,000	Descriptions (6)
Share Incentive Plan	December 2021, November 2022 and March 2023	20,221,918	Descriptions (7)
Subscription Program	January 2023	46,728,000	Descriptions (8)

Descriptions:

- 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.
- 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.

3. The options are exercisable in installments of 20% for each installment from 1 to 5 years after the date of grant.
4. It pertains to the acquisition of the Company's shares from the open market for transfer to employees, and are vested immediately.
5. Vesting period is over 1 to 4 years starting from grant date which was December 28, 2018.
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 2022 to November 2029.
7. The period of allotment without compensation shall be approximately one month from the date of grant.
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, respectively.

A. Management share-based payment 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. The expenses recognized from January 1 to March 31, 2023 and 2022 were \$0 (US\$0 thousand) and \$6,326 (US\$226 thousand), respectively.

B. Restricted stock share-based payments-Foxconn Industrial Internet Co., Ltd.

The above benefit plan was evaluated and granted with a fair value of RMB3,873,301 thousand. The expenses recognized from January 1 to March 31, 2023 and 2022 were \$77,611 (RMB17,476 thousand) and \$282,018 (RMB64,002 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.

The total expenses recognized under the incentive plans granted by this subsidiary from January 1 to March 31, 2023 and 2022 were \$13,669 (RMB 3,078 thousand) and \$26,302 (RMB 5,969 thousand), respectively.

D. Share incentive plan - Foxconn Interconnect Technology Limited

The above share incentive plan is to purchase treasury shares from the market and hold them in trust until the employees meet the conditions set forth in the plan and grant them in 2017. No treasury stock awards were granted to employees of this subsidiary from January 1 to March 31, 2023 and 2022. As of March 31, 2023 and 2022, the subsidiary had 208,357 thousand and 209,579 thousand shares of treasury stock bought back for grant, respectively.

E. Employees 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 expense recognized under this stock option plan was\$0 (US\$0 thousand) and \$2,155 (US\$77 thousand) from January 1 to March 31, 2023 and 2022, respectively.

F. Subscription program -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 period from January 1 to March 31, 2022 was \$48,914 (US\$1,748 thousand).

G. Share Incentive Plan -FIH Mobile Limited

The subsidiary granted 7,328,361, 10,024,404 and 2,869,153 common shares to certain persons in December 2021, November 2022 and March 2023, respectively, and restricted them for approximately one month. These shares were repurchased from the market and deposited in the trust. The expenses recognized from January 1 to March 31, 2023 and 2022 were \$37,365 (US\$1,230 thousand) and \$19,143 (US\$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 to NT\$2.7880 using the Black-Scholes option valuation model. For the three-month period ended March 31, 2023, the subsidiary recognized \$35,321 in expenses.

(24) Other non-current liabilities

	March 31, 2023	December 31, 2022	March 31, 2022
Deferred government grants	\$ 5,731,591	\$ 5,642,463	\$ 5,670,631
Accrued pension liabilities	1,016,837	1,079,118	1,342,387
Prepaid Rent	1,634,418	1,553,934	1,664,526
Other	3,194,779	3,292,487	3,400,987
	<u>\$ 11,577,625</u>	<u>\$ 11,568,002</u>	<u>\$ 12,078,531</u>

(25) Provisions

	Warranty provision	Decommissioning liabilities:	Others	Total
Balance - January 1, 2023	\$ 3,868,901	\$ 459,026	\$ 22,479	\$ 4,350,406
Additional provisions	518,074	-	228	518,302
Provisions used	(175,413)	-	-	(175,413)
Unused amounts reversed	(89,412)	(776)	-	(90,188)
Exchange difference	(36,176)	-	-	(36,176)
Balance - December 31, 2023	<u>\$ 4,085,974</u>	<u>\$ 458,250</u>	<u>\$ 22,707</u>	<u>\$ 4,566,931</u>

	Warranty provision	Decommissioning liabilities:	Others	Total
Balance - January 1, 2022	\$ 2,876,585	\$ 430,648	\$ -	\$ 3,307,233
Additional provisions	399,549	3,685	22,232	425,466
Provisions used	(135,280)	-	(450)	(135,730)
Unused amounts reversed	(28,452)	-	-	(28,452)
Exchange difference	99,712	-	-	99,712
Balance - December 31, 2022	<u>\$ 3,212,114</u>	<u>\$ 434,333</u>	<u>\$ 21,782</u>	<u>\$ 3,668,229</u>

Analysis of provisions is stated as follows:

	March 31, 2023	December 31, 2022	March 31, 2022
Current	<u>\$ 4,107,701</u>	<u>\$ 3,891,380</u>	<u>\$ 3,233,896</u>
Non-current	<u>\$ 459,230</u>	<u>\$ 459,026</u>	<u>\$ 434,333</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 recognized 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

- A. As of March 31, 2023, the Company's authorized 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) Exercise of voting power

Holders of GDRs have no right to directly exercise voting rights or attend the Company's shareholders' 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 shareholders' 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 ordinary shares.

(d) After years of capitalization of earnings, as of March 31, 2023, 73,341 thousand units of GDRs were outstanding, which represent 146,681 thousand shares of ordinary share.

C. Treasury stocks

The Company's subsidiary, Hon Yiing International Investment Co., Ltd., acquired ordinary shares issued by the Company in 1998. As of March 31, 2023 and 2022, the subsidiary owned a total of 1,483,078 shares of the Company's ordinary shares, at a cost of \$18,901, which was reduced to \$15,194 after share proceeds were returned due to capital reduction.

(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 ordinary shares 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 capitalized 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 surplus reserve is insufficient.

2023					
	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates	Share option	Total
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	-	468,693	-	-	468,693
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	35,345	-	35,345
Disposal of investments accounted for using equity method	-	-	(187,288)	-	(187,288)
March 31	\$ 89,600,284	\$ 98,760,164	\$ 5,414,450	\$ 336,012	\$ 194,110,910
2022					
	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates	Share option	Total
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	-	(1,025,559)	-	-	(1,025,559)
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	1,295,773	-	1,295,773
March 31	\$ 88,501,031	\$105,161,093	\$ 7,257,255	\$ 1,435,265	\$ 202,354,644

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 authorized 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 (NT\$)	Amount	Dividends per Share (NT\$)
Legal reserve	\$ 14,311,374		\$ 14,138,417	
Special reserve	(7,351,685)		2,190,767	
Cash dividends	73,473,850	\$ 5.3	72,087,551	\$ 5.2
Total	<u>\$ 80,433,539</u>		<u>\$ 88,416,735</u>	

For the distribution of earnings for 2022 of the Company, except for the cash dividend, which was approved by the board of directors on March 15, 2023, and provided for dividends payable, the rest is pending resolution at the shareholders' meeting. Information on the distribution of earnings is available on the "Market Observation Post System" of the Taiwan Stock Exchange Corporation (TWSE).

(29) Other equity items

	2023			
	Unrealized valuation profit or loss of financial assets	Currency translation adjustments	Hedged financial instruments	Total
January 1	\$ 14,526,382	\$ (96,680,590)	\$ -	\$ (82,154,208)
Valuation adjustment:				
- Group	2,197,875	-	-	2,197,875
- Associates	752,399	-	-	752,399
Taxes on valuation adjustment	(225,756)	-	-	(225,756)
Reclassified from valuation adjustment to retained earnings	(1,174,578)	-	-	(1,174,578)
Currency translation difference:				
- Group	-	9,035,250	-	9,035,250
- Associates	-	(460,899)	-	(460,899)
Cash flow hedge:				
- Fair value gains	-	-	16,482	16,482
- Taxes on fair value gains	-	-	(2,427)	(2,427)
Other equity items	-	-	(85,107)	(85,107)
Disposal of investments accounted for using equity method	2	827	-	829
March 31	<u>\$ 16,076,324</u>	<u>\$ (88,105,412)</u>	<u>\$ (71,052)</u>	<u>\$ (72,100,140)</u>

	2022			
	Unrealized valuation profit or loss of financial assets	Currency translation adjustments	Hedged financial instruments	Total
January 1	\$ 56,641,420	\$ (146,312,958)	\$ 165,645	\$ (89,505,893)
Valuation adjustment:				
-Group	(8,060,921)	-	-	(8,060,921)
- Associates	(2,585,398)	-	-	(2,585,398)
Taxes on valuation adjustment	1,039,998	-	-	1,039,998
Reclassified from valuation adjustment to retained earnings	(627,644)	-	-	(627,644)
Currency translation difference:				
-Group	-	57,651,037	-	57,651,037
- Associates	-	95,293	-	95,293
Cash flow hedge:				
- Fair value gains	-	-	498,685	498,685
- Taxes on fair value gains	-	-	18,366	18,366
Other equity items	-	-	(621,125)	(621,125)
March 31	<u>\$ 46,407,455</u>	<u>\$ (88,566,628)</u>	<u>\$ 61,571</u>	<u>\$ (42,097,602)</u>

(30) Non-controlling interests

	2023	2022
January 1	\$ 199,986,123	\$ 192,802,808
Share attributable to noncontrolling interests:		
Net income for the period	774,654	159,125
Exchange difference arising from translation of foreign operation financial statements	485,315	6,047,074
Unrealized valued gains or losses on financial assets at fair value through other comprehensive income	125,144	(80,841)
Profit and loss of hedging instruments	(13,816)	(18,592)
Increase in non-controlling equity	546,213	52,582
March 31	\$ 201,903,633	\$ 198,962,156

Some subsidiaries of the Group issued employee share-based payment and issued additional new shares for the three-month periods ended March 31, 2023 and 2022, but the Group did not subscribe in proportion to its shareholding ratio, resulting in changes in shareholding ratio. For the three-month periods ended March 31, 2023 and 2022, the Group's non-controlling interests increased by \$546,213 and increased by \$52,582 respectively due to such transactions, and the equities attributable to the owners of the parent company increased by \$468,693 and decreased by \$1,025,559, respectively.

(31) Operating revenue

A. Classification of revenue from contracts with customers

The Group's revenue, which is derived from transfer of goods and services at a point of time, is subcategorized into the following geographic areas:

Revenue from contracts with customers	For the three-month period ended March 31,	
	2023	2022
USA	\$ 488,183,639	\$ 497,407,536
Ireland	511,128,059	453,362,137
Singapore	116,111,531	101,447,847
Japan	70,380,957	47,951,717
China	64,128,559	97,432,632
India	34,684,700	27,555,588
Taiwan	30,046,309	32,733,275
Mexico	2,162,958	1,134,632
Vietnam	314,716	573,584
Others	145,295,906	147,954,219
Total	\$ 1,462,437,334	\$ 1,407,553,167

B. Product category Information

	For the three-month period ended March 31, 2023	For the three-month period ended March 31, 2022
	Revenue (in millions)	Revenue (in millions)
Consumer Smart Products	\$ 816,503	\$ 726,681
Cloud Networking Products	324,985	322,953
Computer Terminal Products	249,333	277,069
Components and Other Products	71,616	80,850
Total	<u>\$ 1,462,437</u>	<u>\$ 1,407,553</u>

The above product categories are classified by the external revenue of the operating segment for each product category. The product categories are defined as follows.

Product	Definition
Consumer Smart Products	Smartphones, TVs, game consoles and other products
Cloud Networking Products	Server, Netcom and other products
Computer Terminal Products	Computers, tablets and other products
Components and other Products	Connectors, mechanism parts, services and other products

C. Contract liabilities

Contract liabilities arising from advance trade proceeds received by the Group are as follows:

	March 31, 2023	December 31, 2022	March 31, 2022	January 1, 2022
Contract liabilities	<u>\$ 25,977,917</u>	<u>\$ 27,945,203</u>	<u>\$ 25,169,457</u>	<u>\$ 21,342,884</u>

Contract liability (presented as other current liability)

The amounts of contract liabilities at the beginning of the three-month periods ended March 31, 2023 and 2022 recognized as revenue were \$9,035,917 and \$11,534,557.

D. Acquisition of assets recognized in contract cost

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-month periods ended March, 2023 and 2022, refer to Note 6(15).

(32) Interest income

	For the three-month periods ended March 31, 2023	2022
Interest income from bank deposits	\$ 16,227,529	\$ 6,588,457
Interest income from financial assets at amortized cost	302,173	408,399
	<u>\$ 16,529,702</u>	<u>\$ 6,996,856</u>

(33) Other income

	For the three-month periods ended March 31,	
	2023	2022
Rental income	\$ 616,295	\$ 486,329
Dividend income	356,175	316,401
Government grants	13,391	21,971
Other non-operating income	402,746	599,939
	<u>\$ 1,388,607</u>	<u>\$ 1,424,640</u>

(34) Other gains and losses

	For the three-month periods ended March 31,	
	2023	2022
Loss on financial assets (liabilities) at fair value through profit or loss	(\$ 2,997,979)	(\$ 6,416,784)
Loss on disposal of property, plant and equipment	(17,266)	(53,118)
Gain on disposal of investment	399,914	1,480,776
Loss on disposal of intangible asset	(275,799)	-
Net currency exchange loss	(1,508,364)	(1,154,184)
Other gains	65,662	444,354
	<u>(\$ 4,333,832)</u>	<u>(\$ 5,698,956)</u>

(35) Additional disclosures on expenses of nature

Additional disclosures related to operating costs and operating expenses are as follows:

	For the three-month periods ended March 31,	
	2023	2022
Repairing services and product warranty costs	\$ 7,308,648	\$ 5,731,497
Employee benefit expenses	76,758,916	71,428,105
Depreciation	17,818,536	15,932,318
Amortization	1,502,027	1,449,456
	<u>\$ 103,388,127</u>	<u>\$ 94,541,376</u>

(36) Employee benefit expenses

	For the three-month periods ended March 31,	
	2023	2022
Wages and salaries	\$ 64,729,870	\$ 60,182,807
Share-based payment	163,966	384,858
Labor and health insurance fees	3,226,100	3,097,666
Pension costs	4,270,738	4,081,314
Other personnel expenses	4,368,242	3,681,460
	<u>\$ 76,758,916</u>	<u>\$ 71,428,105</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-month periods ended March 31, 2023 and 2022, employees' compensation was accrued at \$842,458 and \$1,631,085, respectively. The aforementioned amounts were recognized in salary expenses. The expenses recognized for 2023 and 2022 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 and directors' and supervisors' remuneration by the Company as proposed by the Board of Directors and resolved by the shareholders will be posted in the "Market Observation Post System" at the website of the TWSE.

(37) Finance cost

	For the three-month periods ended March 31,	
	2023	2022
Interest expense:		
Bank loans	\$ 13,272,089	\$ 3,631,413
Corporate bonds	1,007,157	982,024
Lease liabilities and interest	250,377	215,396
Financing expense from accounts receivable factoring	222,400	34,749
	<u>\$ 14,752,023</u>	<u>\$ 4,863,582</u>

(38) Income tax

A. Income tax expense

(a) Components of income tax expense:

	For the three-month periods ended March 31,	
	2023	2022
Current tax:		
Current tax on profits for the period	\$ 6,208,684	\$ 6,488,226
Adjustments in respect of prior period	(319,699)	26,789
Total current tax	<u>5,888,985</u>	<u>6,515,015</u>
Deferred tax:		
Origination and reversal of temporary differences	914,951	802,893
Income tax expense	<u>\$ 6,803,936</u>	<u>\$ 7,317,908</u>

- (b) The income tax amount relating to components of other comprehensive income is as follows:

	For the three-month periods ended March 31,	
	2023	2022
Measured at fair value through other comprehensive income from changes in fair value	\$ 225,756	\$ (1,039,998)
Cash flow hedges	(14,975)	(21,647)
	<u>\$ 210,781</u>	<u>\$ (1,061,645)</u>

- B. The Company's income tax returns through 2021 have been assessed and approved by the tax authority.

(39) Earnings per share

	For the three-month periods ended March 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	<u>\$ 12,824,695</u>	<u>13,861,508</u>	<u>\$ 0.93</u>
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 12,824,695	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	73,608	
Convertible bonds - overseas	-	125,988	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 12,824,695</u>	<u>14,061,104</u>	<u>\$ 0.91</u>

	For the three-month periods ended March 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	\$ 29,450,302	13,861,508	\$ 2.12
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 29,450,302	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	86,548	
Convertible bonds - overseas	50,697	207,624	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 29,500,999	14,155,680	\$ 2.08

(40) Business Combinations

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.

Supplemental cash flow information

A. Investing activities with partial cash collection and payments:

	For the three-month periods ended March 31,	
	2023	2022
Purchase of property, plant and equipment	\$ 18,415,782	\$ 13,784,634
Add: Opening balance of payable on equipment	28,837,155	24,349,399
Less: Ending balance of payable on equipment	(22,268,524)	(21,276,611)
Net exchange differences	114,121	704,037
Cash paid during the period	<u>\$ 25,098,534</u>	<u>\$ 17,561,459</u>
Disposal of property, plant and equipment	\$ 987,464	\$ 1,178,515
Add: Opening balance of receivable on equipment	417,347	902,692
Less: Ending balance of receivable on equipment	(74,894)	(940,380)
Less: Amounts of disposal of subsidiaries	-	(3,730)
Net exchange differences	631	26,628
Cash received during the period	<u>\$ 1,330,548</u>	<u>\$ 1,163,725</u>

B. Financing activities that do not affect cash flows

	For the three-month periods ended March 31,	
	2023	2022
Announcement of cash dividends	<u>\$ 73,473,850</u>	<u>\$ 72,087,551</u>

C. 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 flows from financing activities	29,466,931	(92,762,327)	(3,621,101)	(1,500,000)	(2,689,512)	(71,106,009)
Changes in other non-cash items	(237,310)	-	4,102	(6,376)	3,205,647	2,966,063
Impact of changes in foreign exchange rate	-	770,894	(470,375)	(769,152)	(309,037)	(777,670)
At March 31	<u>\$ 60,721,118</u>	<u>\$ 490,618,650</u>	<u>\$ 71,333,577</u>	<u>\$ 256,413,554</u>	<u>\$ 26,001,777</u>	<u>\$ 905,088,676</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 flows from financing activities	(16,878,500)	103,228,802	(89,278)	(2,800,000)	(2,739,976)	80,721,048
Changes in other non-cash items	9,872	-	2,386	58,521	2,139,301	2,210,080
Impact of changes in foreign exchange rate	-	15,964,777	1,418,615	2,713,075	639,926	20,736,393
At March 31	<u>\$ 7,130,489</u>	<u>\$ 665,565,587</u>	<u>\$ 52,861,371</u>	<u>\$ 262,628,276</u>	<u>\$ 25,620,336</u>	<u>\$ 1,013,806,059</u>

7. Related Party Transactions

(1) Names of related parties and relationship

Names of related parties	Relationship with the Group
Sharp Corporation and subsidiaries	Associates
Foxconn Technology Co., Ltd. and subsidiaries	“
Pan International Industrial Corporation and subsidiaries	“
Eson Precision Ind. Co., Ltd. and subsidiaries	“
General Interface Solution Holding Limited and subsidiaries	“
Zhen Ding Technology Holding Limited and subsidiaries	“
Ennoconn Corporation and subsidiaries	“
CyberTAN Technology, Inc. and subsidiaries	“
Foxsemicon Integrated Technology Inc. and subsidiaries	“
Advanced Optoelectronic Technology Inc.	“
Zhanjin Tecnology (Shenzhen) Ltd.	“
Fitipower Integrated Technology Inc. and subsidiaries	“
Foxstar Technology Co., Ltd.	“
Beijing HengYu New Energy Auto Rental Co., Ltd.	“
Hangzhou GengDe Electronics Co., Ltd	“
LingYanGe Semiconductor, Inc.	“
Trans-Iot Technology Co., Ltd.	“
Haiwei Technology (Shenzhen) Co., Ltd.	“
Zhoukou Gengde Electronics Co., Ltd.	“
Sichuang Cheng Gong Fu Chuang Technology Co., Ltd.	“
Maxnerva Technology Service Ltd. and subsidiaries	“
Hunan Fuyuan Intelligent Technology Co., Ltd.	“
Henan Zhongchi Fulian Precision Industry Technology Co., Ltd.	“
Taiwan Intelligent Fiber Optic Network Co., Ltd.	“
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	“
Shenzhen Xiaohe E-Commerce Ltd.	““
Bei Jing Tsinghan Company Limited	Associates”
Vas Creative Co., Ltd.	“
Shenzhen MingTeng New Material Co., Ltd.	“
AMAX Engineering Corporation	“
FSK L&S (Shanghai) Co., Ltd.	“
Hebi Gengde Electronics Co., Ltd.	“
Zettimage Solutions, Inc.	“
Pollux Technologies, Inc.	“
Qingdao New Core Technology Co., Ltd.	“
Digiwin Software Co.,Ltd.	“
Zhong Yang Technology Co., Ltd. and subsidiaries	“
LINKSYS PTE LTD	“
LINKSYS CAYMAN, LLC	“
Sharp FIT Automotive Technology (Wuxi) Co., Ltd.	“
FSK L&S CO., Ltd.	“
Shenzhen Zhong Jian South Environment Co., Ltd.	“
Shenzhen Mobile Drive Technology Co., Ltd.	“

Names of related parties	Relationship with the Group
Mobile Drive Technology Co., Ltd.	“
Linksys Trading (Shanghai) Co., Ltd.	“
Shenzhen H-tech Co., Ltd.	“
SAKAI DISPLAY PRODUCTS CORPORATION	“
Qingdao Qingyun Hongzhi Industry Investment Development Co.	“
EASY CARRY LIMITED	“
G-TECH Optoelectronics Corporation and subsidiaries	“
SIO INTERNATIONAL HOLDINGS LIMITED	Other related party
Cheng Uei Precision Industry Co., Ltd. and subsidiaries	“
Innolux Corporation and subsidiaries	“
iCare Diagnostics International Co., Ltd.	“
MIH Consortium	“
Giga Solar Materials Corporation	“

(2) Significant transactions and balances with related parties

1. Operating revenue

	For the three-month periods ended March 31,	
	2023	2022
Sales of goods:		
Associates	\$ 26,906,062	\$ 31,356,861
Other related parties	1,709,252	3,603,182
	<u>\$ 28,615,314</u>	<u>\$ 34,960,043</u>

The above amounts included managing service income. Unless the prices and terms were determined in accordance with mutual agreements due to no similar transactions, the sale prices and credit terms to related parties were similar to those to third parties. The normal credit term is around 45 to 90 days. The Group sold materials to some of the related parties above for processing and repurchased the finished goods. The sales amount of materials and repurchase price of finished goods were offset against each other.

2. Purchases

	For the three-month periods ended March 31,	
	2023	2022
Product Purchase:		
Associates	\$ 15,437,126	\$ 12,303,550
Other related parties	872,961	1,405,512
	<u>\$ 16,310,087</u>	<u>\$ 13,709,062</u>

Unless the prices and terms were determined in accordance with mutual agreements due to no similar transactions, purchases made by the Group from the abovementioned related parties are by reference to the then prevailing price. The normal payment term is 45 to 90 days and 30 to 90 days for ordinary suppliers and related parties, respectively.

3. Receivables from related parties

	<u>March 31, 2023</u>	<u>December 31, 2022</u>	<u>March 31, 2022</u>
Accounts receivable:			
Associates	\$ 26,806,110	\$ 36,492,474	\$ 20,336,924
Other related parties	2,012,073	2,054,075	3,391,364
Less: Allowance for doubtful accounts	<u>(832,815)</u>	<u>(836,463)</u>	<u>(8,898)</u>
	<u>27,985,368</u>	<u>37,710,086</u>	<u>23,719,390</u>
Other receivables-			
Sale of property, plant and equipment:			
Associates	62,954	83,088	152,301
Other receivables - -purchase of materials on behalf of related parties:			
Associates	773,221	1,443,251	1,822,782
Other related parties	2,706	2,611	2,670
Other receivables - -Dividend receivable:			
Associates	<u>2,764,453</u>	<u>35,567</u>	<u>2,934,793</u>
	<u>3,603,334</u>	<u>1,564,517</u>	<u>4,912,546</u>
	<u>\$ 31,588,702</u>	<u>\$ 39,274,603</u>	<u>\$ 28,631,936</u>

(1) The amount is due 45 to 90 days after the transaction date.

(2) The receivables are unsecured and non-interest bearing.

(3) Information relating to credit risk is provided in Note 12(2).

4. Payables to related parties

	<u>March 31, 2023</u>	<u>December 31, 2022</u>	<u>March 31, 2022</u>
Accounts payable:			
Associates	\$ 15,490,229	\$ 17,460,182	\$ 14,389,889
Other related parties	<u>912,424</u>	<u>1,216,566</u>	<u>1,607,123</u>
	<u>16,402,653</u>	<u>18,676,748</u>	<u>15,997,012</u>
Other payables-			
acquisition of property, plant and equipment:			
Associates	56,498	218,762	8,761
Other payables - procurement of raw materials on behalf of related parties			
Associates	<u>952,292</u>	<u>1,166,867</u>	<u>520,939</u>
	<u>1,008,790</u>	<u>1,385,629</u>	<u>529,700</u>
	<u>\$ 17,411,443</u>	<u>\$ 20,062,377</u>	<u>\$ 16,526,712</u>

The amount is due 30 to 90 days after the transaction date. The payables are non-interest bearing.

5. Lease transaction - lessee

- (1) The Group leases plants from associates. Rental contracts are typically made for periods of 2 to 7 years. Rents are paid monthly or quarterly.
- (2) For the three-month periods ended March 31, 2023 and 2022, the Group acquired right-of-use assets of \$0 and \$449,180, respectively, from related parties.
- (3) Lease liabilities:

	<u>March 31, 2023</u>	<u>December 31, 2022</u>	<u>March 31, 2022</u>
Associates	<u>\$ 334,578</u>	<u>\$ 364,240</u>	<u>\$ 458,847</u>

For the three-month periods ended March 31, 2023 and 2022, the interest expense incurred on lease liabilities were \$5,417 and \$3,819, respectively.

6. Property transactions

- (1) Acquisition of property, plant and equipment:

	<u>For the three-month periods ended March 31,</u>	
	<u>2023</u>	<u>2022</u>
Acquisition of property, plant and equipment:		
Associates	<u>\$ 65,016</u>	<u>\$ 61,032</u>

- (2) Proceeds from sale of property, plant and equipment and gain on disposal:

	<u>For the three-month periods ended March 31,</u>			
	<u>2023</u>		<u>2022</u>	
	<u>Sale price</u>	<u>Loss on disposal</u>	<u>Sale price</u>	<u>Gain on disposal</u>
Associates	<u>\$ 4,416</u>	<u>(\$ 6,972)</u>	<u>\$ 1,948</u>	<u>\$ 1,811</u>

7. Loans to related parties

- (1) Receivables from related parties

	<u>March 31, 2023</u>	<u>December 31, 2022</u>	<u>March 31, 2022</u>
Associates	<u>\$ 155,971</u>	<u>\$ 155,162</u>	<u>\$ 158,611</u>

For collaterals, refer to Table 1.

- (2) Interest income

	<u>For the three-month periods ended March 31,</u>	
	<u>2023</u>	<u>2022</u>
Associates	<u>\$ 1,542</u>	<u>\$ 1,530</u>

For the three-month periods ended March 31, 2023 and 2022, all of the interest were recognized at the rate of 4%.

(3) Key management compensation

	For the three-month periods ended March 31,	
	2023	2022
Salaries and other short-term employee benefits	\$ 179,904	\$ 161,407
Post-employment benefits	493	554
Share-based payment	30,394	68,423
	<u>\$ 210,791</u>	<u>\$ 230,384</u>

8. Pledged Assets

As of March 31, 2023, December 31, 2022 and March 31, 2022, the book values of the Group's pledged assets are as follows:

Assets	Nature	March 31, 2023	December 31, 2022	March 31, 2022
Time deposits and cash (shown as "current financial assets at amortised cost")	Customs deposits	\$ 82,060	\$ 56,777	\$ 166,989
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	133,138	241,910	206,270
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	54,492	56,200	69,603
Restricted deposits (shown as "non-current financial assets at amortised cost")	Switch center lease guarantee, performance bond and the deposits restricted by the court	49,047	53,816	49,900
Land and buildings, fixed assets and right-of-use assets	Long-term loans	4,552,542	4,619,066	4,778,369
		<u>\$ 4,871,279</u>	<u>\$ 5,027,769</u>	<u>\$ 5,271,131</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 expenditure contracted for at the balance sheet date but not yet incurred are as follows:

	<u>March 31, 2023</u>	<u>December 31, 2022</u>	<u>March 31, 2022</u>
Property, plant and equipment	<u>\$ 5,649,842</u>	<u>\$ 5,375,158</u>	<u>\$ 3,281,236</u>

- B. As of March 31, 2023, December 31, 2022 and March 31, 2022, a subsidiary of the Company, Asia Pacific Telecom Co., Ltd., had outstanding contracts of equipment procurements and base transceiver stations construction totaling \$851,312, \$977,168 and \$2,009,528, 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, 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 the 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 vehicles.
- 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 March 31, 2023, the Group had paid US\$22,734 thousand for ordinary shares and US\$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'. On April 25, 2023, the SSE Investment Agreement was reviewed and approved by CFIUS. At the same time, the Group and LORDSTOWN entered into negotiations and sought mutual agreement on whether the conditions precedent to the contractual delivery of the remaining shares of common stock in the agreement had been met.

10. Significant Disaster Loss

None.

11. Significant events after the balance sheet date

- (1) On May 11, 2023, the board of directors resolved to issue domestic unsecured corporate bonds with a total amount not exceeding \$45,000,000, which may be issued in one or several tranches.
- (2) Please refer to Note 9(2)D. for the shareholding agreement between FOXCONN VENTURES PTE. LTD, a subsidiary of the Company, and LORDSTOWN.

12. Others

(1) Capital management

The objective of the Group's capital management is to ensure that the Group can continue as a going concern, that an optimal capital structure is maintained to lower the cost of capital, and that returns are provided to shareholders. 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 debt-to-net worth ratio. This ratio is calculated as net debt divided by net worth. Net debt is calculated as total loans (including "current and non-current loans" as shown in the consolidated balance sheet) less cash and cash equivalents. Net worth is calculated as 'equity' as shown in the consolidated balance sheet less the total intangible assets.

The Company's strategic maintenance in 2018 to pin the debt-to-net worth ratio at or below 70% remains unchanged from that in 2017.

(2) Financial instruments

A. Classification of financial instruments

For information and amounts related to the Company's financial assets, which comprise financial assets at fair value through profit or loss, financial assets at fair value through other comprehensive income, financial assets at amortized cost, derivative financial assets for hedging, accounts receivable (including related parties and other receivables), and financial liabilities, which comprise financial liabilities at fair value through profit or loss, derivative financial liabilities for hedging, accounts payable (including related parties), other payables, short-term loans, long-term loans and corporate bonds payable), refer to Note 6 and the consolidated balance sheet.

B. 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 external 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 financial position and financial performance.
- iv. For the information on the derivative financial instruments that the Group enters into, please refer to Note 6(2) and (5).

(c) Management system:

- i. Risk management is executed by the Group treasury by following policies approved by the Board. Through cooperation with the Company's operating units, finance department is responsible for identifying, evaluating and hedging financial risks.
- ii. The Board of Directors has a written policy covering overall risk management. It also has written policies covering specific scopes and 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 company 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 nonfunctional foreign currency are different. Due to the characteristics of the OEM industry, the Group'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 fluctuations in exchange rates of the Group's certain foreign investments in emerging countries (e.g., Vietnam and India, etc.) are considered huge, the percentage of the investments is not significant and thus the Group'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. Besides the above transactions (operating activities) recognized in the income statement, assets and liabilities recognized in the balance sheet 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 the exchange rate risks of their functional currencies.
- 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 will be managed by the Group's finance department.

(iii) The source:

- a. USD and NTD:

Foreign exchange risk arises primarily from USD-denominated assets, such as cash and cash equivalents, accounts receivable, and other receivables, and USD-denominated liabilities, such as loans, accounts payable and other payables, which results in exchange loss or gain when they are converted into NTD.

- b. USD and RMB:

Foreign exchange risk arises primarily from USD-denominated assets, such as cash and cash equivalents, accounts receivable, and other receivables, and USD-denominated liabilities, such as 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 USD-denominated assets, such as cash and cash equivalents, accounts receivable, and other receivables, and USD-denominated liabilities, such as accounts payable and other payables, which results in exchange loss or gain when they are converted into CZK.

- (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:

	March 31, 2023				
(Foreign currency: functional currency)	Book value			Sensitivity analysis	
	Foreign currency (in thousands)	Exchange rate	(NTD)	Extent of variation	Effect on profit or loss
<u>Financial Assets</u>					
<u>Monetary items</u>					
USD:NTD	\$ 22,881,872	30.45	\$ 696,753,010	5 %	\$ 34,837,651
USD:RMB	14,229,329	6.872	433,283,054	5 %	21,664,153
USD:CZK	544,601	21.5983	16,583,113	5 %	829,156
Net effect in consolidated entities with foreign currency					
USD:NTD	\$ 54,657,261	30.45	\$ 1,664,313,608		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD:NTD	\$ 9,379,703	30.45	\$ 285,611,955	5 %	\$ 14,280,598
USD:RMB	14,364,271	6.872	437,392,041	5 %	21,869,602
USD:CZK	268,318	21.5983	8,170,280	5 %	408,514
	December 31, 2022				
(Foreign currency: functional currency)	Book value			Sensitivity analysis	
	Foreign currency (in thousands)	Exchange rate	(NTD)	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
USD:CZK	574,861	22.5726	17,653,968	5 %	882,698
Net effect in consolidated entities with foreign currency					
USD:NTD	\$ 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

	March 31, 2022				
(Foreign currency: functional currency)	Foreign currency (in thousands)	Exchange rate	Book value	Sensitivity analysis	
			(NTD)	Extent of variation	Effect on profit or loss
<u>Financial Assets</u>					
<u>Monetary items</u>					
USD:NTD	\$ 25,892,723	28.63	\$ 741,308,659	5 %	\$ 37,065,433
USD:RMB	14,516,765	6.3538	415,614,982	5 %	20,780,749
USD:CZK	567,532	21.9780	16,248,442	5 %	812,422
Net effect in consolidated entities with foreign currency					
USD:NTD	\$ 55,378,032	28.63	\$ 1,585,473,056		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD:NTD	\$ 18,887,190	28.63	\$ 540,740,250	5 %	\$ 27,037,013
USD:RMB	15,630,647	6.3538	447,505,424	5 %	22,375,271
USD:CZK	323,477	21.9780	9,261,143	5 %	463,057

- (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-month periods ended March 31, 2023 and 2022 amounted to \$1,508,364, and \$1,154,184, 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 unchanged, 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 were \$870,045 and \$1,120,501, respectively, for the three-month periods ended March 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 three-month periods ended March 31, 2023 and 2022, 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 analyzing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. The internal risk control assesses customers' credit quality by taking into account their financial position, historical experience, and other factors.

Individual risk limits are set by the Board of Directors based on internal or external ratings. The utilization of credit limits is regularly monitored. Major credit risk arises from credit risks of cash and cash equivalents, derivative financial instruments, deposits at banks and financial institutions, investments on short-term wealth management products of banks and financial institutions, 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 been 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 accounts receivable (including related parties) is as follows:

	<u>March 31, 2023</u>	<u>December 31, 2022</u>	<u>March 31, 2022</u>
Not past due	\$ 682,761,422	\$ 1,078,204,591	\$ 867,487,087
Up to 90 days	15,383,100	17,726,196	11,567,888
91-180 days	3,665,213	3,971,822	2,736,069
181-270 days	3,730,031	2,999,238	457,837
270-360 days	2,019,622	303,471	207,023
Over 361 days	8,132,178	7,587,349	5,807,141
	<u>\$ 715,691,566</u>	<u>\$ 1,110,792,667</u>	<u>\$ 888,263,045</u>

The table above shows an aging analysis based on the number of days overdue.

- v. The Group applies the following approaches to assess the expected credit losses (ECLs) of accounts receivable:
- Assess the ECLs on an individual basis if a significant default has occurred.
 - 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 based on different groups.
 - 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.
 - As of March 31, 2023, December 31, 2022 and March 31, 2022, the individual allowance for impairment of accounts receivable and ones estimated using loss rate methodology or provision matrix are as follows:

	Individual	Group 1	Group 2	Group 3	Group 4	Total
<u>March 31, 2023</u>						
Expected loss rate	100%	0.0375%	0.0875%	0.05%~62.4%	0.31%~45.5%	
Total book value	\$ 8,497,055	\$ 428,742,918	\$ 221,762,705	\$ 32,548,170	\$ 24,140,718	\$ 715,691,566
Loss allowance	\$ 8,497,055	\$ 160,779	\$ 194,042	\$ 2,358,696	\$ 802,541	\$ 12,013,113
	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	\$ 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
	Individual	Group 1	Group 2	Group 3	Group 4	Total
<u>March 31, 2022</u>						
Expected loss rate	100%	0.0375%	0.0875%	0.01%~60.07%	0.50%~52.09%	
Total book value	\$ 5,811,069	\$ 538,431,566	\$ 281,006,582	\$ 42,636,183	\$ 20,377,645	\$ 888,263,045
Loss allowance	\$ 5,811,069	\$ 201,912	\$ 245,881	\$ 820,472	\$ 759,621	\$ 7,838,955

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-level 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. The Group assessed the impairment loss of other receivables-related parties based on the expected loss rate calculated based on historical past due repayment records, and no allowance for loss was provided as of March 31, 2023, December 31, 2022 and March 31, 2022.

vii. Movements of loss allowance for accounts receivable (including related parties) and other receivables (including related parties) provided by the Group are as follows:

	2023	2022
January 1	\$ 12,102,496	\$ 7,551,020
(Reversal of) provision for impairment loss	(83,385)	206,894
Effect of foreign exchange	(5,998)	81,041
March 31	<u>\$ 12,013,113</u>	<u>\$ 7,838,955</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 and meets various contractual obligations by maintaining sufficient funds and bank facilities.

ii. The table below analyzes the Group's non-derivative financial liabilities and net-settled or gross-settled derivative financial liabilities categorized into relevant maturity groups, i.e. 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.

	<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>
<u>Non-derivative</u> <u>financial</u> <u>liabilities:</u>					
March 31, 2023					
Bonds payable	\$ 35,715,000	\$ 24,420,938	\$ 123,573,116	\$ 72,704,500	\$ 256,413,554
Long-term loans	37,553,652	18,561,839	7,869,234	7,386,901	71,371,626
Lease liabilities	7,489,063	5,984,471	8,047,624	7,223,379	28,744,537
	<u>\$ 80,757,715</u>	<u>\$ 48,967,248</u>	<u>\$ 139,489,974</u>	<u>\$ 87,314,780</u>	<u>\$ 356,529,717</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>
<u>Non-derivative</u> <u>financial</u> <u>liabilities:</u>					
December 31, 2022					
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>

	<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>
<u>Non-derivative</u> <u>financial</u> <u>liabilities:</u>					
March 31, 2022					
Bonds payable	\$ 35,237,038	\$ 34,441,000	\$ 108,626,031	\$ 84,466,300	\$ 262,770,369
Long-term loans	2,138,908	35,751,757	11,689,799	3,333,628	52,914,092
Lease liabilities	7,359,055	5,941,039	8,182,107	8,474,319	29,956,520
	<u>\$ 44,735,001</u>	<u>\$ 76,133,796</u>	<u>\$ 128,497,937</u>	<u>\$ 96,274,247</u>	<u>\$ 345,640,981</u>

Except as stated above, the Group's non-derivative financial liabilities are due within the next year.

	<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>
<u>Derivative</u> <u>financial</u> <u>liabilities:</u>					
March 31, 2023					
Foreign exchange forward contracts	\$ 547,968	\$ -	\$ -	\$ -	\$ 547,968
Cross currency swap contracts	30,395	-	-	-	30,395
	<u>\$ 578,363</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 578,363</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>
<u>Derivative</u> <u>financial</u> <u>liabilities:</u>					
December 31, 2022					
Foreign exchange forward 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>

	<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>
<u>Derivative</u> <u>financial</u> <u>liabilities:</u>					
March 31, 2022					
Foreign exchange forward contracts	\$ 1,161,823	\$ -	\$ -	\$ -	\$ 1,161,823
Cross currency swap contracts	180,766	-	-	-	180,766
	<u>\$ 1,342,589</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,342,589</u>

(3) Fair value information

A. The different levels of inputs used in the valuation techniques for measuring the 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 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 beneficiary certificates 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 convertible corporate bonds payable and most of the derivative instruments is included in Level 2.

Level 3: Unobservable inputs for the asset or liability. The fair value of the Company's equity investment without active market is included in Level 3.

B. The fair value of investment properties carried at cost is described 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 Company's financial instruments not measured at fair value (including cash and cash equivalents, notes and accounts receivable, other receivables, financial assets at amortized cost (excluding bank debentures), short-term loans, notes and accounts payable, other payables and long-term loans) approximate to their fair values.

March 31, 2023				
	Book value	Fair value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	\$ 256,413,554	\$ -	\$ 245,733,701	\$ -

December 31, 2022				
	Book value	Fair value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	\$ 258,682,706	\$ -	\$ 246,661,956	\$ -

March 31, 2022				
	Book value	Fair value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	\$ 262,770,369	\$ -	\$ 252,098,420	\$ -

(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 discounted value of the expected cash flows and market interest rate.

D. The Group categorizes financial and non-financial instruments measured at fair value on the basis of the nature, characteristics, risks, and fair value level of the assets and liabilities.

(a) The related information on assets and liabilities categorized by their nature is as follows:

	Level 1	Level 2	Level 3	Total
March 31, 2023				
Assets				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity instruments	\$ 644,980	\$ -	\$ 571,439	\$ 1,216,419
Debt instruments	-	634,406	-	634,406
Beneficiary certificates	87,407	518,944	85,031,389	85,637,740
Derivatives	-	5,679,196	-	5,679,196
Hedged financial assets	-	377,018	-	377,018
Financial assets at fair value through other comprehensive income				
Equity instruments	65,325,534	997,737	19,464,838	85,788,109
Debt instruments	-	-	44,305	44,305
Expected to be sold				
Accounts receivable	-	87,021,238	-	87,021,238
Total	<u>\$ 66,057,921</u>	<u>\$ 95,228,539</u>	<u>\$ 105,111,971</u>	<u>\$ 266,398,431</u>
Liabilities				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	\$ -	\$ (478,518)	\$ -	\$ (478,518)
Hedged financial liabilities	-	(99,845)	-	(99,845)
Total	<u>\$ -</u>	<u>\$ (578,363)</u>	<u>\$ -</u>	<u>\$ (578,363)</u>

	Level 1	Level 2	Level 3	Total
December 31, 2022				
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
Expected to be sold				
Accounts receivable	-	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	<u>\$ -</u>	<u>\$ (3,595,029)</u>	<u>\$ -</u>	<u>\$ (3,595,029)</u>
March 31, 2022				
Assets				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity instruments	\$ 2,123,754	\$ 105	\$ 307,225	\$ 2,431,084
Debt instruments	-	-	27,870	27,870
Beneficiary certificates	3,382,322	15	79,753,622	83,135,959
Derivatives	-	4,292,904	-	4,292,904
Hedged financial assets	-	716,456	-	716,456
Financial assets at fair value through other comprehensive income				
Equity instruments	81,398,582	2,076,443	26,144,040	109,619,065
Debt instruments	-	-	180,251	180,251
Expected to be sold				
Accounts receivable	-	101,658,370	-	101,658,370
Total	<u>\$ 86,904,658</u>	<u>\$ 108,744,293</u>	<u>\$ 106,413,008</u>	<u>\$ 302,061,959</u>
Liabilities				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	<u>\$ -</u>	<u>\$ (1,342,589)</u>	<u>\$ -</u>	<u>\$ (1,342,589)</u>

(b) The methods and assumptions of fair value measurement are as follows:

- i. The Group adopts market quoted prices as their fair values (i.e., Level 1), which are listed below by the characteristics of the instruments:

	Listed stocks	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 obtained by reference to the current fair value of instruments with similar terms and characteristics in substance, discounted cash flow method or other valuation methods, including fair value calculated by applying model using market information available at the parent company only balance sheet date.	
iii.	When assessing non-standard and low-complexity financial instruments, for example, cross currency swap contracts and wealth management products, 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 discounted value techniques and option pricing models. Forward exchange contracts are usually valued based on the current forward exchange rate. Put option is evaluated by Black-Scholes option pricing 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, such as 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 present the fair value of financial and non-financial instruments at the consolidated balance sheet. The pricing information and inputs used during valuation are carefully assessed and adjusted based on current market conditions.	
vi.	The Group takes into account credit risk valuation adjustment 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 three-month period ended March 31, 2023 and 2022, there was no transfer between Level 1 and Level 2.	

- F. The following chart is the movement of Level 3 in the three-month period ended March 31, 2023 and 2022:

	2023	2022
January 1	\$ 103,637,137	\$ 105,221,164
Loss recognized in profit or loss	(100,352)	(6,627,654)
Gains and losses recognized in other comprehensive income	391,221	3,370,357
Acquisition in the period	2,646,364	2,662,780
Sold in the period	-	(1,755,394)
Investment cost recovery	(610,078)	-
Transferred from Level 3	(27,734)	-
Effect of foreign exchange	(824,587)	3,541,755
March 31	<u>\$ 105,111,971</u>	<u>\$ 106,413,008</u>

- G. Investment segment is in charge of valuation procedures for fair value measurements being categorized 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 that the resource of information is independent, reliable and in line with other resources and representative of the exercisable price, frequently calibrating valuation model, performing back-testing, updating inputs used to the valuation model, and making any other necessary adjustments to the fair value.

In addition, investment segment sets up valuation policies, valuation processes and rules for measuring fair value of financial instruments to ensure compliance with the related requirements in IFRS.

- H. The following is the quantitative information of significant unobservable inputs and sensitivity analysis of changes in significant unobservable inputs to valuation model used in Level 3 fair value measurement:

	March 31, 2023				
	Fair value	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument: Unlisted stocks					
	\$ 2,586,888	Market comparable companies	Revenue multiplier	0.2~16.69 (4.01)	The higher the revenue multiple, net value multiple, and profit after tax 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 (6.49)	
			Discount for lack of marketability	17.00%~38.00% (25.73%)	
			Profit after tax multiple	0.26~7.23 (5.19)	
	\$ 2,854,958	Equity value of complex capital structure	Weighted average cost of capital	18.96%	The higher the expected share price volatility, revenue multiple, EBIT multiple, long-term growth rate of revenue, and long-term pre-tax operating income, the higher the fair value; the higher the discount for lack of marketability, minority interest discount, and weighted average cost of capital, the lower the fair value
			Long-term growth rate of revenue	4.50%	
			Long-term pre-tax operating income	45.00%	
			Discount for lack of marketability	20.00%~38.00% (25.48%)	
			Minority interest discount	21.53%	
			Expected share price volatility	30.19%~78.58% (51.24%)	
			Revenue multiplier	1.4~7.63 (7.00)	
			Net value multiple	0.55~18.20 (7.83)	
			Profit after tax multiple	0.56~26.87 (5.21)	
	\$ 7,088,361	Net asset value	Discount for lack of marketability	5.39%~50.00% (8.28%)	The higher the discount for lack of marketability, the lower the fair value
	\$ 296,234	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value
	\$ 7,209,836	Using the last transaction price in an inactive market	Not applicable	Not applicable	Not applicable
Private equity fund investment and venture capital shares	\$ 53,326,547	Net asset 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
	\$ 30,596,982	Equity value of complex capital structure	Discount for lack of marketability	1.66%	The higher the discount for lack of marketability, the lower the fair value
	\$ 1,107,860	Using the last transaction price in an inactive market	Not applicable	Not applicable	Not applicable
Non-derivative debt instruments: Financial bonds	\$ 44,305	Using the last transaction price in an inactive market	Not applicable	Not applicable	Not applicable

	December 31, 2022	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
	Fair value				
Non-derivative equity instrument: Unlisted stocks		Market comparable companies	Revenue multiplier	0.2~16.69	The higher the revenue multiple, net value multiple, profit after tax multiple, and EBIT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value
	\$ 2,444,358		Net value multiple	(5.81) 0.27~8.49 (6.97)%	
			Discount for lack of marketability	16.00%~41.00% (25.72%)	
			Profit after tax multiple	0.26~7.23 (5.04)	
			EBIT multiple	9.68	
	\$ 3,081,529	Equity value of complex capital structure	Weighted average cost of capital	15.99%	The higher the expected share price volatility, revenue multiple, long-term growth rate of revenue long-term pre-tax operating income, net value multiple, and profit after tax multiple, the higher the fair value; the higher the discount for lack of marketability, minority interest discount, and weighted average cost of capital, the lower the fair value
			Long-term growth rate of revenue	2.20%	
			Long-term pre-tax operating income	45.00%	
			Discount for lack of marketability	19.00%~38.00% (24.98%)	
			Minority interest discount	20.21%	
			Expected share price volatility	33.12%~90.45% (51.64%)	
			Revenue multiplier	1.4~7.63 (5.49)	
			Net value multiple	0.55~17.01 (7.55)	
			Profit after tax multiple	0.56~26.02 (6.26)	
	\$ 7,277,595		Discount for lack of marketability	5.39%~29.00% (8.39%)	
	\$ 351,487	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value
	\$ 6,246,940	Using the last transaction price in an inactive market	Not applicable	Not applicable	
Private equity fund investment and venture capital shares	\$ 52,507,209	Net asset 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
	\$ 30,763,835	Equity value of complex capital structure	Discount for lack of marketability	1.35%	
	\$ 920,115	Using the last transaction price in an inactive market	Not applicable	Not applicable	The higher the discount for lack of marketability, the lower the fair value
Non-derivative debt instruments: Financial bonds	\$ 44,069	Using the last transaction price in an inactive market	Not applicable	Not applicable	Not applicable

	March 31, 2022				
	Fair value	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument: Unlisted stocks	\$ 1,833,923	Market comparable companies	Revenue multiplier	0.48~16.69 (6.10)	The higher the revenue multiple, net value multiple, profit after tax multiple, and EBIT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value
			Discount for lack of marketability	17.00%~34.00% (20.66%)	
			Profit after tax multiple	0.99~10.28 (3.05)	
			Net value multiple	1.29~12.46 (6.28)	
			EBIT multiple	16.26	
	\$ 3,663,485	Equity value of complex capital structure	Discount for lack of marketability	15.00%~39.00% (22.85%)	The higher the expected share price volatility, revenue multiple, long-term growth rate of revenue, and long-term pre-tax operating income, the higher the fair value; the higher the discount for lack of marketability, minority interest discount, and weighted average cost of capital, the lower the fair value
			Minority interest discount	19.22%	
			Expected share price volatility	28.20%~76.07% (47.24%)	
			Revenue multiplier	0.95~11.27 (7.93)	
			Weighted average cost of capital	10.25%	
			Long-term growth rate of revenue	5.60%	
			Long-term pre-tax operating income	30.00%	
	\$ 770,049	Market price method	Discount for lack of marketability	80.00%	
	\$ 11,909,194	Net asset value	Discount for lack of marketability	13.00%~32.00% (15.03)%	
			Minority interest discount	5.00%	
	\$ 8,274,614	Using the last transaction price in an inactive market	Not applicable	Not applicable	Not applicable
Private equity fund investment and venture capital shares	\$ 41,791,833	Net asset value	Discount for lack of marketability	10.00%~30.00% (15.69%)	The higher the discount for lack of marketability, the lower the fair value
	\$ 36,705,893	Equity value of complex capital structure	Discount for lack of marketability	5.00%	
			Discounts for expected share price volatility	25.27%	
Private equity fund investment and venture capital shares	\$ 1,255,896	Using the last transaction price in an inactive market	Not applicable	Not applicable	Not applicable
Non-derivative debt instruments: Financial bonds	\$ 180,251	Using the last transaction price in an inactive market	Not applicable	Not applicable	Not applicable
Convertible bonds	\$ 27,870	Using the last transaction price in an inactive market	Not applicable	Not applicable	Not applicable

- I. The Group has carefully assessed the valuation models and inputs used to measure fair value. However, use of different valuation models or inputs may result in different measurement. The following is the effect on profit or loss or other comprehensive income from financial assets and liabilities categorized within Level 3 if the inputs used in the valuation models have changed:

			March 31, 2023			
			Recognized in profit or loss		Recognized in other comprehensive income	
			Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial Assets	Input	Change				
Equity instruments and beneficiary certificate	Control premium or marketability discount	±1%	\$ 940,694	\$ (940,694)	\$ 110,407	\$ (110,407)
			December 31, 2022			
			Recognized in profit or loss		Recognized in other comprehensive income	
			Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial Assets	Input	Change				
Equity instruments and beneficiary certificate	Control premium or marketability discount	±1%	\$ 923,757	\$ (923,757)	\$ 124,784	\$ (124,784)
			March 31, 2022			
			Recognized in profit or loss		Recognized in other comprehensive income	
			Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial Assets	Input	Change				
Equity instruments and beneficiary certificate	Control premium or marketability discount	±1%	\$ 991,301	\$ (991,301)	\$ 131,061	\$ (131,061)

(4) Other matters

Asia Pacific Telecom Co., Ltd. (hereinafter referred to as “APT”), a subsidiary of the Company, was approved by resolution of the extraordinary shareholders’ meeting on April 15, 2022 to be merged into Far EasTone Telecommunications Co., Ltd. (hereinafter referred to as “FET”) with FET as the surviving company and APT eliminated. The shares were adopted as the consideration for this merger. On the merger record date, the number of registered ordinary shares held by each shareholder listed in the APT’s shareholder register, less the number of the ordinary shares (through privately placement) in APT held by FET, were exchanged for registered ordinary shares in FET at a ratio of one APT’s share to 0.0934406 FET’s shares to APT’s shareholders. On January 18, 2023, APT received a letter

of approval from the National Communications Commission for the approval of the merger with FET, along with 19 additional articles and six administrative guidance items. The merger still needs to be approved by the competent authorities, including the Fair Trade Commission, before it can be carried out. As of the date the financial statements were approved, as the competent authority's review process is still in progress, after the competent authority's approval is obtained, it is planned to apply to the Taiwan Stock Exchange for termination of listing and trading of APT's securities in accordance with applicable laws and regulations, and apply to the Financial Supervisory Commission for termination of its public offering, and apply to the competent authority of the place where it is located for dissolution.

13. Supplementary disclosures

(1) Significant transactions information

- A. Loans to others: Please refer to Table 1.
- B. Provision of endorsements and guarantees to others: Please refer to Table 2.
- C. Holding of marketable securities at the end of the period (excluding subsidiaries, associates and joint ventures): Please 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: Please refer to Table 4.
- E. Acquisition of property reaching NT\$300 million or 20% of paid-in capital or more: Please refer to Table 5.
- F. Disposal of property reaching NT\$300 million or 20% of paid-in capital or more: Please 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: Please refer to Table 7.
- H. Receivables from related parties reaching NT\$100 million or 20% of paid-in capital or more: Please refer to Table 8.
- I. Trading in derivative instruments undertaken during the reporting periods: Please refer to Note 6(1) and (5).
- J. Significant inter-company transactions during the reporting period: Please refer to Table 9.

(2) Information on investees

Names, locations and other information of investee companies (excluding investees in Mainland China): Please refer to Table 10.

(3) Information on investments in Mainland China

- A. Basic information: Please 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, please refer to Note 13(1) 1, 2, 7 and 8.

(4) Major shareholders' information

Name, number of shares held and shareholding percentage of shareholders who hold more than 5% of the shares: Please refer to Table 13.

14. Segment Information

(1) General Information

The Group adopts the eCMMS (E-enabled Components, Modules, Moves & Services) business model, which is mainly to provide global one-stop (one-stop) integrated services for products, modules and components of leading international 3C product manufacturers, including design, vertical manufacturing, sales services, distribution services and after-sales support services.

The Group distinguishes its group systems according to the customers and products it serves, and uses the operating results of the different group systems in the consolidated financial statements for review by operational decision makers to evaluate the performance of each department. The Group changed the composition of the reportable segments as a result of the operating decision maker's change in the way to review the segment performance, and the corresponding information for the prior period was restated to facilitate comparison.

(2) Measurement of Segment Information

The Group's operating decision makers use the revenue and net operating profit of the operating divisions to adjust the internal costing and cost allocation of departmental profit and loss as a reference indicator for the operating divisions to measure performance and make decisions on resource allocation. The accounting policies of each operating segment are not materially inconsistent with the summary of significant accounting policies in Note 4, except for internal costing, which is recognized on the Group's internal basis.

In accordance with IFRS 8, "Operating Segments," the Group identifies operating segments and reportable segments, and considers whether the operating segments have met quantitative thresholds, and whether they meet similar economic characteristics and core principles of aggregation, in order to determine whether to disclose them separately and in aggregate as reportable segments; if the operating segments do not meet quantitative thresholds, they are aggregated into other segments. In determining aggregate disclosures, the basis for consideration includes: (1) the nature of the products and services; (2) the nature of the production process; (3) the type or category of customers for its products or services; and (4) the method used to distribute its products or provide its services. Accordingly, the reportable segments identified by the Group are the parent group, the FII subgroup and the FIH subgroup.

(3) Segment Information

A. There is no difference between the segment statements and the segment income statement that the Group reports to its chief operating decision maker for the purpose of making segment operating decisions, and therefore no reconciliation is required.

B. Reportable segment information provided to the chief operating decision maker is as follows:

For the three-month period ended March 31, 2023(NT\$ millions)	Hon Hai Parent Group	FII Subgroup	FIH Subgroup	Others	Charge-offs number	Consolidation
External Revenue	\$ 1,039,900	\$ 466,587	\$ 29,434	\$ 24,097	\$ (97,581)	\$ 1,462,437
Internal Revenue	15,441	3,369	9,311	6,327	(34,448)	-
Operating revenue	<u>\$ 1,055,341</u>	<u>\$ 469,956</u>	<u>\$ 38,745</u>	<u>\$ 30,424</u>	<u>\$ (132,029)</u>	<u>\$ 1,462,437</u>
Depreciation and Amortization	<u>\$ 9,209</u>	<u>\$ 5,648</u>	<u>\$ 1,227</u>	<u>\$ 3,237</u>	<u>\$ -</u>	<u>\$ 19,321</u>
Segment operating (loss) income	<u>\$ 24,099</u>	<u>\$ 17,238</u>	<u>\$ (1,483)</u>	<u>\$ (526)</u>	<u>\$ 1,195</u>	<u>\$ 40,523</u>
For the three-month period ended March 31, 2022(NT\$ millions)	Hon Hai Parent Group	FII Subgroup	FIH Subgroup	Others	Punching Number	Consolidation
External Revenue	\$ 974,174	\$ 459,004	\$ 50,654	\$ 27,182	\$ (103,461)	\$ 1,407,553
Internal Revenue	16,609	3,155	11,203	6,512	(37,479)	-
Operating revenue	<u>\$ 990,783</u>	<u>\$ 462,159</u>	<u>\$ 61,857</u>	<u>\$ 33,694</u>	<u>\$ (140,940)</u>	<u>\$ 1,407,553</u>
Depreciation and Amortization	<u>\$ 9,303</u>	<u>\$ 3,511</u>	<u>\$ 1,289</u>	<u>\$ 3,279</u>	<u>\$ -</u>	<u>\$ 17,382</u>
Segment operating (loss) income	<u>\$ 22,374</u>	<u>\$ 14,844</u>	<u>\$ (884)</u>	<u>\$ (420)</u>	<u>\$ 755</u>	<u>\$ 36,669</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.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Loans to others

March 31, 2023

Table 1

Expressed in thousands of New Taiwan Dollars
EXCEPT AS OTHERWISE INDICATED)

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum outstanding balance in current period	Balance - end of period	Actual amount drawn down	Interest rate range (%)	Nature of loan	Amount of transaction 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	Note
													Name	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	\$ -	\$ 140,085,472	\$ 560,341,899	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	-	101,532,135	203,064,270	Note 3
2	Fujin Precision Industry (Jincheng) Co., Ltd.	Inner Mongolia GCL-Power Photovoltaic Technology Co., Ltd.	Other receivables	Y	600,075	598,185	598,185	2.96	2	-	Business operation	-	None	-	64,691,300	129,382,599	Note 3
3	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Shandong Chengshang Energy Co., Ltd.	Other receivables	Y	155,575	66,465	66,465	2.96	2	-	Business operation	-	None	-	98,155,737	196,311,474	Note 3
3	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Dongyi GCL-Power Photovoltaic Technology Co., Ltd.	Other receivables	Y	355,600	288,015	288,015	2.96	2	-	Business operation	-	None	-	98,155,737	196,311,474	Note 3
4	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fuyang Soleros Technology (Nanyang) Co., Ltd.	Other receivables	Y	2,000,250	1,993,950	1,993,950	2.96	2	-	Business operation	-	None	-	314,166,221	628,332,442	Note 3
4	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Lankao Yufu Precision Technology Co., Ltd.	Other receivables	Y	2,222,500	2,215,500	2,215,500	2.555	2	-	Business operation	-	None	-	314,166,221	628,332,442	Note 3
4	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	First Special Material (Henan) Limited	Other receivables	Y	66,675	66,465	66,465	2.92	2	-	Business operation	-	None	-	314,166,221	628,332,442	Note 3
5	AFE, INC.	ICANA INC.	Other receivables	Y	134,112	133,980	133,980	4.94	2	-	Business operation	-	None	-	5,733,444	11,466,887	Note 3
5	AFE, INC.	FEWI DEVELOPMENT CORPORATION	Other receivables	Y	150,200	-	-	N/A	2	-	Debt repayment	-	None	-	5,733,444	11,466,887	Note 3
6	FOXCONN EV TECHNOLOGY INC.	FOXCONN EV SYSTEM LLC	Other receivables	Y	295,365	295,365	295,365	4.494	2	-	Business operation	-	None	-	15,732,623	31,465,245	Note 3
7	FOXCONN (FAR EAST) LIMITED	ECMMS PRECISION SINGAPORE PTE. LTD.	Other receivables	Y	7,010,400	7,003,500	7,003,500	0.00	2	-	Business operation	-	None	-	2,989,070,253	5,978,140,505	Note 3
8	FOXCONN BRASIL INDUSTRIA E COMERCIO LTDA.	FOXCONN MOEBG INDUSTRIA DE ELETRONICOS LTDA.	Other receivables	Y	3,176,078	3,176,078	3,176,078	0.00	2	-	Business operation	-	None	-	28,512,635	57,025,270	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum outstanding balance in current period	Balance - end of period	Actual amount drawn down	Interest rate range (%)	Nature of loan	Amount of transaction 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	Note
													Name	Value			
9	FOXCONN SA B.V.	FOXCONN RUS, LLC	Other receivables	Y	\$ 5,029	\$ 5,024	\$ 5,024	2.97	2	\$ -	Business operation	\$ -	None	\$ -	\$ 540,033	\$ 1,080,066	Note 3
10	SMART TECHNOLOGIES CORPORATION	SMART TECHNOLOGIES ULC	Other receivables	Y	769,620	768,863	768,863	4.45	2	-	Business operation	-	None	-	280,170,944	560,341,889	Note 3
11	SMART TECHNOLOGIES INC.	SMART TECHNOLOGIES ULC	Other receivables	Y	5,562,896	5,562,896	5,562,896	0.000-5.000	2	-	Business operation	-	None	-	280,170,944	560,341,889	Note 3
12	SMART TECHNOLOGIES ULC	SMART TECHNOLOGIES (CHINA) CO., LTD.	Other receivables	Y	56,896	56,717	10,760	1.00	2	-	Business operation	-	None	-	280,170,944	560,341,889	Note 3
13	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Other receivables	Y	3,111,500	3,101,700	2,437,050	2.5550-3.3300	2	-	Business operation	-	None	-	50,480,810	100,961,619	Note 3
14	Fuding Electronic Technology (Jiashan) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Other receivables	Y	4,267,200	4,032,210	4,032,210	2.50	2	-	Business operation	-	None	-	76,137,513	152,275,026	Note 3
14	Fuding Electronic Technology (Jiashan) Co., Ltd.	Beijing Hengyu New Energy Auto Rental Co., Ltd.	Other receivables	Y	156,464	155,971	155,971	4.00	2	-	Business operation	-	None	-	3,806,876	15,227,503	Note 3
15	Dongguan Hongsong Precision Component Co., Ltd.	Foxconn Technology Group	Other receivables	Y	44,450	44,310	44,310	3.285	2	-	Business operation	-	None	-	939,709	1,879,417	Note 3
16	Foxconn Technology Group	Shenzhen Fulong Small Loan Co., Ltd.	Other receivables	Y	800,100	576,030	576,030	4.07	2	-	Business operation	-	None	-	305,102,338	610,204,676	Note 3
17	Ur Materials (Shenzhen) Co., Ltd.	Guangzhou Ur Materials Technology Co., Ltd.	Other receivables	Y	75,565	68,681	68,681	3.33	2	-	Business operation	-	None	-	2,892,963	5,785,925	Note 3
18	FIH Co., Ltd.	Bharat Taiwan Corporation	Other receivables	Y	10,000	10,000	10,000	2.867	2	-	Business operation	-	None	-	198,498	793,991	Note 6
19	BHARAT FIH LIMITED	RISING STARS HI-TECH PRIVATE LIMITED	Other receivables	Y	1,857,500	1,857,500	371,500	7.50	2	-	Business operation	-	None	-	6,918,548	6,918,548	Note 6
20	FIH MOBILE LIMITED	TNS LIMITED	Other receivables	Y	3,126,257	3,123,180	3,123,180	0.00	2	-	Business operation	-	None	-	5,356,733	21,426,931	Note 6
20	FIH MOBILE LIMITED	CHIEF EXPERTISE LIMITED	Other receivables	Y	3,345,473	3,342,180	3,342,180	0.00	2	-	Business operation	-	None	-	5,356,733	21,426,931	Note 6
20	FIH MOBILE LIMITED	WONDERFUL STARS PTE. LTD.	Other receivables	Y	1,219,200	1,218,000	1,218,000	0.00	2	-	Business operation	-	None	-	5,356,733	21,426,931	Note 6
20	FIH MOBILE LIMITED	FUSHAN TECHNOLOGY (VIETNAM) LIMITED LIABILITY COMPANY	Other receivables	Y	300,400	-	-	N/A	2	-	Business operation	-	None	-	5,356,733	21,426,931	Note 6
21	FIH Precision Component (Beijing) Co., Ltd.	FIH (Tianjin) Precision Industry Co., Ltd.	Other receivables	Y	111,125	110,775	110,775	3.33	2	-	Business operation	-	None	-	23,400,499	46,800,998	Note 6
21	FIH Precision Component (Beijing) Co., Ltd.	TNS Mobile (Beijing) Co., Ltd.	Other receivables	Y	1,506,855	1,502,109	1,502,109	3.285	2	-	Business operation	-	None	-	23,400,499	46,800,998	Note 6
21	FIH Precision Component (Beijing) Co., Ltd.	Shenzhen Futaihong Precision Industrial Co. Ltd.	Other receivables	Y	2,658,600	2,658,600	2,658,600	2.555	2	-	Business operation	-	None	-	23,400,499	46,800,998	Note 6

Table 1, Page 2

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum outstanding balance in current period	Balance - end of period	Actual amount drawn down	Interest rate range (%)	Nature of loan	Amount of transaction 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	Note
													Name	Value			
22	FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Futaihong Precision Industrial Co. Ltd.	Other receivables	Y	\$ 5,334,000	\$ 5,317,200	\$ 5,317,200	2.5550-2.92	2	\$ -	Business operation	\$ -	None	\$ -	\$ 25,656,596	\$ 51,313,192	Note 6
22	FIH Precision Electronics (Lang Fang) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Other receivables	Y	444,500	443,100	443,100	2.92	2	-	Business operation	-	None	-	25,656,596	51,313,192	Note 6
23	Guizhou Fuhuada Electronic Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Other receivables	Y	1,772,400	1,772,400	1,772,400	2.555	2	-	Business operation	-	None	-	5,712,507	11,425,013	Note 6
24	FOXCONN INTERCONNECT TECHNOLOGY SINGAPORE PTE. LTD.	SOUND SOLUTIONS (HONGKONG) CO., LIMITED	Other receivables	Y	582,168	581,595	581,595	5.70	2	-	Business operation	-	None	-	10,901,908	21,803,815	Note 4
25	Fuyu Electronical Technology (Huaian) Co., Ltd.	AutoCore Intelligent Technology (Nanjing) Co., Ltd.	Other receivables	Y	488,950	487,410	487,410	3.65-3.70	2	-	Business operation	-	None	-	2,446,371	4,892,743	Note 4
26	Fuding Precision Components (Shenzhen) Co., Ltd.	AutoCore Intelligent Technology (Nanjing) Co., Ltd.	Other receivables	Y	1,333,500	1,329,300	1,329,300	3.285	2	-	Business operation	-	None	-	2,926,942	5,853,885	Note 4
26	Fuding Precision Components (Shenzhen) Co., Ltd.	Aoyin Precision Machinery (Zhenjiang) Co.	Other receivables	Y	184,468	183,887	183,887	3.285	2	-	Business operation	-	None	-	2,926,942	5,853,885	Note 4
27	SHUNSIN TECHNOLOGY HOLDINGS LIMITED	SHUNSIN TECHNOLOGY (BAC GIANG, VIETNAM) LIMITED	Other receivables	Y	548,640	548,100	334,950	0.00	2	-	Business operation	-	None	-	640,476	2,561,904	Note 5
27	SHUNSIN TECHNOLOGY HOLDINGS LIMITED	SHUNYUN TECHNOLOGY HOLDINGS LIMITED	Other receivables	Y	452,768	451,342	-	0.00	2	-	Business operation	-	None	-	640,476	2,561,904	Note 5
28	SHUNYUN TECHNOLOGY HOLDINGS LIMITED	SHUNYUN TECHNOLOGY HOLDINGS (HONG KONG) LIMITED	Other receivables	Y	542,544	542,010	542,010	0.00	2	-	Business operation	-	None	-	9,128,296	9,128,296	Note 5
29	JUSDA EUROPE S.R.O.	JUSDA NL, B.V.	Other receivables	Y	29,313	-	-	N/A	2	-	Business operation	-	None	-	1,712,894	3,425,788	Note 3
30	JUSDA INTERNATIONAL LIMITED	JUSDA EUROPE S.R.O.	Other receivables	Y	45,720	-	-	N/A	2	-	Business operation	-	None	-	20,421,292	40,842,585	Note 3
30	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	-	20,421,292	40,842,585	Note 3
31	Shenzhen Fertile Plant International Logistics Co., Ltd.	Guangxi Yuchai Smart Connection Technology Co., Ltd.	Other receivables	Y	577,850	576,030	576,030	4.50	2	-	Business operation	-	None	-	8,993,414	17,986,828	Note 3
31	Shenzhen Fertile Plant International Logistics Co., Ltd.	Jusda International Supply Chain Management (Vietnam) Company Limited	Other receivables	Y	44,450	-	-	N/A	2	-	Business operation	-	None	-	8,993,414	17,986,828	Note 3

Table 1, Page 3

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum outstanding balance in current period	Balance - end of period	Actual amount drawn down	Interest rate range (%)	Nature of loan	Amount of transaction 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	Note
													Name	Value			
32	Jusda Energy Technology (Shanghai) Co., Ltd.	Jusda Energy Technology (Zhoushan) Co., Ltd.	Other receivables	Y	\$ 67,794	\$ 67,794	\$ 67,794	4.00	2	\$ -	Business operation	\$ -	None	\$ -	\$ 310,893	\$ 621,787	Note 3
33	Jusda Supply Chain Management International Co., Ltd.	Jusda Energy Technology (Shanghai) Co., Ltd.	Other receivables	Y	135,589	135,589	135,589	4.00	2	-	Business operation	-	93 units of T75 tank containers held by JST (Zhoushan)	143,370	362,276	724,553	Note 7
34	Fulian Technology (Jiyuan) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Other receivables	Y	12,001,500	11,963,700	11,963,700	2.555-2.960	2	-	Business operation	-	None	-	175,972,265	293,287,109	Note 8
35	Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Other receivables	Y	886,200	886,200	886,200	2.555	2	-	Business operation	-	None	-	175,972,265	293,287,109	Note 8
36	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Other receivables	Y	2,667,000	2,658,600	2,658,600	2.96	2	-	Business operation	-	None	-	175,972,265	293,287,109	Note 8
37	IPL INTERNATIONAL LIMITED	CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Other receivables	Y	5,106,800	-	-	N/A	2	-	Business operation	-	None	-	175,972,265	293,287,109	Note 8
37	IPL INTERNATIONAL LIMITED	FOCUS PC ENTERPRISES LIMITED	Other receivables	Y	13,319,760	13,306,650	13,306,650	0.00	2	-	Business operation	-	None	-	175,972,265	293,287,109	Note 8
37	IPL INTERNATIONAL LIMITED	CLOUD NETWORK TECHNOLOGY KFT.	Other receivables	Y	27,419,808	27,392,820	27,392,820	4.380-5.260	2	-	Business operation	-	None	-	175,972,265	293,287,109	Note 8
37	IPL INTERNATIONAL LIMITED	FOXCONN CZ S.R.O.	Other receivables	Y	7,772,400	7,764,750	7,764,750	0.000-2.780	2	-	Business operation	-	None	-	175,972,265	293,287,109	Note 8
38	CLOUD NETWORK TECHNOLOGY KFT.	FII USA INC.	Other receivables	Y	9,009,888	9,001,020	9,001,020	5.070-5.360	2	-	Business operation	-	None	-	175,972,265	293,287,109	Note 8
39	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Fuhong Cloud Computing (TianJin) Co., Ltd.	Other receivables	Y	9,058,500	9,055,200	9,055,200	1.000-2.920	2	-	Debt repayment	-	None	-	175,972,265	293,287,109	Note 8
40	Shenzhen Fugui Precision Industrial Co., Ltd.	Fuhuake Precision Industry (Shenzhen) Co., Ltd.	Other receivables	Y	26,226	26,143	26,143	2.00	2	-	Debt repayment	-	None	-	1,152,127	2,304,254	Note 8
41	Sharp Universal Technology (Shenzhen) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Other receivables	Y	11,112,500	11,077,500	11,077,500	2.555-2.920	2	-	Business operation	-	None	-	175,972,265	293,287,109	Note 8

Note 1. The policy for loans granted by subsidiaries to the Group is as follows: ceiling on total loans granted by a subsidiary is 40% of the net assets value of the Company; limit on loans granted by a subsidiary to a single party is 10% of the net assets value of the Company. 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 Yiing International Investment Co., Ltd. is referred to as Hon Yiing.

Since there is no loan yet, we will disclose the actual amount when the actual loan is made.

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 policy for loans granted by foreign subsidiaries of the Company is as follows: ceiling on total loans granted by a subsidiary is 40% of the net assets value of lender; limit on loans granted by a subsidiary to a single party 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 Shunsin Technology Holdings Limited is as follows: ceiling on total loans to all parties is 400% of the net assets value of Shunsin Technology Holdings Limited; limit on loans to a single party is 200% of the net assets value of Shunsin Technology Holdings 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 400% of the net assets value of Foxconn Interconnect Technology Limited.
- 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 400% of the net assets value of Shunsin Technology Holdings Limited.
- Note 6. The policy for loans granted by FIH Mobile Limited 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 an subsidiary to a single party is 200% of the net assets value of lender.
- The policy for loans granted by BHARAT Mobile Limited is as follows: ceiling on total loans to all parties is 60% of the net assets value of FIH Mobile Limited; limit on loans to a single party is 60% of the net assets value of FIH Mobile Limited.
- 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 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 financial statements reviewed by the CPAs.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Provision of endorsements and guarantees to others
March 31, 2023

Table 2

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 in current period	Outstanding endorsement/guarantee amount at March 31, 2021	Actual amount drawn down	Amount of endorsements/guarantees secured with collateral	Ratio of accumulated endorsement/guarantee amount to net asset value of endorser/guarantor (%)	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 a party in Mainland China	Note
		Company name	Relationship											
0	HON HAI PRECISION INDUSTRY CO., LTD.	AFE, INC.	2	\$ 700,427,361	\$ 33,489,900	\$ 33,456,938	\$ 33,456,938	\$ -	2.39	\$ 1,400,854,722	Y	N	N	4、9
0	HON HAI PRECISION INDUSTRY CO., LTD.	FOXCONN EV SYSTEM LLC	2	700,427,361	5,943,600	5,937,750	5,937,750	-	0.42	1,400,854,722	Y	N	N	4、9
0	HON HAI PRECISION INDUSTRY CO., LTD.	FOXCONN (FAR EAST) LIMITED	2	700,427,361	121,920,000	121,800,000	58,852,238	-	8.69	1,400,854,722	Y	N	N	4、9
0	HON HAI PRECISION INDUSTRY CO., LTD.	FOXCONN SLOVAKIA, SPOL. S.R.O.	2	700,427,361	4,972,500	4,972,500	331,500	-	0.35	1,400,854,722	Y	N	N	4、9
0	HON HAI PRECISION INDUSTRY CO., LTD.	COMPETITION TEAM TECHNOLOGIES LIMITED	2	700,427,361	30,480,000	30,450,000	30,450,000	-	2.17	1,400,854,722	Y	N	N	4、9
0	HON HAI PRECISION INDUSTRY CO., LTD.	Fuyu Real Estate (Shanghai) Co., Ltd.	2	700,427,361	533,400	532,875	532,875	-	0.04	1,400,854,722	Y	N	Y	4、9
1	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Lankao Yufu Precision Technology Co., Ltd.	3	157,083,110	3,127,722	2,931,192	2,931,192	-	0.21	157,083,110	N	N	Y	5、9
2	JUSDA INTERNATIONAL LIMITED	JUSDA EUROPE S.R.O.	2	10,210,646	345,599	345,599	345,599	-	0.02	10,210,646	N	N	N	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 in current period	Outstanding endorsement/guarantee amount at March 31, 2021	Actual amount drawn down	Amount of endorsements/guarantees secured with collateral	Ratio of accumulated endorsement/guarantee amount to net asset value of endorser/guarantor (%)	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 a party in Mainland China	Note
		Company name	Relationship											
3	SMART TECHNOLOGIES INC.	SMART TECHNOLOGIES ULC	2	\$ 280,170,944	\$ 1,371,600	\$ 1,370,250	\$ 548,100	\$ -	0.10	\$ 700,427,361	N	N	N	6、9
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Shanghai Fujin Tong Commercial Factoring Co.	3	79,264,091	4,000,500	3,987,900	629,202	-	0.28	79,264,091	N	N	Y	5、9
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Shenzhen Fulong Small Loan Co., Ltd.	3	79,264,091	6,334,125	6,314,175	-	-	0.45	79,264,091	N	N	Y	5、9
5	SHUNSIN TECHNOLOGY HOLDINGS LIMITED	SHUNYUN TECHNOLOGY HOLDINGS LIMITED	2	3,259,994	1,905,000	1,905,000	1,270,000	-	29.22	6,519,988	N	N	N	6、9
6	Foxconn Industrial Internet Co., Ltd.	CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	2	293,287,109	109,728,000	109,620,000	33,495,000	-	7.83	586,574,217	N	N	N	6、9
7	FIH MOBILE LIMITED	FIH (HONG KONG) LIMITED	2	53,567,329	9,135,000	9,135,000	-	-	0.65	53,567,329	N	N	N	7、9
8	FIH MEXICO INDUSTRY S.A. DE C.V	FIH (HONG KONG) LIMITED	3	3,485,013	2,072,640	-	-	-	0.00	6,970,026	N	N	N	7、9
9	S&B INDUSTRY, INC.	FIH (HONG KONG) LIMITED	3	2,510,706	762,000	-	-	-	0.00	5,021,412	N	N	N	7、9
10	GREAT PROMOTE LIMITED	FIH (HONG KONG) LIMITED	3	1,639,204	304,800	-	-	-	0.00	3,278,408	N	N	N	7、9
11	EXTRA HIGH ENTERPRISE S LIMITED	FIH (HONG KONG) LIMITED	3	901,118	396,240	-	-	-	0.00	1,802,236	N	N	N	7、9
12	FOXCONN (FAR EAST) LIMITED	FOXCONN SLOVAKIA, SPOL. S.R.O.	3	1,494,535,126	9,135,000	9,135,000	-	-	0.65	1,494,535,126	N	N	N	8、9

Table 2, Page 2

No.	Endorser/guarantor Company name	Party being endorsed/guaranteed		Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount in current period	Outstanding endorsement/ guarantee amount at March 31, 2021	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of endorser/guarantor or (%)	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 a party in Mainland China	Note
		Company name	Relationship											
12	FOXCONN (FAR EAST) LIMITED	ECMMS PRECISION SINGAPORE PTE. LTD.	3	\$ 1,494,535,126	\$ 7,059,400	\$ -	\$ -	\$ -	0.00	\$ 1,494,535,126	N	N	N	8、9
12	FOXCONN (FAR EAST) LIMITED	FOXCONN EV TECHNOLOGY INC.	3	1,494,535,126	6,096,000	6,090,000	6,090,000	-	0.43	1,494,535,126	N	N	N	5、9
13	Jusda Energy Technology (Zhoushan) Co., Ltd.	Jusda Energy Technology (Shanghai) Co., Ltd.	2	167,444	135,589	135,589	135,589	135,589	0.01	167,444	N	N	Y	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 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 6. The total endorsements and guarantees of Smart Technologies Inc. to others should not be in excess 50% of mother company's net assets, and for a single party should not be in excess of 20% of mother company's 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 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 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 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 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 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. 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	53,567,329	53,567,329
FIH MEXICO INDUSTRY S.A. DE C.V	3,485,013	6,970,026
S&B INDUSTRY, INC.	2,510,706	5,021,412
GREAT PROMOTE LIMITED	1,639,204	3,278,408
ELITEDAY ENTERPRISES LIMITED	318,018	636,036
EXTRA HIGH ENTERPRISES LIMITED	901,118	1,802,236
FIH CO., LTD.	1,984,978	3,969,956
FIH (HONG KONG) LIMITED	—	—

Note 8. FOXCONN (FAR EAST) LIMITED was FOXCONN SINGAPORE PTE.LTD. + FOXCONN SLOVAKIA, SPOL. S.R.O. + COMPETITION TEAM IRELAND LTD + ECMMS PRECISION SINGAPORE PTE.LTD. Endorsements guaranteeing bank debts up to a maximum total endorsement guarantee of USD 300 million. Since no bank debts have been incurred yet, FOXCONN SLOVAKIA, SPOL. S.R.O. is used as the representative of the guarantor to disclose the actual amount of debts incurred when bank debts are actually incurred by the company.

Note 9. The net assets referred to above are based on the latest financial statements reviewed by the CPAs.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Holding of marketable securities (not including subsidiaries, associates and joint ventures)
March 31, 2023

Table 3

Expressed in thousands of New Taiwan Dollars
EXCEPT AS OTHERWISE INDICATED)

		As of March 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	Note
HON HAI PRECISION INDUSTRY CO., LTD.	Innolux Corporation	Other related parties	(1)	133,908	\$ 1,941,675	1	\$ 1,941,675	
"	Hsieh-Yung Investment Co., Ltd.	None	(1)	33,409	194,157	2	194,157	
"	USUN TECHNOLOGY CO., LTD.	None	(1)	5,180	183,113	8	183,113	
"	AMPHASTAR PHARMACEUTICALS, INC.	None	(1)	132	150,812	-	150,812	
"	CEER NATIONAL AUTOMOTIVE COMPANY	None	(1)	17,400	825,406	8	825,406	
"	SONATUS INC.	None	(1)	2,000	283,752	-	283,752	
"	Others (Note 3)	None	(1)	-	219	-	219	
Lin Yih International Investment Co., Ltd. and subsidiaries	Common stock of Simplo Technology Co., Ltd.							
"	AES HOLDING CO., LTD.	None	(1)	7,730	2,342,326	4	2,342,326	
"	Hoshun Hing Intelligent Mobile Limited Partnership	None	(1)	266	191,298	-	191,298	
"	G-TECH Optoelectronics Corporation	None	(2)	-	23,983	-	23,983	
"	Others (Note 3)	None	(1)	4,148	75,701	2	75,701	
Hongyuan International Investment Co., Ltd.	USUN TECHNOLOGY CO., LTD.	None	(1)(2)	-	55,518	-	55,518	
"	Taisic Materials Corp.	None	(1)	784	27,714	1	27,714	
"	G-TECH Optoelectronics Corporation	None	(1)	5,000	454,440	10	454,440	
"	Others (Note 3)	None	(1)	15,728	287,039	8	287,039	
Lin Yih International Investment Co., Ltd. and subsidiaries	Waltop International Corporation							
"		None	(1)	-	232	-	232	
"	GOGORO INC.	None	(1)	2	216	-	216	
"	Hoshun Hing Intelligent Mobile Limited Partnership	None	(1)	2,000	246,645	1	246,645	
"	Heng Fong Energy Co., Ltd.	None	(2)	-	216,062	-	216,062	
"	Others (Note 3)	None	(1)	20,500	201,505	10	201,505	
Hyield Venture Capital Co., Ltd. and subsidiaries	Innolux Corporation	Other related parties	(1)(2)	-	1,611	-	1,611	
Hyield Venture Capital Co., Ltd. and subsidiaries	Common stock of Simplo Technology Co., Ltd.		(1)	159,562	2,313,644	2	2,313,644	
"	Common stock of Taiwan Mobile Co., Ltd.	None	(1)	8,215	2,489,043	4	2,489,043	
"	USUN TECHNOLOGY CO., LTD.	None	(1)	31,974	3,229,399	1	3,229,399	
"	Common stock of Tai Tung Communication Co., Ltd.	None	(1)	3,836	135,603	6	135,603	
"	Giga Solar Materials Corporation	None	(1)	4,145	61,132	3	61,132	
"	NEXTDRIVE HOLDINGS, INC.	None	(1)	9,265	844,517	10	844,517	
"	AES HOLDING CO., LTD.	None	(1)	384	47,704	-	47,704	
"	YONGLIN LIFE TECHNOLOGY FUND I, L.P.	None	(1)	283	203,281	-	203,281	
"	Advanced Microelectronic Products, Inc.	None	(2)	-	101,526	-	101,526	
"	G-TECH Optoelectronics Corporation	None	(1)	4,833	114,050	4	114,050	
"	VARJO TECHNOLOGIES OY	None	(1)	10,049	183,386	5	183,386	
"		None	(1)	98	141,372	-	141,372	

As of March 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	Note
"	Wanxiang Inc.	None	(1)	2,170	\$ 112,840	1	\$ 112,840	
"	BIOLIMPACT EQUITIES MASTER FUND, LP	None	(2)	-	518,944	-	518,944	
"	Others (Note 3)	None	(1)(2)	-	185,790	-	185,790	
Hon Chi International Investment Co., Ltd.	Waltop International Corporation	None	(1)	2	216	-	216	
"	G-TECH Optoelectronics Corporation	None	(1)	9,571	174,670	5	174,670	
Foxconn (Far East) Limited and subsidiaries	DIGITAL CURRENCY GROUP INC.	None	(1)	927	14,019	1	14,019	
"	CLOUDMINDS INC.	None	(1)	2,055	551,145	1	551,145	
"	GALAXY DIGITAL HOLDINGS LTD.	None	(1)	4,537	526,886	4	526,886	
"	HMD GLOBAL OY	None	(1)	813	3,014,550	12	3,014,550	
"	IDG CHINA CAPITAL FUND III, L.P.	None	(2)	-	4,610,131	-	4,610,131	
"	HOPU-ARM INNOVATION FUND, L.P.	None	(2)	-	789,001	-	789,001	
"	Dongguan U-Bond Material Technology Co., Ltd.	None	(1)	2,750	143,622	3	143,622	
"	ZAP MEDICAL SYSTEM, LTD.	None	(1)	26,787	5,573	-	5,573	
"	MEGVII TECHNOLOGY LIMITED	None	(1)	22,758	968,232	-	968,232	
"	MOLEKULE INC.	None	(1)	2,660	1,839	-	1,839	
"	MORAN COGNITIVE TECHNOLOGY (CAYMAN) LIMITED	None	(1)	16,993	6,499	-	6,499	
"	SK INC.	None	(1)	2,450	10,295,145	3	10,295,145	
"	SKYCUS CHINA FUND, L.P.	None	(2)	-	1,935,096	-	1,935,096	
"	SOFTBANK VISION FUND, L.P.	None	(2)	-	15,298,491	-	15,298,491	
"	Best Educational Organization	None	(2)	10,811	66,043	-	66,043	
Foxconn (Far East) Limited and subsidiaries	VIZIO HOLDING CORP.	None	(1)	4,409	1,232,487	4	1,232,487	
"	VISIONNAIRE VENTURES FUND II, L.P.	None	(2)	-	778,937	-	778,937	
"	DIDI GLOBAL INC.	None	(1)	12,543	1,432,208	-	1,432,208	
"	Beijing-based Pensees Technology Co., Ltd.	None	(1)	771	38,521	4	38,521	
"	Common stock of Henan Ancai Hi-Tech Co., Ltd.	None	(1)	147,013	4,045,273	14	4,045,273	
"	Shenzhen Yuto Packaging Technology Co., Ltd.	None	(1)	2,340	288,556	1	288,556	
"	Contemporary Amperex Technology Co., Limited	None	(1)	16,100	28,966,477	1	28,966,477	
"	ASIA-IO SPECIAL OPPORTUNITY 1 ANNEX, L.P.	None	(1)	-	149,205	-	149,205	
"	China Unicom Smart Connection Technology Co., Ltd.	None	(1)	6,800	194,667	3	194,667	
"	AI Speech Co., Ltd.	None	(1)	4,639	186,518	1	186,518	
"	FIGURE TECHNOLOGIES INC.	None	(1)	2,403	146,417	-	146,417	
"	Ningbo Radi-Cool Advanced Energy Technologies Co., Ltd.	None	(1)	458	36,490	3	36,490	
"	Jinan Fujie Industrial Investment Fund Partnership (Limited Partnership)	None	(2)	-	197,945	-	197,945	
"	PLUME DESIGN, INC.	None	(1)	6,006	627,271	1	627,271	
"	NUWA ROBOTICS CORP.	None	(1)	-	152,269	-	152,269	
"	AIRSPAN NETWORKS INC.	None	(1)	114	2,400	-	2,400	
"	LIVINGSTONE FUND L.P.	None	(2)	-	243,154	-	243,154	
"	CHINA HARMONY NEW ENERGY AUTO HOLDING LTD	None	(2)	128,734	489,414	8	489,414	
"	Suzhou Xindalu Precision Technology Co. Ltd.	None	(1)	-	120,560	-	120,560	
"	Pegasus Holdings Limited	None	(2)	4,275	130,174	1	130,174	

Table 3, Page 2

As of March 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	Note
"	IDG BREYER CAPITAL FUND, L.P.	None	(2)	-	\$ 17,174,304	-	\$ 17,174,304	
"	SMART GROWTH FUND	None	(2)	-	240,107	-	240,107	
"	WITRICITY CORPORATION	None	(1)	419	138,981	-	138,981	
"	ALTERNATIVE FUEL TECHNOLOGIES, INC.	None	(1)	2,924,589	44,527	4	44,527	
"	Guangdong Hongfu Xinghe Company-Red Earth Fund	None	(2)	-	144,515	-	144,515	
"	AUTOTALKS LTD.	None	(2)	-	304,500	-	304,500	
"	AGILE ROBOTS AG	None	(1)	339	1,428,880	3	1,428,880	
"	Lansus Technologies Inc.	None	(2)	-	86,540	-	86,540	
"	LORDSTOWN MOTORS CORP. 特别股	None	(2)	300	634,406	-	634,406	
"	LORDSTOWN MOTORS CORP.	None	(1)	20,165	407,107	8	407,107	
"	NEXTDRIVE HOLDINGS, INC.	None	(1)	667	68,431	-	68,431	
Foxconn (Far East) Limited and subsidiaries	PROVENANCE BLOCKCHAIN INC.	None	(1)	1,430,669	296,234	-	296,234	
"	Finance Trust Peng Yun Tian Hua Collection Fund Trust	None	(3)	-	6,424,950	-	6,424,950	
"	EDP CORPORATION	None	(1)	500	326,498	4	326,498	
"	WISCONN VALLEY VENTURES, L.P.	None	(2)	-	195,492	-	195,492	
"	AI FUND, L.P.	None	(2)	-	186,755	-	186,755	
"	GTM CAPITAL HEALTHCARE FUND L.P.	None	(2)	-	304,500	-	304,500	
"	ALIBABA GROUP HOLDING LIMITED	None	(2)	665	66,212	-	66,212	
"	Others (Note 3)	None	(1)(2)	-	7,632,988	-	7,632,988	
Foxconn Holding Ltd. and subsidiaries	500 STARTUPS III, L.P.	None	(2)	-	497,965	-	497,965	
"	S.A.S. DRAGON HOLDINGS LTD.	None	(1)	124,000	1,741,354	19	1,741,354	
"	AIRSPAN NETWORKS INC.	None	(1)	1,170	24,659	2	24,659	
"	CLOUDMINDS INC.	None	(1)	20,619	653,613	2	653,613	
"	GLOBANT S.A.	None	(1)	45	225,529	-	225,529	
"	GVFX1, L.P.	None	(2)	-	7,444	-	7,444	
"	SINOVATION FUND III, L.P.	None	(2)	-	2,130,927	-	2,130,927	
"	INNOVATION WORKS DEVELOPMENT FUND, L.P.	None	(2)	-	296,954	-	296,954	
"	INNOVATION WORKS LIMITED	None	(1)	2,600	63,994	-	63,994	
"	INUITIVE, LTD.	None	(1)	1,233	60,674	-	60,674	
"	KINOVA GROUP INC.	None	(1)	1,264	45,729	1	45,729	
"	NAUTILUS VENTURE PARTNERS FUND I, L.P.	None	(2)	-	1,174,417	-	1,174,417	
"	PLAYGROUND GLOBAL, LLC	None	(2)	-	288,725	-	288,725	
"	PLAYGROUND VENTURES II, L.P.	None	(2)	-	6,778,078	-	6,778,078	
"	PLAYGROUND VENTURES, L.P.	None	(2)	-	3,156,555	-	3,156,555	
"	RIVERWOOD CAPITAL PARTNERS, L.P.	None	(2)	-	161,422	-	161,422	
"	SILVERLINK CAPITAL, L.P.	None	(2)	-	2,050,758	-	2,050,758	
"	SINOVATION FUND IV, L.P.	None	(2)	-	1,791,360	-	1,791,360	
"	SOFTBANK VISION FUND, L.P.	None	(2)	-	15,298,491	-	15,298,491	
"	TJ 2015. FUND, L.P.	None	(2)	-	669,050	-	669,050	
"	TRANSLINK CAPITAL PARTNERS II, L.P.	None	(2)	-	406,737	-	406,737	
"	TRANSLINK CAPITAL PARTNERS III, L.P.	None	(2)	-	815,298	-	815,298	
"	TRANSLINK CAPITAL PARTNERS IV, L.P.	None	(2)	-	212,931	-	212,931	
Foxconn Holding Ltd. and subsidiaries	CELESTA CAPITAL II-A, L.P.	None	(2)	-	2,911,053	-	2,911,053	
"	CELESTA CAPITAL III, L.P.	None	(2)	-	1,574,292	-	1,574,292	

Table 3, Page 3

As of March 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	Note
"	DEVIALET SA	None	(1)	41	\$ 256,672	-	\$ 256,672	
"	NUWA ROBOTICS CORP.	None	(1)	350	24,250	-	24,250	
"	SOFTBANK ROBOTICS GROUP CORP.	None	(1)	6,618	90,535	7	90,535	
"	AI FUND, L.P.	None	(2)	-	338,881	-	338,881	
"	MSD SPECIAL INVESTMENTS FUND (CAYMAN), L.P.	None	(2)	-	148,971	-	148,971	
"	SINOVATION DISRUPT FUND, L.P.	None	(2)	-	373,239	-	373,239	
"	MARVELL TECHNOLOGY, INC.	None	(2)	57	74,512	-	74,512	
"	FG VENTURE, L.P.	None	(2)	-	101,642	-	101,642	
"	WALDEN CATALYST VENTURES, L.P.	None	(2)	-	259,624	-	259,624	
"	SES AI CORPORATION	None	(1)	500	44,914	-	44,914	
"	PHENOMEX INC	None	(1)	270	9,538	-	9,538	
"	VELO3D, INC.	None	(1)	5,362	370,607	3	370,607	
"	EJOULE INTERNATIONAL LIMITED	None	(1)	23,256	231,970	-	231,970	
"	PLAYGROUND VENTURES III, L.P.	None	(2)	-	262,436	-	262,436	
"	GITLAB INC.	None	(1)	26	27,017	-	27,017	
"	CREDO TECHNOLOGY GROUP HOLDING LTD	None	(1)	849	243,483	1	243,483	
"	Others (Note 3)	None	(1)(2)	-	455,714	-	455,714	
Margini Holdings Limited-B.V.I. and subsidiaries	IDG BREYER CAPITAL FUND GP ASSOCIATES L.P.	None	(2)	-	372,101	-	372,101	
Foxconn (Far East) Ltd. and subsidiaries	NANO X IMAGING LTD	None	(1)	313	54,905	1	54,905	
"	DAGANG NEXCHANGE BERHAD	None	(1)	120,000	496,798	4	496,798	
"	Others (Note 3)	None	(1)(2)	-	102,452	-	102,452	

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. Under the financial assets, the hybrid contracts embedded with derivatives are initially recognized as financial assets at fair value through profit or loss, financial assets at fair value through other comprehensive income and

Note 3. As 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 three-month period ended March 31, 2023

Table 4

Expressed in thousands of New Taiwan Dollars
EXCEPT AS OTHERWISE INDICATED)

Investor	Marketable securities	General ledger account	Counterparty	Relationship	Transaction currency	Balance as at January 1, 2023		Addition		Disposal				As of March 31, 2023		
			(Note 4)	(Note 4)		Number of shares (In thousands)	Amount	Number of shares (In thousands)	Amount	Number of shares (In thousands)	Selling price	Book value	Gain (loss) on disposal	Number of shares (In thousands)	Amount	Note
Hon Hai Precision Industry Co., Ltd.	HON YOUNG SEMICONDUCTOR CORPORATION	Note 1	HON YOUNG SEMICONDUCTOR CORPORATION	Note 5	NTD	405,800	\$ 4,058,000	50,000	\$ 500,000	-	\$ -	\$ -	\$ -	455,800	\$ 4,558,000	Note 6
Wanxiang Inc.																
Hongyuan	FOXCONN SA B.V.	Note 1	FOXCONN SA B.V.	Note 5	Euro	69,793	72,163	-	-	-	-	34,896	-	69,793	37,267	Note 6
International	Fitipower Integrated Technology Inc.	Note 1	Fitipower Integrated Technology Inc.	None	NTD	7,206	92,751	-	-	4,651	673,287	59,865	423,728	2,555	32,886	Note 6
Investment Co., Ltd.																
Foxconn (Far East) Limited and subsidiaries	IDG BREYER CAPITAL FUND L.P.	Note 3	-	-	USD	-	508,733	-	58,537	-	-	-	-	-	564,017	
"	Shenzhen Yuto Packaging Technology Co., Ltd.	Note 2	-	-	RMB	11,640	382,956	-	-	9,300	298,704	11,997	-	2,340	65,122	

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. Fill in the columns the counterparty and relationship if securities are accounted for under the equity method; otherwise leave the columns blank.

Note 5. The counterparty is a subsidiary of the Company.

Note 6. The above amount represents the cost of investment. Please refer to Note 6(9) and Schedule 10 for the carrying amount of the 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 three-month period ended March 31, 2023

Table 5

Expressed in thousands of New Taiwan Dollars
EXCEPT AS OTHERWISE INDICATED)

Real estate acquired by	Real estate	Date of acquisition	Transaction currency	Transaction amount	Status of payment	Counterparty	Relationship	Information on prior transaction if the counterparty is a related party		Date of transfer	Amount	Basis or reference used in setting the price	Purpose of acquisition and utilization	Other commitments
								Owner	Relationship with the issuer					
FOXCONN EV PROPERTY DEVELOPMENT LLC.	Land and plants	March 06, 2023	USD	\$ 78,700	Note	FOXCONN EV TECHNOLOGY INC.	Subsidiaries	LORDSTOWN EV CORPORATION	None	October 01, 2021	\$78,850	Per book value	New business development needs	None

Note: FOXCONN EV TECHNOLOGY INC. established FOXCONN EV PROPERTY DEVELOPMENT LLC. by investing in land and factory.

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 three-month period ended March 31, 2023

Table 6

Expressed in thousands of New Taiwan Dollars
EXCEPT AS OTHERWISE INDICATED)

Disposed of by	Real estate	Date of acquisition	Date of acquisition	Transaction currency	Book value	Transaction amount	Status of collection	Gain (loss) on disposal	Counterparty	Relationship	Purpose of disposal	Basis or reference used in setting the price	Other commitments
FOXCONN EV TECHNOLOGY INC.	Land and plants	March 06, 2023	October 01, 2021	USD	\$ 78,700	\$ 78,700	Note	\$ -	FOXCONN EV PROPERTY DEVELOPMENT LLC.	Subsidiaries	New business development needs	Per book value	None

Note: FOXCONN EV TECHNOLOGY INC. established FOXCONN EV PROPERTY DEVELOPMENT LLC. by investing in land and factory.

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 three-month period ended March 31, 2023

Expressed in thousands of New Taiwan Dollars
EXCEPT AS OTHERWISE INDICATED)

Table 7

Purchaser/seller	Counterparty	Relationship	Transaction terms				Differences in transaction terms		Notes/Accounts receivable (payable)		
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Note
HON HAI PRECISION INDUSTRY CO., LTD.	Foxconn (Far East) Limited and subsidiaries	Subsidiaries	Sales	\$ 1,579,482	-	45~90 days	Note 1	Note 1	\$ 53,259,221	18	Note 2
HON HAI PRECISION INDUSTRY CO., LTD.	FOXCONN JAPAN CO., LTD.	Subsidiaries	Sales	507,270	-	Net 90 days	Note 1	Note 1	521,272	-	
HON HAI PRECISION INDUSTRY CO., LTD.	ECMMS PRECISION SINGAPORE PTE. LTD.	Subsidiaries	Sales	2,517,850	-	Net 120 days	Note 1	Note 1	5,142,951	2	Note 2
HON HAI PRECISION INDUSTRY CO., LTD.	Ningbo Innolux Optoelectronics Ltd.	Other related parties	Sales	157,217	-	Net 90 days	Note 1	Note 1	166,797	-	
HON HAI PRECISION INDUSTRY CO., LTD.	Innolux Corporation	Other related parties	Sales	300,464	-	Net 90 days	Note 1	Note 1	375,758	-	
HON HAI PRECISION INDUSTRY CO., LTD.	FOXCONN EUROPEAN MANUFACTURING SERVICES S.R.O.	Subsidiaries	Sales	1,224,175	-	45 days	Note 1	Note 1	1,624,177	1	Note 2
HON HAI PRECISION INDUSTRY CO., LTD.	Ningbo Innolux Display Ltd.	Other related parties	Sales	472,819	-	Net 90 days	Note 1	Note 1	518,090	-	
HON HAI PRECISION INDUSTRY CO., LTD.	SHARP MANUFACTURING CORPORATION (MALAYSIA) SDN. BHD.	Associates	Sales	176,547	-	60~90 days	Note 1	Note 1	3,582,769	1	Note 2
HON HAI PRECISION INDUSTRY CO., LTD.	SHARP CORPORATION	Associates	Sales	132,843	-	60 days	Note 1	Note 1	112,328	-	
HON HAI PRECISION INDUSTRY CO., LTD.	SHARP HONG KONG LIMITED	Associates	Sales	104,933	-	45 days	Note 1	Note 1	40,081	-	Note 2
HON HAI PRECISION INDUSTRY CO., LTD.	Foxconn (Far East) Limited and subsidiaries	Subsidiaries	Purchases	135,440,715	16	30~90 days	Note 1	Note 1	(149,518,788)	(16)	Note 2
HON HAI PRECISION INDUSTRY CO., LTD.	FOXCONN SINGAPORE PTE LTD.	Subsidiaries	Purchases	373,799,259	44	Net 30 days	Note 1	Note 1	(318,392,881)	(33)	Note 2
HON HAI PRECISION INDUSTRY CO., LTD.	FALCON PRECISION TRADING PTE. LTD.	Subsidiaries	Purchases	117,622,379	14	Net 60 days	Note 1	Note 1	(215,085,585)	(22)	Note 2
HON HAI PRECISION INDUSTRY CO., LTD.	FOXCONN IMAGE & PRINTING PRODUCT PTE. LTD.	Subsidiaries	Purchases	122,674,032	14	Net 60 days	Note 1	Note 1	(249,298,208)	(26)	Note 2

Purchaser/seller	Counterparty	Relationship	Transaction terms				Differences in transaction terms		Notes/Accounts receivable (payable)		
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Note
HON HAI PRECISION INDUSTRY CO., LTD.	FAST VICTOR LIMITED	Subsidiaries	Purchases	\$ 53,963,923	6	Net 30 days	Note 1	Note 1	\$ (82,426,437)	(9)	Note 2
HON HAI PRECISION INDUSTRY CO., LTD.	ECMMS PRECISION SINGAPORE PTE. LTD.	Subsidiaries	Purchases	386,414	-	Net 30 days	Note 1	Note 1	(408,949)	-	
HON HAI PRECISION INDUSTRY CO., LTD.	Cheng Uei Precision Industry Co., Ltd.	Other related parties	Purchases	117,294	-	60 days	Note 1	Note 1	(246,356)	-	
HON HAI PRECISION INDUSTRY CO., LTD.	Pan-International Industrial Corporation	Associates	Purchases	124,882	-	90 days	Note 1	Note 1	(122,396)	-	
HON HAI PRECISION INDUSTRY CO., LTD.	NANJING SHARP ELECTRONICS CO., LTD.	Associates	Purchases	105,553	-	Net 30 days	Note 1	Note 1	(112,384)	-	
HON HAI PRECISION INDUSTRY CO., LTD.	SHARP MANUFACTURING CORPORATION (MALAYSIA) SDN. BHD.	Associates	Purchases	4,608,727	1	Net 30 days	Note 1	Note 1	(4,633,305)	-	
HON HAI PRECISION INDUSTRY CO., LTD.	Foxconn (Far East) Limited and subsidiaries	Subsidiaries	Expense for processing and molds Expenses	417,583	5	-	Note 1	Note 1	(389,947)	(4)	
HON HAI PRECISION INDUSTRY CO., LTD.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	Maintenanc e expenses	3,271,316	40	-	Note 1	Note 1	(2,778,859)	(30)	
HON HAI PRECISION INDUSTRY CO., LTD.	FAST VICTOR LIMITED	Subsidiaries	Maintenanc e expenses	4,381,978	53	-	Note 1	Note 1	(5,997,575)	(65)	
HON HAI PRECISION INDUSTRY CO., LTD.	SHARP NORTH MALAYSIA SDN. BHD.	Associates	Processing and molds expenses	176,107	2	-	Note 1	Note 1	(55,054)	(1)	
ShunSin Technology (Zhongshan) Limited	ShunSin Technology Holdings Limited	Subsidiaries	Sales	140,432	69	45 days	Note 1	Note 1	76,265	65	
Ambit Microsystems (SHANGHAI) Ltd.	CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Subsidiaries	Sales	469,647	13	Net 60 days	Note 1	Note 1	225,914	4	
Ingrasys Technology Inc.	INGRASYS TECHNOLOGY USA INC.	Subsidiaries	Sales	2,960,893	10	90 days	Note 1	Note 1	1,483,321	6	
Ingrasys Technology Inc.	FOXCONN TECHNOLOGY (INDIA) PRIVATE LIMITED	Subsidiaries	Sales	197,995	1	90 days	Note 1	Note 1	184,356	1	

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Purchaser/seller	Counterparty	Relationship	Transaction terms				Differences in transaction terms		Notes/Accounts receivable (payable)		
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Note
Ingrasys Technology Inc.	FOXCONN TECHNOLOGY CZ S.R.O.	Subsidiaries	Sales	\$ 545,270	2	45 days	Note 1	Note 1	\$ 44,790	-	
Ingrasys Technology Inc.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	Sales	993,134	4	90 days	Note 1	Note 1	1,745,676	7	
Ingrasys Technology Inc.	INGRASYS (SINGAPORE) PTE. LTD.	Subsidiaries	Sales	7,285,330	26	90 days	Note 1	Note 1	7,826,912	33	
Ingrasys Technology Inc.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiaries	Sales	247,590	1	30 days	Note 1	Note 1	159,619	1	
Ingrasys Technology Inc.	CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Subsidiaries	Sales	488,543	2	60 days	Note 1	Note 1	504,264	2	
Ingrasys Technology Inc.	YUZHAN PRECISION TECHNOLOGY JAPAN CO., LTD.	Subsidiaries	Sales	333,081	1	60 days	Note 1	Note 1	137,950	1	
Ingrasys Technology Inc.	CLOUD NETWORK TECHNOLOGY USA INC.	Subsidiaries	Sales	7,108,537	25	30 days	Note 1	Note 1	9,104,081	39	
Ingrasys Technology Inc.	GARUDA INTERNATIONAL LIMITED	Associates	Purchases	207,357	1	75 days	Note 1	Note 1	(299,769)	(1)	
INGRASYS TECHNOLOGY USA INC.	INGRASYS (SINGAPORE) PTE. LTD.	Subsidiaries	Sales	319,898	2	90 days	Note 1	Note 1	349,826	3	
Honling Technology Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	Sales	433,315	44	Net 30 days	Note 1	Note 1	435,409	50	
Honling Technology Co., Ltd.	MEGA WELL LIMITED	Subsidiaries	Sales	544,660	55	Net 30 days	Note 1	Note 1	436,144	50	
Shenzhen Futaihong Precision Industrial Co. Ltd.	Qunmai Communication System, Inc.	Subsidiaries	Sales	582,217	5	90 days	Note 1	Note 1	584,216	3	
Shenzhen Futaihong Precision Industrial Co. Ltd.	FIH (HONG KONG) LIMITED	Subsidiaries	Sales	11,235,053	93	Net 120 days	Note 1	Note 1	20,862,784	92	
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH (HONG KONG) LIMITED	Subsidiaries	Sales	108,500	19	30 days	Note 1	Note 1	1,291,224	58	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiaries	Sales	107,474	19	45 days	Note 1	Note 1	121,186	5	
FIH (HONG KONG) LIMITED	SHARP CORPORATION	Associates	Sales	1,807,644	7	Net 25 days	Note 1	Note 1	1,313,885	5	
FIH (HONG KONG) LIMITED	SHARP CORPORATION	Associates	Purchases	1,488,308	6	Net 30 days	Note 1	Note 1	(451,744)	(1)	
FIH (HONG KONG) LIMITED	SHARP HONG KONG LIMITED	Associates	Sales	1,343,364	5	60 days	Note 1	Note 1	1,068,386	4	
FIH (HONG KONG) LIMITED	Yantai Xiaye Electrons Co., Ltd.	Associates	Sales	1,534,127	6	60 days	Note 1	Note 1	1,369,626	5	
Futaijing Precision Electrons (Yantai) Co., Ltd.	FIH (HONG KONG) LIMITED	Subsidiaries	Sales	3,320,810	99	30 days	Note 1	Note 1	2,692,033	100	

Table 7, Page 3

Purchaser/seller	Counterparty	Relationship	Transaction terms				Differences in transaction terms		Notes/Accounts receivable (payable)		
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Note
Futaijing Precision Electrons (Yantai) Co., Ltd.	SHARP CORPORATION	Associates	Purchases	\$ 135,827	4	60 days	Note 1	Note 1	\$ (80,869)	(2)	
Futaijing Precision Electrons (Yantai) Co., Ltd.	SHARP HONG KONG LIMITED	Associates	Purchases	529,220	16	Net 60 days	Note 1	Note 1	(491,858)	(14)	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Associates	Purchases	325,061	10	Net 60 days	Note 1	Note 1	(297,964)	(9)	
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (HONG KONG) LIMITED	Subsidiaries	Sales	6,308,785	99	120 days	Note 1	Note 1	7,149,394	100	
Foxconn Technology Group	FOXCONN IMAGE & PRINTING PRODUCT PTE. LTD.	Subsidiaries	Sales	479,906	26	Net 30 days	Note 1	Note 1	380,975	17	
Fuding Precision Components (Shenzhen) Co., Ltd.	NEW BEYOND MAXIMUM INDUSTRIAL LIMITED	Subsidiaries	Sales	2,498,258	87	60 days	Note 1	Note 1	9,649,912	95	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industry (Kunshan) Co., Ltd.	Subsidiaries	Sales	914,004	22	90 days	Note 1	Note 1	1,036,906	18	
Triple Win Technology (Shenzhen) Co., Ltd.	BEST EVER INDUSTRIES LIMITED	Subsidiaries	Sales	15,683,923	96	90 days	Note 1	Note 1	6,836,308	91	
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiaries	Sales	945,045	34	90 days	Note 1	Note 1	1,063,556	22	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Subsidiaries	Sales	110,634	2	90 days	Note 1	Note 1	109,495	8	
Foxconn (Kunshan) Computer Connector Co., Ltd.	NEW BEYOND MAXIMUM INDUSTRIAL LIMITED	Subsidiaries	Sales	5,169,699	93	60 days	Note 1	Note 1	1,190,296	85	
Foxconn Electronic Industry Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiaries	Sales	1,023,255	100	60 days	Note 1	Note 1	3,122,954	100	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	Sales	7,452,620	90	Net 90 days	Note 1	Note 1	5,305,642	89	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Associates	Purchases	147,435	2	Net 90 days	Note 1	Note 1	(97,463)	(2)	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Pan-International Industrial Corporation	Associates	Purchases	261,268	3	Net 90 days	Note 1	Note 1	(159,208)	(4)	
ECMMS S.A. DE C.V.	CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Subsidiaries	Sales	725,323	100	60 days	Note 1	Note 1	1,197,943	100	
FOXTEQ SERVICES INDIA PRIVATE LIMITED	ENORMOUS TECHNOLOGY INC	Subsidiaries	Sales	269,284	32	90 days	Note 1	Note 1	269,792	31	

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Purchaser/seller	Counterparty	Relationship	Transaction terms				Differences in transaction terms		Notes/Accounts receivable (payable)		
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Note
FOXCONN CZ S.R.O.	CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Subsidiaries	Sales	\$ 482,271	64	45 days	Note 1	Note 1	\$ 652,511	3	
Fujin Precision Industry (Jincheng) Co., Ltd.	FAST VICTOR LIMITED	Subsidiaries	Sales	272,040	77	90 days	Note 1	Note 1	114,648	49	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiaries	Sales	334,726	36	30 days	Note 1	Note 1	557,406	37	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industry (Kunshan) Co., Ltd.	Subsidiaries	Sales	477,971	52	Net 90 days	Note 1	Note 1	766,186	50	
FOXCONN ASSEMBLY LLC	INGRASYS TECHNOLOGY USA INC.	Subsidiaries	Sales	142,598	18	30 days	Note 1	Note 1	45,988	13	
FOXCONN ASSEMBLY LLC	CLOUD NETWORK TECHNOLOGY USA INC.	Subsidiaries	Sales	655,848	82	Net 30 days	Note 1	Note 1	311,703	87	
PCE PARAGON SOLUTIONS (MEXICO) S.A. DE C.V.	INGRASYS (SINGAPORE) PTE. LTD.	Subsidiaries	Sales	728,302	57	30 days	Note 1	Note 1	73,014	23	
PCE PARAGON SOLUTIONS (MEXICO) S.A. DE C.V.	CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Subsidiaries	Sales	553,477	43	30 days	Note 1	Note 1	239,141	77	
Shenzhen Fertile Plant International Logistics Co., Ltd.	Jusda International Limited	Subsidiaries	Sales	237,183	12	30 days	Note 1	Note 1	92,136	3	
Shenzhen Fertile Plant International Logistics Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiaries	Sales	146,056	8	30 days	Note 1	Note 1	287,788	10	
Fuyu Electronical Technology (Huaian) Co., Ltd.	NEW BEYOND MAXIMUM INDUSTRIAL LIMITED	Subsidiaries	Sales	2,762,349	93	60 days	Note 1	Note 1	4,769,908	100	
PCE PARAGON SOLUTIONS (USA) INC.	PROFIT NEW LIMITED	Subsidiaries	Sales	336,422	98	30 days	Note 1	Note 1	280,340	86	
FUNING PRECISION COMPONENT CO.,LTD.	CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Subsidiaries	Sales	6,075,748	99	90 days	Note 1	Note 1	13,452,445	100	
FOXCONN BAJA CALIFORNIA S.A. DE C.V.	ECMMS PRECISION SINGAPORE PTE. LTD.	Subsidiaries	Sales	878,696	100	60 days	Note 1	Note 1	655,364	100	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	TOP STEP ENTERPRISES LIMITED	Subsidiaries	Sales	175,038	1	90 days	Note 1	Note 1	101,669	1	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Technology Co., Ltd.	Associates	Purchases	203,827	1	90 days	Note 1	Note 1	(343,357)	(3)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Pan-International Industrial Corporation	Associates	Purchases	118,100	1	90 days after validation	Note 1	Note 1	(159,873)	(1)	

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Purchaser/seller	Counterparty	Relationship	Transaction terms				Differences in transaction terms		Notes/Accounts receivable (payable)		
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Note
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electrons (Yantai) Co., Ltd.	Subsidiaries	Sales	\$ 267,680	-	Net 90 days	Note 1	Note 1	\$ 322,357	1	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	GENERAL INTERFACE SOLUTION LIMITED	Associates	Purchases	122,475	-	Net 60 days	Note 1	Note 1	(44,682)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Innolux Corporation	Other related parties	Purchases	205,807	-	Net 90 days	Note 1	Note 1	(43,258)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Yantai Eson Precision Electronics Co., Ltd.	Associates	Purchases	154,957	-	90 days	Note 1	Note 1	(118,076)	(1)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	PKM CORPORATION	Associates	Purchases	202,798	-	30 days	Note 1	Note 1	(89,465)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Associates	Sales	15,880,285	26	30 days	Note 1	Note 1	10,706,687	24	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Associates	Purchases	185,998	-	30 days	Note 1	Note 1	(313,780)	(2)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Pan-International Industrial Corporation	Associates	Purchases	565,378	1	90 days after validation	Note 1	Note 1	(535,736)	(3)	
TOP STEP ENTERPRISES LIMITED	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiaries	Sales	107,406	55	Net 45 days	Note 1	Note 1	169,663	45	
FOXCONN TECHNOLOGY CZ S.R.O.	FOXCONN CZ S.R.O.	Subsidiaries	Sales	394,212	100	45 days	Note 1	Note 1	355,803	11	
GLOBAL SERVICES SOLUTIONS S.R.O.	JUSDA EUROPE S.R.O.	Subsidiaries	Sales	146,474	63	45 days	Note 1	Note 1	47,311	38	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding Precision Components (Shenzhen) Co., Ltd.	Subsidiaries	Sales	145,920	3	Net 90 days	Note 1	Note 1	14,832	5	
FOXCONN IMAGE & PRINTING PRODUCT PTE. LTD.	FOXCONN EUROPEAN MANUFACTURING SERVICES S.R.O.	Subsidiaries	Sales	129,647	-	60 days	Note 1	Note 1	247,724	-	
FOXCONN IMAGE & PRINTING PRODUCT PTE. LTD.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiaries	Sales	518,878	-	60 days	Note 1	Note 1	277,659	-	
PCE TECHNOLOGY DE JUAREZ S.A. DE C.V.	ECMMS PRECISION SINGAPORE PTE. LTD.	Subsidiaries	Sales	916,258	45	30 days	Note 1	Note 1	299,247	42	
PCE TECHNOLOGY DE JUAREZ S.A. DE C.V.	CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Subsidiaries	Sales	926,728	46	30 days	Note 1	Note 1	326,239	45	
PCE TECHNOLOGY DE JUAREZ S.A. DE C.V.	FOXTEQ SINGAPORE PTE. LTD.	Subsidiaries	Sales	173,627	9	30 days	Note 1	Note 1	92,497	13	
Futaihua Industry (Shenzhen) Co., Ltd.	Foxconn Technology Group	Subsidiaries	Sales	175,497	-	Net 90 days	Note 1	Note 1	149,770	-	

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Purchaser/seller	Counterparty	Relationship	Transaction terms				Differences in transaction terms		Notes/Accounts receivable (payable)		
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Note
Futaihua Industry (Shenzhen) Co., Ltd.	FOXCONN IMAGE & PRINTING PRODUCT PTE. LTD.	Subsidiaries	Sales	\$ 143,182,694	98	Net 30 days	Note 1	Note 1	\$ 244,148,601	93	
Futaihua Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	Sales	371,124	-	90 days	Note 1	Note 1	367,756	-	
Futaihua Industry (Shenzhen) Co., Ltd.	SIMPLY SMART LIMITED	Subsidiaries	Sales	286,980	-	Net 60 days	Note 1	Note 1	251,758	-	
Futaihua Industry (Shenzhen) Co., Ltd.	Sharp Universal Technology (Shenzhen) Co., Ltd.	Subsidiaries	Sales	178,104	-	Net 60 days	Note 1	Note 1	323,103	-	
Futaihua Industry (Shenzhen) Co., Ltd.	FOXCONN BRASIL INDUSTRIA E COMERCIO LTDA.	Subsidiaries	Sales	248,453	-	Net 90 days	Note 1	Note 1	113,744	-	
Futaihua Industry (Shenzhen) Co., Ltd.	FOXCONN HON HAI TECHNOLOGY INDIA MEGA DEVELOPMENT	Subsidiaries	Sales	538,895	-	Net 30 days	Note 1	Note 1	980,978	-	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	FOXCONN IMAGE & PRINTING PRODUCT PTE. LTD.	Subsidiaries	Sales	374,774	7	60 days	Note 1	Note 1	484,689	10	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiaries	Sales	970,650	18	90 days	Note 1	Note 1	1,568,585	31	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	SIMPLY SMART LIMITED	Subsidiaries	Sales	3,271,757	62	Net 60 days	Note 1	Note 1	2,144,222	43	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiaries	Sales	125,473	2	Net 30 days	Note 1	Note 1	201,795	4	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Subsidiaries	Sales	343,357	38	90 days	Note 1	Note 1	241,840	40	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	Sales	300,126	34	Net 90 days	Note 1	Note 1	60,034	10	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Associates	Purchases	103,728	14	Net 30 days	Note 1	Note 1	(76,259)	(11)	
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Inc.	Subsidiaries	Sales	364,229	2	Net 90 days	Note 1	Note 1	373,689	1	
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	PROFIT NEW LIMITED	Subsidiaries	Sales	14,314,427	70	60 days	Note 1	Note 1	19,994,121	60	
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	INGRASYS (SINGAPORE) PTE. LTD.	Subsidiaries	Sales	4,036,501	20	90 days	Note 1	Note 1	9,338,642	28	
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Subsidiaries	Sales	452,543	2	Net 75 days	Note 1	Note 1	545,832	2	
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Fuhong Cloud Computing (TianJin) Co., Ltd.	Subsidiaries	Sales	1,105,262	5	60 days	Note 1	Note 1	3,049,099	9	

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			Transaction terms				Differences in transaction terms		Notes/Accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Note
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	FALCON PRECISION TRADING PTE. LTD.	Subsidiaries	Sales	\$ 112,446,783	83	Net 60 days	Note 1	Note 1	\$ 183,848,469	88	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Hongfucheng Precision Electronics (Chengdu) Limited	Subsidiaries	Sales	17,065,929	13	Net 30 days	Note 1	Note 1	16,897,526	8	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	GENERAL INTERFACE SOLUTION LIMITED	Associates	Purchases	578,139	-	90 days	Note 1	Note 1	(579,977)	-	
Fuding Precision Industry (Zhengzhou) Co., Ltd.	FOXCONN INTERCONNECT TECHNOLOGY LIMITED	Subsidiaries	Sales	402,061	62	90 days	Note 1	Note 1	855,289	76	
System Integration Electronics (Hangzhou) Co., Ltd.	System Integration Electronics (Haining) Co., Ltd.	Subsidiaries	Sales	135,150	3	Net 30 days	Note 1	Note 1	41,230	1	
Nanning Fugui Precision Industrial Co., Ltd.	MEGA WELL LIMITED	Subsidiaries	Sales	18,007,298	75	Net 90 days	Note 1	Note 1	37,839,447	90	
Fulian Precision Electronics (Zhengzhou) Co., Ltd	IPL INTERNATIONAL LIMITED	Subsidiaries	Sales	18,579,158	100	Net 30 days	Note 1	Note 1	12,073,003	95	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiaries	Sales	3,475,636	1	30 days after validation	Note 1	Note 1	3,446,555	1	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	Sales	143,578	-	90 days	Note 1	Note 1	101,461	-	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	FOXCONN SINGAPORE PTE. LTD.	Subsidiaries	Sales	452,092,108	97	90 days	Note 1	Note 1	333,093,144	96	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	FOXCONN BRASIL INDUSTRIA E COMERCIO LTDA.	Subsidiaries	Sales	2,531,290	1	Net 120 days	Note 1	Note 1	4,695,864	1	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	FOXCONN HON HAI TECHNOLOGY INDIA MEGA DEVELOPMENT	Subsidiaries	Sales	4,094,238	1	Net 120 days	Note 1	Note 1	5,884,150	2	
PROFIT NEW LIMITED	Ingrasys Technology Inc.	Subsidiaries	Sales	4,464,693	26	Net 90 days	Note 1	Note 1	14,593,333	43	
PROFIT NEW LIMITED	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	Sales	2,726,510	16	Net 90 days	Note 1	Note 1	3,388,752	10	
PROFIT NEW LIMITED	INGRASYS (SINGAPORE) PTE. LTD.	Subsidiaries	Sales	597,566	3	Net 90 days	Note 1	Note 1	671,715	2	
PROFIT NEW LIMITED	CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Subsidiaries	Sales	9,278,051	54	Net 90 days	Note 1	Note 1	14,401,009	43	
MEGA WELL LIMITED	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiaries	Sales	161,514	-	Net 90 days	Note 1	Note 1	75,449	-	
MEGA WELL LIMITED	CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Subsidiaries	Sales	56,490,722	99	Net 90 days	Note 1	Note 1	73,166,487	100	

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Purchaser/seller	Counterparty	Relationship	Transaction terms				Differences in transaction terms		Notes/Accounts receivable (payable)		
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Note
MEGA WELL LIMITED	YUZHAN PRECISION TECHNOLOGY JAPAN CO., LTD.	Subsidiaries	Sales	\$ 207,053	-	Net 90 days	Note 1	Note 1	\$ 216,963	-	
MEGA WELL LIMITED	CLOUD NETWORK TECHNOLOGY USA INC.	Subsidiaries	Sales	277,400	-	Net 90 days	Note 1	Note 1	-	-	
FAST VICTOR LIMITED	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiaries	Sales	20,222,710	25	Net 90 days	Note 1	Note 1	18,998,185	18	
COMPETITION TEAM IRELAND LIMITED	FOXCONN EUROPEAN MANUFACTURING SERVICES S.R.O.	Subsidiaries	Sales	156,908	4	Net 45 days	Note 1	Note 1	138,333	6	
COMPETITION TEAM IRELAND LIMITED	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiaries	Sales	219,438	5	Net 10 days	Note 1	Note 1	49,219	2	
COMPETITION TEAM IRELAND LIMITED	Chongqing Jingmei Precision Electronic Co., Ltd.	Subsidiaries	Sales	759,153	19	Net 60 days	Note 1	Note 1	219,417	9	
COMPETITION TEAM IRELAND LIMITED	CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Subsidiaries	Sales	104,821	3	30 days	Note 1	Note 1	83,731	3	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	FAST VICTOR LIMITED	Subsidiaries	Sales	60,757,563	98	Net 90 days	Note 1	Note 1	84,812,703	96	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	FOXCONN BRASIL INDUSTRIA E COMERCIO LTDA.	Subsidiaries	Sales	381,280	1	Net 90 days	Note 1	Note 1	2,835,092	3	
SIMPLY SMART LIMITED	FOXCONN (FAR EAST) LIMITED	Subsidiaries	Sales	274,780	7	Net 60 days	Note 1	Note 1	109,047	4	
SIMPLY SMART LIMITED	Futaihua Industry (Shenzhen) Co., Ltd.	Subsidiaries	Sales	333,851	8	Net 60 days	Note 1	Note 1	265,778	11	
SIMPLY SMART LIMITED	FUSING INTERNATIONAL INC.	Subsidiaries	Sales	855,578	22	Net 60 days	Note 1	Note 1	881,332	35	
SIMPLY SMART LIMITED	COMPETITION TEAM IRELAND LIMITED	Subsidiaries	Sales	2,323,000	59	Net 60 days	Note 1	Note 1	735,356	29	
SCIENTIFIC-ATLANTA DE MEXICO S. DE R. L. DE C. V.	CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Subsidiaries	Sales	1,171,721	100	30 days	Note 1	Note 1	737,627	100	
Fulian Technology (Jiyuan) Co., Ltd.	IPL INTERNATIONAL LIMITED	Subsidiaries	Sales	10,309,490	97	Net 90 days	Note 1	Note 1	14,255,700	97	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiaries	Sales	147,676	1	Net 30 days	Note 1	Note 1	166,400	1	
FOXCONN INTERCONNECT TECHNOLOGY LIMITED	Ingrasys Technology Inc.	Subsidiaries	Sales	119,662	1	90 days	Note 1	Note 1	119,483	1	
FOXCONN INTERCONNECT TECHNOLOGY LIMITED	Fuding Precision Components (Shenzhen) Co., Ltd.	Subsidiaries	Sales	233,171	1	60 days	Note 1	Note 1	171,173	1	
FOXCONN INTERCONNECT TECHNOLOGY LIMITED	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiaries	Sales	625,550	3	60 days	Note 1	Note 1	577,665	3	

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Purchaser/seller	Counterparty	Relationship	Transaction terms				Differences in transaction terms		Notes/Accounts receivable (payable)		
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Note
FOXCONN INTERCONNECT TECHNOLOGY LIMITED	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiaries	Sales	\$ 131,858	1	60 days	Note 1	Note 1	\$ 85,493	-	
FOXCONN INTERCONNECT TECHNOLOGY LIMITED	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiaries	Sales	362,056	2	90 days	Note 1	Note 1	301,608	1	
FOXCONN INTERCONNECT TECHNOLOGY LIMITED	Huaian Fulitong Trading Co., Ltd.	Subsidiaries	Sales	210,070	1	60 days	Note 1	Note 1	312,901	1	
FOXCONN INTERCONNECT TECHNOLOGY LIMITED	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	Sales	164,151	1	90 days	Note 1	Note 1	328,985	2	
FOXCONN INTERCONNECT TECHNOLOGY LIMITED	FOXCONN INTERCONNECT TECHNOLOGY SINGAPORE PTE. LTD.	Subsidiaries	Sales	396,022	2	60 days	Note 1	Note 1	299,555	1	
FOXCONN INTERCONNECT TECHNOLOGY LIMITED	FIT ELECTRONICS, INC.	Subsidiaries	Sales	1,187,252	6	60 days	Note 1	Note 1	2,305,252	11	
FOXCONN INTERCONNECT TECHNOLOGY LIMITED	NEW WING INTERCONNECT TECHNOLOGY (BAC GIANG) CO.,LTD	Subsidiaries	Sales	1,649,222	8	90 days	Note 1	Note 1	1,213,952	6	
FOXCONN INTERCONNECT TECHNOLOGY LIMITED	CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Subsidiaries	Sales	151,776	1	90 days	Note 1	Note 1	113,235	1	
FOXCONN INTERCONNECT TECHNOLOGY LIMITED	BELKIN INTERNATIONAL, INC.	Subsidiaries	Sales	808,303	4	60 days	Note 1	Note 1	1,839,127	9	
FOXCONN INTERCONNECT TECHNOLOGY LIMITED	FUHONG PRECISION COMPONENT (BAC GIANG) COMPANY LIMITED	Subsidiaries	Sales	163,201	1	90 days	Note 1	Note 1	170,399	1	
FOXCONN INTERCONNECT TECHNOLOGY LIMITED	FOXCONN BRASIL INDUSTRIA E COMERCIO LTDA.	Subsidiaries	Sales	121,227	1	90 days	Note 1	Note 1	87,929	-	
FOXCONN INTERCONNECT TECHNOLOGY LIMITED	Pan-International Industrial Corporation	Associates	Sales	118,187	1	90 days	Note 1	Note 1	185,663	1	
FOXCONN INTERCONNECT TECHNOLOGY LIMITED	Tai Jie Electronics Co., Ltd.	Associates	Sales	180,185	1	90 days	Note 1	Note 1	360,450	2	
FOXCONN INTERCONNECT TECHNOLOGY LIMITED	New Ocean Precision Component (Jiangxi) Co., Ltd.	Associates	Purchases	346,653	2	60 days	Note 1	Note 1	-	-	
FOXCONN INTERCONNECT TECHNOLOGY LIMITED	AVARY HOLDING (SHENZHEN) CO., LIMITED	Associates	Sales	467,522	2	90 days	Note 1	Note 1	472,568	2	
FOXCONN INTERCONNECT TECHNOLOGY LIMITED	Cheng Uei Precision Industry Co., Ltd.	Other related parties	Sales	176,958	1	90 days	Note 1	Note 1	192,144	1	
NEW BEYOND MAXIMUM INDUSTRIAL LIMITED	FOXCONN INTERCONNECT TECHNOLOGY LIMITED	Subsidiaries	Sales	10,442,674	100	90 days	Note 1	Note 1	16,265,582	100	

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Purchaser/seller	Counterparty	Relationship	Transaction terms				Differences in transaction terms		Notes/Accounts receivable (payable)		
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Note
FIT ELECTRONICS, INC.	NEW BEYOND MAXIMUM INDUSTRIAL LIMITED	Subsidiaries	Sales	\$ 264,239	21	60 days	Note 1	Note 1	\$ 67,490	13	
Jusda International Limited	SHARP JUSDA LOGISTICS CORPORATION	Subsidiaries	Sales	463,383	17	Net 180 days	Note 1	Note 1	1,491,984	35	
Jusda International Limited	CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Subsidiaries	Sales	204,388	7	Net 60 days	Note 1	Note 1	219,568	5	
Jusda International Limited	Hong Kong Olshin International Freight Forwarding Co.	Subsidiaries	Sales	264,193	9	Net 180 days	Note 1	Note 1	975,358	23	
Jusda International Limited	INNOLUX USA INC.	Other related parties	Sales	109,051	4	Net 30 days	Note 1	Note 1	344,575	8	
Chongqing Hongteng Technology Co., Ltd.	FOXCONN INTERCONNECT TECHNOLOGY LIMITED	Subsidiaries	Sales	216,507	89	90 days	Note 1	Note 1	32,845	100	
Chongqing Jingmei Precision Electronic Co., Ltd.	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiaries	Sales	1,647,471	100	Net 90 days	Note 1	Note 1	509,679	100	
ECMMS PRECISION SINGAPORE PTE. LTD.	COMPETITION TEAM TECHNOLOGY USA INC.	Subsidiaries	Sales	6,362,709	25	75 days	Note 1	Note 1	5,092,245	22	
ECMMS PRECISION SINGAPORE PTE. LTD.	COMPETITION TEAM TECHNOLOGY MEXICO S.A. DE C.V.	Subsidiaries	Sales	114,340	-	Net 120 days	Note 1	Note 1	149,573	1	
ECMMS PRECISION SINGAPORE PTE. LTD.	CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Subsidiaries	Sales	3,556,669	14	Net 120 days	Note 1	Note 1	5,076,576	22	
ECMMS PRECISION SINGAPORE PTE. LTD.	FOXTEQ SINGAPORE PTE. LTD.	Subsidiaries	Sales	2,239,563	9	Net 30 days	Note 1	Note 1	2,016,442	9	
ECMMS PRECISION SINGAPORE PTE. LTD.	ESON PRECISION INDUSTRY (SINGAPORE) PTE. LTD.	Associates	Purchases	239,308	1	30 days	Note 1	Note 1	(164,240)	(1)	
ECMMS PRECISION SINGAPORE PTE. LTD.	SHARP CORPORATION MEXICO, S.A. DE C.V.	Associates	Sales	370,864	1	Net 75 days	Note 1	Note 1	632,741	3	
NEW WING INTERCONNECT TECHNOLOGY (BAC GIANG) CO.,LTD	FOXCONN INTERCONNECT TECHNOLOGY LIMITED	Subsidiaries	Sales	8,113,082	98	90 days	Note 1	Note 1	7,288,135	98	
NEW WING INTERCONNECT TECHNOLOGY (BAC GIANG) CO.,LTD	FUHONG PRECISION COMPONENT (BAC GIANG) COMPANY LIMITED	Subsidiaries	Sales	121,973	1	90 days	Note 1	Note 1	124,354	2	
INGRASYS (SINGAPORE) PTE. LTD.	鴻佰科技股份有限公司	Subsidiaries	Sales	209,580	1	Net 90 days	Note 1	Note 1	492,165	3	
INGRASYS (SINGAPORE) PTE. LTD.	INGRASYS TECHNOLOGY USA INC.	Subsidiaries	Sales	10,093,610	40	Net 90 days	Note 1	Note 1	3,137,875	20	

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Purchaser/seller	Counterparty	Relationship	Transaction terms				Differences in transaction terms		Notes/Accounts receivable (payable)		
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Note
INGRASY (SINGAPORE) PTE. LTD.	FOXCONN TECHNOLOGY (INDIA) PRIVATE LIMITED	Subsidiaries	Sales	\$ 1,175,371	5	Net 45 days	Note 1	Note 1	\$ 1,473,631	9	
INGRASY (SINGAPORE) PTE. LTD.	FOXCONN TECHNOLOGY CZ S.R.O.	Subsidiaries	Sales	331,766	1	45 days	Note 1	Note 1	333,543	2	
INGRASY (SINGAPORE) PTE. LTD.	INGRASY TECHNOLOGY KOREA, INC.	Subsidiaries	Sales	1,002,677	4	Net 90 days	Note 1	Note 1	121,100	1	
INGRASY (SINGAPORE) PTE. LTD.	CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Subsidiaries	Sales	849,338	3	60 days	Note 1	Note 1	984,388	6	
INGRASY (SINGAPORE) PTE. LTD.	YUZHAN PRECISION TECHNOLOGY JAPAN CO., LTD.	Subsidiaries	Sales	3,210,730	13	60 days	Note 1	Note 1	2,129,901	13	
INGRASY (SINGAPORE) PTE. LTD.	CLOUD NETWORK TECHNOLOGY KFT.	Subsidiaries	Sales	1,387,812	6	Net 45 days	Note 1	Note 1	1,131,273	7	
INGRASY (SINGAPORE) PTE. LTD.	FOXCONN BRASIL INDUSTRIA E COMERCIO LTDA.	Subsidiaries	Sales	293,027	1	30 days	Note 1	Note 1	1,213,744	8	
FOXCONN OE TECHNOLOGIES SINGAPORE PTE. LTD.	FOXCONN OE TECHNOLOGIES INC.	Subsidiaries	Sales	856,446	75	60 days	Note 1	Note 1	858,137	56	
Hongfujin Precision Electronics (Guiyang) Co., Ltd.	CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Subsidiaries	Sales	419,652	100	Net 30 days	Note 1	Note 1	628,194	100	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	Sales	1,012,185	6	90 days	Note 1	Note 1	1,548,234	7	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Sharp Universal Technology (Shenzhen) Co., Ltd.	Subsidiaries	Sales	302,544	2	90 days	Note 1	Note 1	1,093,213	5	
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL INTERNATIONAL LIMITED	Subsidiaries	Sales	15,336,714	91	Net 30 days	Note 1	Note 1	18,044,891	87	
Triple Win Technology ((Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiaries	Sales	172,588	4	90 days	Note 1	Note 1	485,856	17	
Triple Win Technology ((Jincheng) Co., Ltd.	Sharp Universal Technology (Shenzhen) Co., Ltd.	Subsidiaries	Sales	142,478	4	90 days	Note 1	Note 1	346,240	12	
Triple Win Technology ((Jincheng) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiaries	Sales	106,596	3	90 days	Note 1	Note 1	246,440	9	
Triple Win Technology ((Jincheng) Co., Ltd.	IPL INTERNATIONAL LIMITED	Subsidiaries	Sales	3,822,402	86	90 days	Note 1	Note 1	1,163,640	41	
Lankao Yufu Precision Technology Co., Ltd.	FOXCONN SINGAPORE PTE. LTD.	Subsidiaries	Sales	1,193,572	86	Net 60 days	Note 1	Note 1	597,768	58	
Sharp Universal Technology (Shenzhen) Co., Ltd.	Shenzhen Futaihong Precision Industrial Co. Ltd.	Subsidiaries	Sales	166,499	-	Net 90 days	Note 1	Note 1	187,895	-	

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Purchaser/seller	Counterparty	Relationship	Transaction terms				Differences in transaction terms		Notes/Accounts receivable (payable)		
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Note
Sharp Universal Technology (Shenzhen) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	Sales	\$ 420,882	1	90 days	Note 1	Note 1	\$ 633,616	1	
Sharp Universal Technology (Shenzhen) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiaries	Sales	244,263	-	30 days after validation	Note 1	Note 1	602,932	1	
Sharp Universal Technology (Shenzhen) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiaries	Sales	461,428	1	90 days	Note 1	Note 1	1,617,492	1	
Sharp Universal Technology (Shenzhen) Co., Ltd.	Triple Win Technology ((Jincheng) Co., Ltd.	Subsidiaries	Sales	217,982	-	Net 30 days	Note 1	Note 1	281,197	-	
Sharp Universal Technology (Shenzhen) Co., Ltd.	FOXCONN PRECISION INTERNATIONAL LIMITED	Subsidiaries	Sales	149,145	-	Net 30 days	Note 1	Note 1	81,428	-	
Sharp Universal Technology (Shenzhen) Co., Ltd.	CLOUD NETWORK TECHNOLOGY (SAMOA) LIMITED	Subsidiaries	Sales	211,781	-	30 days	Note 1	Note 1	290,214	-	
Sharp Universal Technology (Shenzhen) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiaries	Sales	230,125	-	Net 30 days	Note 1	Note 1	655,106	1	
Sharp Universal Technology (Shenzhen) Co., Ltd.	IPL INTERNATIONAL LIMITED	Subsidiaries	Sales	63,658,810	96	30 days	Note 1	Note 1	103,584,785	94	
Sharp Universal Technology (Shenzhen) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiaries	Sales	101,482	-	Net 90 days	Note 1	Note 1	115,563	-	
Sharp Universal Technology (Shenzhen) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiaries	Sales	107,615	-	Net 90 days	Note 1	Note 1	470,920	-	
JUSDA EUROPE S.R.O.	FOXCONN EUROPEAN MANUFACTURING SERVICES S.R.O.	Subsidiaries	Sales	167,573	38	45 days	Note 1	Note 1	69,448	24	
SHARP JUSDA LOGISTICS CORPORATION	SHARP CORPORATION	Associates	Sales	1,214,730	33	30 days	Note 1	Note 1	936,033	31	
SHARP JUSDA LOGISTICS CORPORATION	SHARP MARKETING JAPAN CORPORATION	Associates	Sales	323,535	9	30 days	Note 1	Note 1	138,252	5	
Henan Future High-tech Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	Sales	155,200,892	99	90 days	Note 1	Note 1	59,232,802	96	
Henan Future High-tech Co., Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Subsidiaries	Sales	2,216,791	1	90 days	Note 1	Note 1	2,186,328	4	
Shenzhen Fugui Precision Industrial Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiaries	Sales	388,425	1	90 days	Note 1	Note 1	564,720	1	
Shenzhen Fugui Precision Industrial Co., Ltd.	PROFIT NEW LIMITED	Subsidiaries	Sales	10,241,819	21	90 days	Note 1	Note 1	5,387,454	14	
Shenzhen Fugui Precision Industrial Co., Ltd.	MEGA WELL LIMITED	Subsidiaries	Sales	37,635,954	77	90 days	Note 1	Note 1	32,635,407	83	

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Purchaser/seller	Counterparty	Relationship	Transaction terms				Differences in transaction terms		Notes/Accounts receivable (payable)		
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Note
Shenzhen Fugui Precision Industrial Co., Ltd.	GARUDA INTERNATIONAL LIMITED	Associates	Purchases	\$ 157,759	-	Net 90 days	Note 1	Note 1	\$ (155,631)	(1)	
CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Ingrasys Technology Inc.	Subsidiaries	Sales	243,202	-	30 days	Note 1	Note 1	349,592	-	
CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	INGRASYS TECHNOLOGY USA INC.	Subsidiaries	Sales	5,059,353	1	Net 60 days	Note 1	Note 1	11,744,610	3	
CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	FOXCONN CZ S.R.O.	Subsidiaries	Sales	4,656,596	1	Net 180 days	Note 1	Note 1	9,885,723	3	
CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	FUNING PRECISION COMPONENT CO.,LTD.	Subsidiaries	Sales	4,763,569	1	Net 90 days	Note 1	Note 1	827,977	-	
CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	Sales	379,751	-	Net 60 days	Note 1	Note 1	287,279	-	
CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	FOXCONN TECHNOLOGY (INDIA) PRIVATE LIMITED	Subsidiaries	Sales	171,172	-	Net 60 days	Note 1	Note 1	796,816	-	
CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	Sales	3,705,758	1	90 days	Note 1	Note 1	5,098,078	1	
CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiaries	Sales	1,820,813	1	Net 90 days	Note 1	Note 1	903,804	-	
CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	MEGA WELL LIMITED	Subsidiaries	Sales	465,509	-	30 days	Note 1	Note 1	481,696	-	
CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	INGRASYS (SINGAPORE) PTE. LTD.	Subsidiaries	Sales	1,090,640	-	Net 90 days	Note 1	Note 1	3,584,885	1	
CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Hongfujin Precision Electronics (Guiyang) Co., Ltd.	Subsidiaries	Sales	193,995	-	Net 60 days	Note 1	Note 1	825,325	-	
CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	FOXCONN PRECISION INTERNATIONAL LIMITED	Subsidiaries	Sales	117,576,970	33	30 days	Note 1	Note 1	98,629,830	26	
CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	COMPETITION TEAM TECHNOLOGY MEXICO S.A. DE C.V.	Subsidiaries	Sales	1,146,351	-	Net 75 days	Note 1	Note 1	1,148,498	-	
CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiaries	Sales	3,922,194	1	Net 60 days	Note 1	Note 1	3,056,142	1	
CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	CLOUD NETWORK TECHNOLOGY USA INC.	Subsidiaries	Sales	12,357,317	3	Net 180 days	Note 1	Note 1	38,207,773	10	
CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	IPL INTERNATIONAL LIMITED	Subsidiaries	Sales	162,533	-	30 days	Note 1	Note 1	272,422	-	

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Purchaser/seller	Counterparty	Relationship	Transaction terms				Differences in transaction terms		Notes/Accounts receivable (payable)		
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Note
CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	FII USA INC	Subsidiaries	Sales	\$ 184,614	-	60 days	Note 1	Note 1	\$ 299,427	-	
CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Fuyu Precision Component Co., Ltd.	Subsidiaries	Sales	19,084,716	5	90 days	Note 1	Note 1	39,687,109	11	
CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	FUHONG PRECISION COMPONENT (BAC GIANG) COMPANY LIMITED	Subsidiaries	Sales	9,358,980	3	Net 60 days	Note 1	Note 1	5,157,608	1	
CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	CyberTAN Technology Inc.	Associates	Purchases	280,134	-	Net 75 days	Note 1	Note 1	(255,021)	-	
CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	FTP TECHNOLOGY INC.	Associates	Purchases	107,524	-	90 days	Note 1	Note 1	(151,818)	-	
CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	GARUDA INTERNATIONAL LIMITED	Associates	Purchases	159,711	-	Net 90 days	Note 1	Note 1	(160,535)	-	
CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	SHARP HONG KONG LIMITED	Associates	Sales	720,683	-	60 days	Note 1	Note 1	674,524	-	
CLOUD NETWORK TECHNOLOGY KFT.	INGRASYS (SINGAPORE) PTE. LTD.	Subsidiaries	Sales	472,693	6	60 days	Note 1	Note 1	458,316	8	
CLOUD NETWORK TECHNOLOGY (SAMOA) LIMITED	CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Subsidiaries	Sales	206,016	100	Net 90 days	Note 1	Note 1	18,550	4	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiaries	Sales	150,189	2	Net 60 days	Note 1	Note 1	191,371	2	
Fulian Technology (Shanxi) Co., Ltd.	Triple Win Technology ((Jincheng) Co., Ltd.	Subsidiaries	Sales	108,842	2	Net 30 days	Note 1	Note 1	177,838	2	
Fulian Technology (Shanxi) Co., Ltd.	Sharp Universal Technology (Shenzhen) Co., Ltd.	Subsidiaries	Sales	290,424	4	Net 60 days	Note 1	Note 1	526,521	5	
Fulian Technology (Shanxi) Co., Ltd.	IPL INTERNATIONAL LIMITED	Subsidiaries	Sales	5,906,333	82	Net 45 days	Note 1	Note 1	8,023,180	74	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiaries	Sales	514,715	7	Net 90 days	Note 1	Note 1	809,266	7	
Fulian Technology (Shanxi) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Associates	Purchases	343,954	50	90 days	Note 1	Note 1	(1,853,524)	(42)	
CLOUD NETWORK TECHNOLOGY USA INC.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiaries	Sales	141,782	-	90 days	Note 1	Note 1	271,788	1	
CLOUD NETWORK TECHNOLOGY USA INC.	CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Subsidiaries	Sales	2,283,274	4	30 days	Note 1	Note 1	3,638,660	15	
IPL INTERNATIONAL LIMITED	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiaries	Sales	311,424	-	Net 90 days	Note 1	Note 1	473,183	-	
IPL INTERNATIONAL LIMITED	FOXCONN PRECISION INTERNATIONAL LIMITED	Subsidiaries	Sales	1,289,754	1	Net 90 days	Note 1	Note 1	3,011,491	2	

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Purchaser/seller	Counterparty	Relationship	Transaction terms				Differences in transaction terms		Notes/Accounts receivable (payable)		
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Note
IPL INTERNATIONAL LIMITED	Sharp Universal Technology (Shenzhen) Co., Ltd.	Subsidiaries	Sales	\$ 255,378	-	Net 90 days	Note 1	Note 1	\$ 353,728	-	
IPL INTERNATIONAL LIMITED	CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Subsidiaries	Sales	116,877,534	98	Net 90 days	Note 1	Note 1	118,092,807	96	
IPL INTERNATIONAL LIMITED	Fulian Technology (Lankao) Co., Ltd.	Subsidiaries	Sales	122,369	-	Net 90 days	Note 1	Note 1	196,480	-	
Fusheng Optoelectronics Technology (Kunshan) Co., Ltd.	FOXCONN INTERCONNECT TECHNOLOGY LIMITED	Subsidiaries	Sales	113,569	27	60 days	Note 1	Note 1	103,184	27	
Hongfucheng Precision Electronics (Chengdu) Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	Sales	14,407,067	64	90 days	Note 1	Note 1	13,355,100	59	
Hongfucheng Precision Electronics (Chengdu) Limited	FALCON PRECISION TRADING PTE. LTD.	Subsidiaries	Sales	8,115,784	36	Net 60 days	Note 1	Note 1	9,170,391	41	
FORTUNEBAY TECHNOLOGY PTE LTD.	Ambit Microsystems (SHANGHAI) Ltd.	Subsidiaries	Sales	165,058	2	Net 45 days	Note 1	Note 1	113,485	2	
FORTUNEBAY TECHNOLOGY PTE LTD.	Ingrasys Technology Inc.	Subsidiaries	Sales	342,554	4	Net 45 days	Note 1	Note 1	140,080	3	
FORTUNEBAY TECHNOLOGY PTE LTD.	FIH (HONG KONG) LIMITED	Subsidiaries	Sales	448,957	6	60 days	Note 1	Note 1	293,656	6	
FORTUNEBAY TECHNOLOGY PTE LTD.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiaries	Sales	187,600	2	90 days	Note 1	Note 1	278,646	6	
FORTUNEBAY TECHNOLOGY PTE LTD.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	Sales	243,653	3	Net 45 days	Note 1	Note 1	230,144	5	
FORTUNEBAY TECHNOLOGY PTE LTD.	Futaihua Industry (Shenzhen) Co., Ltd.	Subsidiaries	Sales	244,440	3	Net 45 days	Note 1	Note 1	122,675	3	
FORTUNEBAY TECHNOLOGY PTE LTD.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	Sales	107,613	1	Net 45 days	Note 1	Note 1	90,367	2	
FORTUNEBAY TECHNOLOGY PTE LTD.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	Sales	660,888	8	Net 45 days	Note 1	Note 1	490,143	10	
FORTUNEBAY TECHNOLOGY PTE LTD.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiaries	Sales	785,983	10	Net 45 days	Note 1	Note 1	717,053	15	
FORTUNEBAY TECHNOLOGY PTE LTD.	Henan Future High-tech Co., Ltd.	Subsidiaries	Sales	564,363	7	Net 45 days	Note 1	Note 1	162,040	3	
FORTUNEBAY TECHNOLOGY PTE LTD.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiaries	Sales	1,460,194	19	Net 45 days	Note 1	Note 1	1,014,952	21	

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Purchaser/seller	Counterparty	Relationship	Transaction terms				Differences in transaction terms		Notes/Accounts receivable (payable)		
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Note
FORTUNEBAY TECHNOLOGY PTE LTD.	CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Subsidiaries	Sales	\$ 1,064,942	14	Net 45 days	Note 1	Note 1	\$ 575,350	12	
FORTUNEBAY TECHNOLOGY PTE LTD.	Taiyuan Fuchi Technology Co., Ltd.	Subsidiaries	Sales	137,313	2	Net 45 days	Note 1	Note 1	79,381	2	
FORTUNEBAY TECHNOLOGY PTE LTD.	FOXTEQ SINGAPORE PTE. LTD.	Subsidiaries	Sales	128,988	2	Net 45 days	Note 1	Note 1	66,940	1	
FORTUNEBAY TECHNOLOGY PTE LTD.	FOXCONN HON HAI TECHNOLOGY INDIA MEGA DEVELOPMENT	Subsidiaries	Sales	100,552	1	Net 45 days	Note 1	Note 1	66,981	1	
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiaries	Sales	1,250,444	44	Net 90 days	Note 1	Note 1	2,169,893	96	
Fulian Technology (Hebi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd	Subsidiaries	Sales	313,262	20	90 days	Note 1	Note 1	231,313	10	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiaries	Sales	315,094	20	90 days	Note 1	Note 1	506,987	21	
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiaries	Sales	466,745	31	90 days	Note 1	Note 1	691,818	29	
Fulian Technology (Hebi) Co., Ltd.	Triple Win Technology ((Jincheng) Co., Ltd.	Subsidiaries	Sales	246,227	15	90 days	Note 1	Note 1	357,059	15	
Jincheng Futaihua Precision Electronic Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiaries	Sales	468,683	65	90 days	Note 1	Note 1	470,583	78	
Jincheng Futaihua Precision Electronic Co., Ltd.	BEST EVER INDUSTRIES LIMITED	Subsidiaries	Sales	168,619	24	90 days	Note 1	Note 1	47,999	8	
LIKOM DE MEXICO S.A DE C.V.	CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Subsidiaries	Sales	188,212	100	30 days	Note 1	Note 1	72,809	100	
FII USA INC	MEGA WELL LIMITED	Subsidiaries	Sales	183,403	1	30 days	Note 1	Note 1	-	2	
Fulian Technology (Lankao) Co., Ltd.	IPL INTERNATIONAL LIMITED	Subsidiaries	Sales	4,653,582	100	Net 45 days	Note 1	Note 1	1,886,558	95	
Fuyu Precision Component Co., Ltd.	CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Subsidiaries	Sales	18,986,893	95	60 days	Note 1	Note 1	42,040,138	98	
Fuyu Precision Component Co., Ltd.	FUHONG PRECISION COMPONENT (BAC GIANG) COMPANY LIMITED	Subsidiaries	Sales	884,423	-	60 days	Note 1	Note 1	874,238	2	
SHUNYUN TECHNOLOGY (HA NOI, VIETNAM) LIMITED	SHUNYUN TECHNOLOGY HOLDINGS LIMITED	Subsidiaries	Sales	299,761	100	60 days	Note 1	Note 1	699,661	100	
SHARP JUSDA LOGISTICS CORPORATION(US)	SHARP ELECTRONICS CORPORATION	Associates	Sales	120,395	65	30 days	Note 1	Note 1	796,027	76	
Langfang Yuzhan Technology Limited	Sharp Universal Technology (Shenzhen) Co., Ltd.	Subsidiaries	Sales	309,022	58	Net 60 days	Note 1	Note 1	436,174	62	

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			Transaction terms				Differences in transaction terms		Notes/Accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Notes
Fuhong Cloud Computing (TianJin) Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	Sales	\$ 141,223	2	Net 90 days	Note 1	Note 1	\$ 160,004	4	
ShunYun Technology (Zhongshan) Limited	SHUNYUN TECHNOLOGY HOLDINGS LIMITED	Subsidiaries	Sales	134,142	95	60 days	Note 1	Note 1	-	-	
Fulian Technology (Zhoukou) Co., Ltd.	Sharp Universal Technology (Shenzhen) Co., Ltd.	Subsidiaries	Sales	123,689	93	Net 30 days	Note 1	Note 1	181	2	
Taiyuan Fuchi Technology Co., Ltd.	FAST VICTOR LIMITED	Subsidiaries	Sales	20,392,274	90	Net 30 days	Note 1	Note 1	10,805,328	83	
Taiyuan Fuchi Technology Co., Ltd.	Henan Future High-tech Co., Ltd.	Subsidiaries	Sales	2,232,535	10	Net 45 days	Note 1	Note 1	2,201,810	17	
Futaihua Precision Industry (Weihai) Co., Ltd.	FOXCONN IMAGE & PRINTING PRODUCT PTE. LTD.	Subsidiaries	Sales	7,713,119	100	Net 80 days	Note 1	Note 1	4,981,596	100	
AutoCore Intelligent Technology (Nanjing) Co., Ltd.	FOXCONN INTERCONNECT TECHNOLOGY LIMITED	Subsidiaries	Sales	104,943	88	90 days	Note 1	Note 1	-	-	
FOXCONN TECHNOLOGY SERVICE AND LOGISTICS LIMITED	FOXCONN CZ S.R.O.	Subsidiaries	Sales	2,932,865	100	45 days	Note 1	Note 1	206,916	100	
Hong Kong Olshin International Freight Forwarding Co.	Jusda International Limited	Subsidiaries	Sales	188,002	15	Net 30 days	Note 1	Note 1	227,629	18	
FOXCONN EV ASSET MANAGEMENT LLC	FOXCONN EV SYSTEM LLC	Subsidiaries	Sales	167,721	100	45 days	Note 1	Note 1	-	-	
NSG TECHNOLOGY INC.	CLOUD NETWORK TECHNOLOGY USA INC.	Subsidiaries	Sales	916,589	88	30 days	Note 1	Note 1	800,644	91	
Premier Image Technology (China) Ltd.	Hongfutai Precision Electrons (Yantai) Co., Ltd.	Subsidiaries	Sales	298,661	48	Net 90 days	Note 1	Note 1	247,989	37	
Premier Image Technology (China) Ltd.	Quanyida Technology (Foshan) Co., Ltd.	Associates	Purchases	104,523	20	30 days after validation	Note 1	Note 1	(4,025)	(1)	
FUHONG PRECISION COMPONENT (BAC GIANG) COMPANY LIMITED	FOXCONN INTERCONNECT TECHNOLOGY LIMITED	Subsidiaries	Sales	554,743	5	60 days	Note 1	Note 1	684,599	3	
FUHONG PRECISION COMPONENT (BAC GIANG) COMPANY LIMITED	CLOUD NETWORK TECHNOLOGY SINGAPORE PTE. LTD.	Subsidiaries	Sales	11,255,627	95	60 days	Note 1	Note 1	19,508,680	97	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiaries	Sales	163,450	37	30 days	Note 1	Note 1	146,448	26	
FOXCONN MOEBG INDUSTRIA DE ELETRONICOS LTDA.	FOXCONN BRASIL INDUSTRIA E COMERCIO LTDA.	Subsidiaries	Sales	534,751	18	30 days	Note 1	Note 1	84,757	4	

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							Differences in transaction terms		Notes/Accounts receivable (payable)		
			Transaction terms								
Purchaser/seller	Counterparty	Relationship	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Note
FOXCONN HON HAI TECHNOLOGY INDIA MEGA DEVELOPMENT	ENORMOUS TECHNOLOGY INC	Subsidiaries	Sales	\$ 1,097,813	2	Net 60 days	Note 1	Note 1	\$ 1,095,365	5	
FOXCONN HON HAI TECHNOLOGY INDIA MEGA DEVELOPMENT	FOXLINK INDIA ELECTRIC PRIVATE LIMITED	Other related parties	Purchases	250,525	1	Net 90 days	Note 1	Note 1	(274,898)	(1)	
FUKANG TECHNOLOGY COMPANY LIMITED	S&B INDUSTRY INC.	Subsidiaries	Sales	177,462	97	Net 90 days	Note 1	Note 1	216,013	58	

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

Note 2. Transactions of raw material by the Company to some of the abovementioned related parties for the purpose of repurchasing some finished goods have been eliminated in accordance with the economic substance.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Receivables from related parties reaching NT\$100 million or 20% of paid-in capital or more
March 31, 2023

Table 8

Expressed in thousands of New Taiwan Dollars
EXCEPT AS OTHERWISE INDICATED)

Creditor	Counterparty	Relationship	Balance as at March 31, 2021	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	Subsidiaries	\$ 5,539,115	5	\$ 2,340,412	Subsequent collection	\$ 625,327	\$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiaries	62,112,730		3,928,935	Subsequent collection	16,895,029	-
			(shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	232,698,122		466,644	Subsequent collection	101,692,326	-
			(shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Futaihua Industry (Shenzhen) Co., Ltd.	Subsidiaries	202,287,712		35,670,951	Subsequent collection	24,147,007	-
			(shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	158,829,501		26,781,593	Subsequent collection	74,543,022	-
			(shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiaries	59,687,929		-	-	18,128,344	-
			(shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Henan Future High-tech Co., Ltd.	Subsidiaries	49,594,958		-	-	23,598,494	-
			(shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	13,853,993	8	440,883	Subsequent collection	6,054,388	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industry (Shenzhen) Co., Ltd.	Subsidiaries	31,349,633	2	6,077,010	Subsequent collection	3,742,194	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiaries	2,516,480	3	11,351	Subsequent collection	764,302	-
Hon Hai Precision Industry Co., Ltd.	Ecmms Precision Singapore Pte. Ltd.	Subsidiaries	5,142,951	2	3,812,298	Subsequent collection	170,143	-
Hon Hai Precision Industry Co., Ltd.	Funing Precision Component Co., Ltd.	Subsidiaries	104,698	7	1,450	Subsequent collection	81,926	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiaries	521,272	4	1,022	Subsequent collection	182,903	-
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related parties	166,797	3	573	Subsequent collection	38,327	63

Creditor	Counterparty	Relationship	Balance as at March 31, 2021	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	Innolux Corporation	Other related parties	\$ 375,758	3	\$ 18	Subsequent collection	132,483	\$ 141
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiaries	1,624,177	3	818,546	Subsequent collection	441,933	
Hon Hai Precision Industry Co., Ltd	Ningbo Innolux Display Ltd.	Other related parties	518,090	5	-	-	147,539	194
Hon Hai Precision Industry Co., Ltd	Sharp Manufacturing Corporation (Malaysia) Sdn. Bhd.	Associates	3,582,769	9	67	Subsequent collection	1,531,410	1,344
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Associates	112,328	4	-	-	63,609	42
Hon Hai Precision Industry Co., Ltd.	Sakai Display Products Corporation	Associates	825,530	-	822,317	Subsequent collection	19,233	822,318
Ambit Microsystems (SHANGHAI) Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	225,914	2	5,048	Subsequent collection	220,865	-
Ingrasys Technology Inc.	Ingrasys Technology Usa Inc.	Subsidiaries	1,483,321	10	132,798	Subsequent collection	-	-
Ingrasys Technology Inc.	Foxconn Technology (India) Private Limited	Subsidiaries	184,356	3	113,348	Subsequent collection	-	-
Ingrasys Technology Inc.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	1,745,676	2	739,246	Subsequent collection	-	-
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiaries	7,826,912	3	2,137,737	Subsequent collection	-	-
Ingrasys Technology Inc.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiaries	159,619	6	60,766	Subsequent collection	-	-
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	504,264	3	235,415	Subsequent collection	-	-
Ingrasys Technology Inc.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiaries	137,950	5	-	-	-	-
Ingrasys Technology Inc.	Cloud Network Technology Usa Inc.	Subsidiaries	9,104,081	4	6,752,210	Subsequent collection	-	-
Ingrasys Technology Inc.	FII Usa Inc	Subsidiaries	501,004	-	501,004	Subsequent collection	-	-
Ingrasys Technology Usa Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiaries	349,826	-	29,328	Subsequent collection	-	-
Ingrasys Technology Usa Inc.	FII Usa Inc	Subsidiaries	529,667	-	529,667	Subsequent collection	-	-
Honling Technology Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	435,409	1	-	-	329,915	-
Honling Technology Co., Ltd.	Mega Well Limited	Subsidiaries	436,144	2	-	-	246,576	-
Foxconn Global Network Corp.	Dynamic Computing Technology.	Subsidiaries	108,169	-	-	-	37,016	-
Foxconn Global Network Corp.	Asia Pacific Telecom Co., Ltd.	Subsidiaries	102,827	-	-	-	43,389	-
Shenzhen Futaihong Precision Industrial Co. Ltd.	Qunmai Communication System, Inc.	Subsidiaries	584,216	5	-	-	-	-
Shenzhen Futaihong Precision Industrial Co. Ltd.	FIH (Hong Kong) Limited	Subsidiaries	20,862,784	2	-	-	5,220,462	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiaries	1,291,224	-	-	-	5,002	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiaries	121,186	7	-	-	-	-

Table 8, Page 2

Creditor	Counterparty	Relationship	Balance as at March 31, 2021	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
FIH (Hong Kong) Limited	Sharp Corporation	Associates	\$ 1,313,885	6	\$ -	-	\$ 5,291	\$ 493
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Associates	1,068,386	3	-	-	296,428	401
FIH (Hong Kong) Limited	Yantai Xiaye Electronics Co., Ltd.	Associates	1,369,626	5	-	-	191,141	514
Futaijing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiaries	2,692,033	7	-	-	1,218,276	-
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiaries	7,149,394	3	-	-	-	-
Foxconn (Far East) Limited	Oriental Dragon Holdings Limited	Subsidiaries	146,160	-	-	-	-	-
Precision Technology Investments Pte. Ltd.	Simply Smart Limited	Subsidiaries	121,023	-	-	-	121,023	-
Foxconn Technology Group	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiaries	109,609	1	23,307	Subsequent collection	26,180	-
Foxconn Technology Group	Foxconn Image & Printing Product Pte. Ltd.	Subsidiaries	380,975	1	-	-	208,025	-
Foxconn Technology Group	Ur Materials (Shenzhen) Co., Ltd.	Subsidiaries	117,559	-	48,607	Subsequent collection	40,718	-
Foxconn Technology Group	Sharp Universal Technology (Shenzhen) Co., Ltd.	Subsidiaries	137,643	1	21,050	Subsequent collection	77,100	-
Fuding Precision Components (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiaries	9,649,912	-	7,925,645	Subsequent collection	305,252	-
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industry (Kunshan) Co., Ltd.	Subsidiaries	1,036,906	2	-	-	5,015	-
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiaries	6,836,308	2	-	-	5,306,755	-
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiaries	1,063,556	1	-	-	-	-
Foxconn (Kunshan) Computer Connector Co., Ltd.	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Subsidiaries	109,495	2	39,002	Subsequent collection	-	-
Foxconn (Kunshan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial limited	Subsidiaries	1,190,296	6	-	-	-	-
Foxconn Electronic Industry Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiaries	3,122,954	-	1,945,297	Subsequent collection	-	-
Competition Team Technologies Limited	Best Behaviour Holdings Limited	Subsidiaries	10,820,791	-	-	-	-	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	5,305,642	1	-	-	3,014,298	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Yantai Ur Materials Technology Co., Ltd.	Subsidiaries	102,743	1	23,722	Subsequent collection	23,722	-
Ecmms S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	1,197,943	1	717,836	Subsequent collection	178,202	-
Foxteq Services India Private Limited	Enormous Technology Inc	Subsidiaries	269,792	2	-	-	-	-
Foxconn Cz S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	652,511	3	-	-	-	-
Fujin Precision Industry (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiaries	114,648	3	-	-	114,648	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiaries	557,406	1	-	-	329,324	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industry (Kunshan) Co., Ltd.	Subsidiaries	766,186	1	-	-	-	-
Nwe Technology Inc.	IPL International Limited	Subsidiaries	118,398	1	47,842	Subsequent collection	-	-
Pce Technology Inc	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	103,290	1	89,163	Subsequent collection	14,196	-

Table 8, Page 3

Creditor	Counterparty	Relationship	Balance as at March 31, 2021	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Nwea LLC	Cloud Network Technology Usa Inc	Subsidiaries	\$ 106,815	1	\$ 70,121	Subsequent collection	\$ -	\$ -
Foxconn Assembly Llc	Cloud Network Technology USA Inc.	Subsidiaries	311,703	1	-	-	-	-
PCE Paragon Solutions (Mexico) S.A. De C.V..	Cloud Network Technology Singapore Pte. Ltd	Subsidiaries	239,141	2	-	-	127,977	-
Shenzhen Fertile Plant International Logistics Co., Ltd.	Futaihua Industry (Shenzhen) Co., Ltd.	Subsidiaries	114,628	-	-	-	49,276	-
Shenzhen Fertile Plant International Logistics Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	152,799	-	-	-	20,359	-
Shenzhen Fertile Plant International Logistics Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiaries	103,830	1	-	-	37,502	-
Shenzhen Fertile Plant International Logistics Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiaries	287,788	1	-	-	34,226	-
Shenzhen Fertile Plant International Logistics Co., Ltd.	Shanghai Yinhua International Freight Forwarding Co.	Subsidiaries	400,472	-	-	-	-	-
Fuyu Electronical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiaries	4,769,908	1	2,699,112	Subsequent collection	-	-
Pce Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiaries	280,340	4	27,750	Subsequent collection	-	-
Funing Precision Component Co.,Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	13,452,445	2	8,438,090	Subsequent collection	-	-
Foxconn Baja California S.A. DE C.V.	Ecmms Precision Singapore Pte. Ltd.	Subsidiaries	655,364	1	-	-	301,321	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiaries	101,669	1	-	-	8,388	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electrons (Yantai) Co., Ltd.	Subsidiaries	322,357	1	-	-	58,932	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Associates	10,706,687	1	-	-	5,150,459	4,015
Top Step Enterprises Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiaries	169,663	1	-	-	169,663	-
Foxconn Technology cz s.r.o.	Foxconn cz s.r.o.	Subsidiaries	355,803	5	-	-	-	-
Huaian Fultong Trading Co., Ltd.	Huizhou Tekcon Electronics Co., Ltd.	Associates	135,482	-	103,506	Subsequent collection	-	51
Foxconn Image & Printing Product Pte. Ltd.	Foxconn European Manufacturing Services s.r.o.	Subsidiaries	247,724	1	137,960	Subsequent collection	108,322	-
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiaries	277,659	2	24,148	Subsequent collection	134,731	-
Pce Technology De Juarez s.a. de c.v.	Ecmms Precision Singapore Pte. Ltd.	Subsidiaries	299,247	3	-	-	207,638	-
Pce Technology De Juarez s.a. de c.v.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	326,239	3	-	-	304,294	-
Futaihua Industry (Shenzhen) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiaries	109,934	-	84,263	Subsequent collection	84,263	-
Futaihua Industry (Shenzhen) Co., Ltd.	Foxconn Technology Group	Subsidiaries	149,770	1	4,672	Subsequent collection	59,450	-
Futaihua Industry (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiaries	14,442,195	-	-	-	304,485	-
Futaihua Industry (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiaries	244,148,601	1	175,749,778	Subsequent collection	50,521,882	-
Futaihua Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	179,823	-	-	-	47,115	-

Table 8, Page 4

Creditor	Counterparty	Relationship	Balance as at March 31, 2021	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Futaihua Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	\$ 367,756	2	\$ 2,585	Subsequent collection	\$ 4,452	\$ -
Futaihua Industry (Shenzhen) Co., Ltd.	simply smart limited	Subsidiaries	251,758	1	24,754	Subsequent collection	-	-
Futaihua Industry (Shenzhen) Co., Ltd.	Sharp Universal Technology (Shenzhen) Co., Ltd.	Subsidiaries	323,103	1	65,686	Subsequent collection	18,734	-
Futaihua Industry (Shenzhen) Co., Ltd.	Jiangyu Kangjian Innovation Medical Technology (Chengdu) Co., Ltd.	Subsidiaries	161,391	-	158,557	Subsequent collection	-	-
Futaihua Industry (Shenzhen) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiaries	113,744	2	-	-	113,743	-
Futaihua Industry (Shenzhen) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development	Subsidiaries	980,978	1	380	Subsequent collection	664,858	-
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiaries	484,689	1	-	-	-	-
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiaries	1,568,585	1	978,809	Subsequent collection	390,826	-
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiaries	2,144,222	1	272,314	Subsequent collection	689,326	-
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Innocom Technology (Chongqing) Co., Ltd.	Subsidiaries	103,728	-	103,728	Subsequent collection	-	-
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiaries	201,795	-	144,634	Subsequent collection	187	-
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Interface Technology (Chengdu) Co., Ltd.	Associates	105,171	1	9,882	Subsequent collection	37,268	39
Foxconn Precision Electronics (Yantai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Subsidiaries	241,840	1	-	-	102,049	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Inc.	Subsidiaries	373,689	4	-	-	-	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiaries	19,994,121	3	-	-	-	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiaries	9,338,642	2	-	-	-	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	545,832	3	-	-	-	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Fuhong Cloud Computing (TianJin) Co., Ltd.	Subsidiaries	3,049,099	1	-	-	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiaries	183,848,469	-	82,607,709	Subsequent collection	92,818,752	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Hongfucheng Precision Electronics (Chengdu) Limited	Subsidiaries	16,897,526	2	-	-	15,383	-
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	181,989	1	91,915	Subsequent collection	122,365	-
Fuding Precision Industry (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiaries	855,289	1	455,460	Subsequent collection	-	-
Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiaries	37,839,447	2	20,792,027	Subsequent collection	3,328,493	-
Nanning Fugui Precision Industrial Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	150,752	3	30,217	Subsequent collection	12,524	-

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Creditor	Counterparty	Relationship	Balance as at March 31, 2021	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Precision Electronics (Zhengzhou) Co., Ltd	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiaries	\$ 160,286	-	\$ -	-	\$ -	\$ -
Fulian Precision Electronics (Zhengzhou) Co., Ltd	Cloud Network Technology (samoa) Limited	Subsidiaries	402,647	-	402,647	Subsequent collection	-	-
Fulian Precision Electronics (Zhengzhou) Co., Ltd	Ipl International Limited	Subsidiaries	12,073,003	4	4,419,292	Subsequent collection	-	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiaries	3,446,555	1	1,423,906	Subsequent collection	2,482	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiaries	178,902	-	838	Subsequent collection	44,268	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	101,461	1	-	-	31,405	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Henan Future High-tech Co., Ltd.	Subsidiaries	134,518	-	45,845	Subsequent collection	-	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiaries	333,093,144	1	-	-	154,063,493	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiaries	4,695,864	1	1,801,916	Subsequent collection	924,465	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development	Subsidiaries	5,884,150	1	150,655	Subsequent collection	212,401	-
Profit New Limited	Ingrasys Technology Inc.	Subsidiaries	14,593,333	1	7,040,511	Subsequent collection	-	-
Profit New Limited	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	3,388,752	4	316,191	Subsequent collection	230,499	-
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiaries	671,715	6	-	-	74,010	-
Profit New Limited	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiaries	481,253	-	465,513	Subsequent collection	-	-
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	14,401,009	2	2,870,001	Subsequent collection	7,434,954	-
Profit New Limited	Fuhong Cloud Computing (TianJin) Co., Ltd.	Subsidiaries	153,746	2	-	-	-	-
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	73,166,487	3	17,203,461	Subsequent collection	12,162,852	-
Mega Well Limited	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiaries	216,963	6	-	-	66,874	-
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiaries	18,998,185	1	-	-	7,142	-
Competition Team Ireland Limited	Foxconn European Manufacturing Services s.r.o.	Subsidiaries	138,333	1	49,480	Subsequent collection	47,764	-
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronic Co., Ltd.	Subsidiaries	219,417	1	60,179	Subsequent collection	189,346	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiaries	84,812,703	1	-	-	43,407,633	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiaries	2,835,092	-	-	-	1,368,754	-
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiaries	109,047	1	-	-	109,047	-
Simply Smart Limited	Futaihua Industry (Shenzhen) Co., Ltd.	Subsidiaries	265,778	1	1,720	Subsequent collection	88,389	-

Table 8, Page 6

Creditor	Counterparty	Relationship	Balance as at March 31, 2021	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Simply Smart Limited	Fusing International Inc.	Subsidiaries	\$ 881,332	2	\$ 511,714	Subsequent collection	\$ -	\$ -
Simply Smart Limited	Competition Team Ireland Limited	Subsidiaries	735,356	2	-	-	700,350	-
Scientific-Atlanta De Mexico s. de r. l. de c. v.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	737,627	1	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Subsidiaries	111,579	2	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiaries	14,255,700	1	4,047,395	Subsequent collection	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiaries	110,067	1	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiaries	166,400	1	62,711	Subsequent collection	-	-
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiaries	119,483	1	-	-	52,345	-
Foxconn Interconnect Technology Limited	Fuding Precision Components (Shenzhen) Co., Ltd.	Subsidiaries	171,173	1	73,813	Subsequent collection	1,569	-
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiaries	577,665	2	125,692	Subsequent collection	424,356	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiaries	301,608	2	1,567	Subsequent collection	104,299	-
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiaries	312,901	1	233,174	Subsequent collection	131,144	-
Foxconn Interconnect Technology Limited	Futaihua Industry (Shenzhen) Co., Ltd.	Subsidiaries	118,008	1	16,760	Subsequent collection	31,504	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	328,985	1	151,641	Subsequent collection	78,996	-
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiaries	299,555	2	24,795	Subsequent collection	-	-
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiaries	2,305,252	1	1,529,072	Subsequent collection	-	-
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co.,Ltd	Subsidiaries	1,213,952	2	288	Subsequent collection	736,022	-
Foxconn Interconnect Technology Limited	Henan Future High-tech Co., Ltd.	Subsidiaries	108,367	1	-	-	41,460	-
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	113,235	2	9,689	Subsequent collection	53,477	-
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiaries	1,839,127	1	1,019,178	Subsequent collection	-	-
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiaries	170,399	1	45	Subsequent collection	20,953	-
Foxconn Interconnect Technology Limited	Pan-International Industrial Corporation	Associates	185,663	1	-	-	66,765	70
Foxconn Interconnect Technology Limited	Tai Jie Electronics Co., Ltd.	Associates	360,450	1	90,127	Subsequent collection	88,208	135
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Associates	472,568	1	-	-	-	177
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related parties	192,144	1	-	-	60,579	72
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiaries	16,265,582	3	-	-	-	-
Jusda International Limited	Jusda International Logistics (Taiwan) Co., Ltd	Subsidiaries	123,522	-	-	-	26,870	-
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiaries	1,491,984	-	-	-	27,898	-
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	219,568	1	-	-	109,864	-

Table 8, Page 7

Creditor	Counterparty	Relationship	Balance as at March 31, 2021	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Jusda International Limited	Hong Kong Olshin International Freight Forwarding Co.	Subsidiaries	\$ 975,358	-	\$ -	-	\$ 31,010	\$ -
Jusda International Limited	Innolux USA Inc.	Other related parties	344,575	-	-	-	49,719	129
Chongqing Jingmei Precision Electronic Co., Ltd.	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiaries	509,679	2	-	-	420,105	-
Kunshan Fuchengke Precision Electronical Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiaries	112,991	1	-	-	5,033	-
Ecmms Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiaries	5,092,245	1	-	-	-	-
Ecmms Precision Singapore Pte. Ltd.	Competition Team Technology Mexico S.A. DE C.V.	Subsidiaries	149,573	1	809	Subsequent collection	20,867	-
Ecmms Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	5,076,576	1	-	-	410,396	-
Ecmms Precision Singapore Pte. Ltd.	Foxteq Singapore Pte. Ltd.	Subsidiaries	2,016,442	2	1,882,158	Subsequent collection	-	-
Ecmms Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. DE C.V.	Associates	632,741	1	180,223	Subsequent collection	112,635	237
New Wing Interconnect Technology (Bac Giang) Co.,Ltd	Foxconn Interconnect Technology Limited	Subsidiaries	7,288,135	1	1,019,293	Subsequent collection	-	-
New Wing Interconnect Technology (Bac Giang) Co.,Ltd	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiaries	124,354	2	29,759	Subsequent collection	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Inc.	Subsidiaries	492,165	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiaries	3,137,875	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiaries	1,473,631	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology CZ S.R.O.	Subsidiaries	333,543	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	113,506	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiaries	121,100	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	984,388	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiaries	2,129,901	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology KFT.	Subsidiaries	1,131,273	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiaries	1,213,744	-	-	-	-	-
Foxconn OE Technologies Singapore Pte. Ltd.	Foxconn OE Technologies Inc.	Subsidiaries	858,137	2	-	-	-	-
Hongfujin Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	628,194	-	-	-	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd	Subsidiaries	1,548,234	10	542,039	Subsequent collection	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	Sharp Universal Technology (Shenzhen) Co., Ltd.	Subsidiaries	1,093,213	4	280,263	Subsequent collection	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiaries	18,044,891	10	15,366,622	Subsequent collection	-	-
Triple Win Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiaries	485,856	-	-	-	-	-
Triple Win Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiaries	132,885	-	-	-	-	-
Triple Win Technology (Jincheng) Co., Ltd.	Sharp Universal Technology (Shenzhen) Co., Ltd.	Subsidiaries	346,240	-	-	-	-	-
Triple Win Technology (Jincheng) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiaries	246,440	-	-	-	-	-
Triple Win Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiaries	1,163,640	1	-	-	-	-

Table 8, Page 8

Creditor	Counterparty	Relationship	Balance as at March 31, 2021	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.	Fulian Technology (Lankao) Co., Ltd.	Subsidiaries	\$ 190,117	-	\$ 149,792	Subsequent collection	\$ 9,546	\$ -
Lankao Yufu Precision Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiaries	597,768	1	-	-	-	-
Sharp Universal Technology (Shenzhen) Co., Ltd.	Shenzhen Futaihong Precision Industrial Co. Ltd.	Subsidiaries	187,895	3	-	-	-	-
Sharp Universal Technology (Shenzhen) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiaries	109,860	5	-	-	-	-
Sharp Universal Technology (Shenzhen) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	633,616	1	37,622	Subsequent collection	-	-
Sharp Universal Technology (Shenzhen) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiaries	602,932	1	294,968	Subsequent collection	-	-
Sharp Universal Technology (Shenzhen) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiaries	1,617,492	1	249,990	Subsequent collection	-	-
Sharp Universal Technology (Shenzhen) Co., Ltd.	Triple Win Technology ((Jincheng) Co., Ltd.	Subsidiaries	281,197	2	78,155	Subsequent collection	-	-
Sharp Universal Technology (Shenzhen) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiaries	290,214	-	262,846	Subsequent collection	-	-
Sharp Universal Technology (Shenzhen) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiaries	655,106	1	214,102	Subsequent collection	-	-
Sharp Universal Technology (Shenzhen) Co., Ltd.	IPL INTERNATIONAL LIMITED	Subsidiaries	103,584,785	2	73,066,310	Subsequent collection	-	-
Sharp Universal Technology (Shenzhen) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiaries	167,952	-	12,901	Subsequent collection	-	-
Sharp Universal Technology (Shenzhen) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiaries	115,563	1	551	Subsequent collection	-	-
Sharp Universal Technology (Shenzhen) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiaries	470,920	1	200,134	Subsequent collection	-	-
Sharp Universal Technology (Shenzhen) Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiaries	500,680	-	404,692	Subsequent collection	-	-
Competition Team Technology Mexico S.A. DE C.V.	Sharp Corporation Mexico, s.a. de c.v.	Associates	117,982	-	-	-	21,061	44
Shenzhen Fuhongjie Technology Services Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	106,182	-	-	-	-	-
Sharp Jusda Logistics Corporation	Sharp Jusda Logistics Corporation(US)	Subsidiaries	830,902	-	-	-	-	-
Sharp Jusda Logistics Corporation	Sharp CorporationN	Associates	936,033	1	-	-	-	351
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Associates	138,252	2	-	-	-	52
Henan Future High-tech Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	59,232,802	2	20,269,214	Subsequent collection	33,327,029	-
Henan Future High-tech Co., Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Subsidiaries	2,186,328	2	-	-	320	-
Shenzhen Fugui Precision Industrial Co., Ltd.	Ingrasys Technology Inc.	Subsidiaries	225,713	1	171,804	Subsequent collection	-	-
Shenzhen Fugui Precision Industrial Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiaries	564,720	3	109,394	Subsequent collection	-	-
Shenzhen Fugui Precision Industrial Co., Ltd.	Profit New Limited	Subsidiaries	5,387,454	9	-	-	-	-
Shenzhen Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiaries	32,635,407	4	920	Subsequent collection	-	-

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Creditor	Counterparty	Relationship	Balance as at March 31, 2021	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.	Ingrasys Technology Inc.	Subsidiaries	\$ 349,592	1	\$ 2,117	Subsequent collection	\$ 15,099	\$ -
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiaries	11,744,610	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn cz s.r.o.	Subsidiaries	9,885,723	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co.,Ltd.	Subsidiaries	827,977	9	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	287,279	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiaries	796,816	-	-	-	-	-
Cloud network technology singapore pte. Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	5,098,078	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiaries	903,804	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Profit New Limited	Subsidiaries	131,498	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiaries	481,696	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiaries	3,584,885	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Guiyang) Co., Ltd.	Subsidiaries	825,325	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiaries	98,629,830	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Competition Team Technology Mexico S.A. DE C.V.	Subsidiaries	1,148,498	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiaries	3,056,142	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Usa Inc.	Subsidiaries	38,207,773	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiaries	272,422	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc	Subsidiaries	299,427	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiaries	39,687,109	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiaries	5,157,608	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Associates	674,524	4	-	-	-	253
Cloud Network Technology kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiaries	458,316	-	-	-	-	-
Cloud Network Technology kft.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	101,069	-	-	-	-	-
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiaries	477,782	-	477,782	Subsequent collection	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiaries	191,371	4	-	-	-	-

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Creditor	Counterparty	Relationship	Balance as at March 31, 2021	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.	Subsidiaries	\$ 118,804	1	\$ -	-	\$ -	\$ -
Fulian Technology (Shanxi) Co., Ltd.	Triple Win Technology (Jincheng) Co., Ltd.	Subsidiaries	177,838	1	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Sharp Universal Technology (Shenzhen) Co., Ltd.	Subsidiaries	526,521	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiaries	8,023,180	3	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiaries	809,266	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Associates	780,722	1	-	-	-	293
Cloud Network Technology USA Inc.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiaries	271,788	1	1,901	Subsequent collection	-	-
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	3,638,660	1	314,194	Subsequent collection	-	-
IPL International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiaries	473,183	3	182,239	Subsequent collection	-	-
IPL International limited	Foxconn Precision International Limited	Subsidiaries	3,011,491	-	1,633,114	Subsequent collection	-	-
IPL International Limited	Sharp Universal Technology (Shenzhen) Co., Ltd.	Subsidiaries	353,728	3	145	Subsequent collection	10,276	-
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	118,092,807	5	71,224,758	Subsequent collection	609,076	-
IPL International Limited	Fulian Technology (Shanxi) Co., Ltd.	Subsidiaries	191,583	1	151,045	Subsequent collection	-	-
IPL International Limited	Fulian Technology (Lankao) Co., Ltd.	Subsidiaries	196,480	-	73,882	Subsequent collection	-	-
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiaries	484,874	-	-	-	14,900	-
Jusda Supply Chain Management Corporation	FII USA Inc	Subsidiaries	103,928	-	-	-	2,677	-
Jusda Supply Chain Management Corporation	Innolux Usa Inc.	Other related parties	121,449	-	-	-	-	46
Fusheng Optoelectronics Technology (Kunshan) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiaries	103,184	2	-	-	38,854	-
AFE, Inc.	FII USA Inc	Subsidiaries	170,059	-	170,059	Subsequent collection	589	-
Hongfucheng Precision Electronics (Chengdu) Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	13,355,100	2	-	-	3,295	-
Hongfucheng Precision Electronics (Chengdu) Limited	Falcon Precision Trading Pte. Ltd.	Subsidiaries	9,170,391	1	2,542,262	Subsequent collection	4,262,790	-
Fortunebay technology pte ltd.	Ambit Microsystems (SHANGHAI) Ltd.	Subsidiaries	113,485	1	-	-	86,475	-
Fortunebay technology pte ltd.	Ingrasys Technology Inc.	Subsidiaries	140,080	3	-	-	76,386	-
Fortunebay technology pte ltd.	FIH (Hong Kong) Limited	Subsidiaries	293,656	2	-	-	273,300	-
Fortunebay technology pte ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiaries	278,646	1	-	-	90,670	-
Fortunebay technology pte ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	230,144	2	-	-	35,886	-
Fortunebay technology pte ltd.	Futaihua Industry (Shenzhen) Co., Ltd.	Subsidiaries	122,675	1	-	-	77,959	-
Fortunebay technology pte ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	490,143	1	-	-	204,562	-
Fortunebay technology pte ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiaries	717,053	1	-	-	431,472	-
Fortunebay technology pte ltd.	Henan Future High-tech Co., Ltd.	Subsidiaries	162,040	2	-	-	116,194	-
Fortunebay technology pte ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiaries	1,014,952	2	-	-	535,496	-

Table 8, Page 11

Creditor	Counterparty	Relationship	Balance as at March 31, 2021	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fortunebay technology pte ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	\$ 575,350	2	\$ -	-	\$ 247,927	\$ -
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiaries	2,169,893	1	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd	Subsidiaries	231,313	3	2,001	Subsequent collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiaries	506,987	2	402,399	Subsequent collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiaries	691,818	3	23,019	Subsequent collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Triple Win Technology ((Jincheng) Co., Ltd.	Subsidiaries	357,059	3	279,594	Subsequent collection	-	-
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiaries	331,827	1	210,492	Subsequent collection	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiaries	470,583	2	-	-	103,321	-
Bang Tai International Logistics Corporation	Mega Well Limited	Subsidiaries	102,605	-	-	-	28,100	-
Bang Tai International Logistics Corporation	Jusda International Limited	Subsidiaries	296,825	-	-	-	126,337	-
FII USA INC	Ingrasys Technology USA Inc.	Subsidiaries	125,739	-	125,465	Subsequent collection	-	-
Jiangyu Kangjian Innovation Medical Technology (Chengdu) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiaries	109,939	2	-	-	103,939	-
FE Holdings Usa, Inc.	FII USA Inc	Subsidiaries	166,701	-	-	-	1,313	-
Fulian Technology (Lankao) Co., Ltd.	IPL International Limited	Subsidiaries	1,886,558	6	-	-	-	-
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	42,040,138	-	22,257,053	Subsequent collection	-	-
Fuyu Precision Component Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiaries	874,238	-	2,348	Subsequent collection	-	-
Shunyun Technology (Ha Noi, Vietnam) Limited	Shunyun Technology Holdings Limited	Subsidiaries	699,661	1	-	-	156,663	-
Sharp Jusda Logistics Corporation(US)	Sharp Electronics Corporation	Associates	796,027	-	-	-	639,450	299
Sharp Jusda Logistics Corporation(US)	Sharp Nec Display Solutions Of America, Inc.	Associates	183,555	-	-	-	124,845	69
Langfang Yuzhan Technology Limited	Sharp Universal Technology (Shenzhen) Co., Ltd.	Subsidiaries	436,174	3	84,655	Subsequent collection	-	-
Shenzhen Fii-luster Lighttech Co., Ltd.	Sharp Universal Technology (Shenzhen) Co., Ltd.	Subsidiaries	102,911	-	34,170	Subsequent collection	28,193	-
Fuhong Cloud Computing (TianJin) Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiaries	160,004	1	782	Subsequent collection	782	-
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiaries	10,805,328	1	-	-	4,567,275	-
Taiyuan Fuchi Technology Co., Ltd.	Henan Future High-tech Co., Ltd.	Subsidiaries	2,201,810	2	-	-	2,201,810	-
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiaries	4,981,596	2	785	Subsequent collection	2,192,545	-
Foxconn Technology Service And Logistics Limited	Foxconn cz s.r.o.	Subsidiaries	206,916	10	-	-	-	-
Hong Kong Olshin International Freight Forwarding Co.	Jusda International Limited	Subsidiaries	227,629	1	-	-	227,629	-
Fulian Precision Technology (Ganzhou) Co.	Sharp Universal Technology (Shenzhen) Co., Ltd.	Subsidiaries	203,698	1	-	-	-	-

Table 8, Page 12

Creditor	Counterparty	Relationship	Balance as at March 31, 2021	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiaries	\$ 800,644	1	\$ 67,283	Subsequent collection	\$ 7,602	\$ -
Premier Image Technology (China) Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiaries	247,989	1	-	-	121,413	-
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiaries	684,599	3	352,755	Subsequent collection	-	-
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	19,508,680	2	10,161,964	Subsequent collection	-	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiaries	146,448	1	-	-	55,622	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiaries	101,807	1	-	-	19,094	-
Foxconn Hon Hai Technology India Mega Development	Enormous Technology Inc	Subsidiaries	1,095,365	2	-	-	-	-
Fukang Technology Company Limited	S&B Industry Inc.	Subsidiaries	216,013	1	-	-	-	-
Fukang Technology Company Limited	FIH (Hong Kong) Limited	Subsidiaries	151,208	-	-	-	-	-

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 three-month period ended March 31, 2023

Table 9

Expressed in thousands of New Taiwan Dollars
(EXCEPT AS OTHERWISE INDICATED)

No. (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction		Transaction terms	Percentage of consolidated total
				General ledger account	Amount		
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiaries	Purchases	\$ 135,440,715	Note 3	9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiaries	Accounts payable	149,518,788	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiaries	Other receivables	62,112,730	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiaries	Purchases	122,674,032	Note 3	8
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiaries	Accounts payable	249,298,208	Note 3	7
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industry (Shenzhen) Co., Ltd.	Subsidiaries	Other receivables	202,287,712	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	Other receivables	158,829,501	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	Other receivables	232,698,122	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiaries	Purchases	53,963,923	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiaries	Accounts payable	82,426,437	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiaries	Other receivables	59,687,929	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiaries	Purchases	117,622,379	Note 3	8
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiaries	Accounts payable	215,085,585	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Henan Future High-tech Co., Ltd.	Subsidiaries	Other receivables	49,594,958	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd.	Subsidiaries	Purchases	373,799,259	Note 3	26
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd.	Subsidiaries	Accounts payable	318,392,881	Note 3	9
1	Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiaries	Sales	15,683,923	Note 3	1
2	Futaihua Industry (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiaries	Sales	143,182,694	Note 3	10
2	Futaihua Industry (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiaries	Accounts receivable	244,148,601	Note 3	7
3	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiaries	Sales	112,446,783	Note 3	8
3	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiaries	Accounts receivable	183,848,469	Note 3	5

No. (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction		Transaction terms	Percentage of consolidated total
				General ledger account	Amount		
3	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Hongfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiaries	Sales	\$ 17,065,929	Note 3	1
4	Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiaries	Sales	18,007,298	Note 3	1
4	Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiaries	Accounts receivable	37,839,447	Note 3	1
5	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiaries	Sales	18,579,158	Note 3	1
6	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiaries	Sales	452,092,108	Note 3	31
6	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiaries	Accounts receivable	333,093,144	Note 3	9
7	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	56,490,722	Note 3	4
7	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Accounts receivable	73,166,487	Note 3	2
8	Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiaries	Sales	20,222,710	Note 3	1
9	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiaries	Sales	60,757,563	Note 3	4
9	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiaries	Accounts receivable	84,812,703	Note 3	2
10	Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiaries	Sales	15,336,714	Note 3	1
11	Sharp Universal Technology (Shenzhen) Co., Ltd.	IPL International Limited	Subsidiaries	Sales	63,658,810	Note 3	4
11	Sharp Universal Technology (Shenzhen) Co., Ltd.	IPL International Limited	Subsidiaries	Accounts receivable	103,584,785	Note 3	3
12	Henan Future High-tech Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	Sales	155,200,892	Note 3	11
12	Henan Future High-tech Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiaries	Accounts receivable	59,232,802	Note 3	2
13	Shenzhen Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiaries	Sales	37,635,954	Note 3	3
14	Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiaries	Sales	117,576,970	Note 3	8
14	Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International LimitedD	Subsidiaries	Accounts receivable	98,629,830	Note 3	3
14	Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Usa Inc.	Subsidiaries	Accounts receivable	38,207,773	Note 3	1
14	Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiaries	Sales	19,084,716	Note 3	1
14	Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiaries	Accounts receivable	39,687,109	Note 3	1
15	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	116,877,534	Note 3	8

Table 9, Page 2

No. (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction		Transaction terms	Percentage of consolidated total
				General ledger account	Amount		
15	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Accounts receivable	\$ 118,092,807	Note 3	3
16	Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Sales	18,986,893	Note 3	1
16	Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiaries	Accounts receivable	42,040,138	Note 3	1
17	Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiaries	Sales	20,392,274	Note 3	1

Note 1. The information of transactions between the Company and the consolidated subsidiaries should be noted in “No.” column.

(1) The number 0 represents the parent company.

(2) The consolidated subsidiaries are numbered in order from number 1.

Note 2. The transaction relationships with the counterparties are as follows. Please specify the type (The same transaction shall not be disclosed repetitively. For example, if the transaction between the parent company and a subsidiary has been disclosed by the parent company, it need not be disclosed by the subsidiary.

Transactions between one subsidiary and another subsidiary, if one subsidiary has disclosed the transaction, the other subsidiary does not have to disclose it again):

(1) The parent company to the consolidated subsidiary.

(2) The consolidated subsidiary to the parent 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 not reviewed by independent accountants.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Names, locations and other information of investee companies (excluding investees in Mainland China):
March 31, 2023

Table 10

Expressed in thousands of New Taiwan Dollars
EXCEPT AS OTHERWISE INDICATED)

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at March 31, 2023			Net profit (loss) of the investee for the period ended March 31, 2023	Investment income (loss) recognized by the Company for the period ended March 31, 2023	Note
				Balance as at March 31, 2023	The end of last year	Number of shares	Ownership (%)	Book value			
HON HAI PRECISION INDUSTRY CO., LTD.	FOXCONN (FAR EAST) LIMITED	Cayman Islands	Investment holding	\$ 222,516,166	\$ 222,516,166	7,809,628,748	100	\$ 1,486,313,549	\$ 16,555,570	\$ 19,553,002	Note 1
HON HAI PRECISION INDUSTRY CO., LTD.	SHARP CORPORATION	Japan	Manufacture and sale of digital intelligence appliances, communication systems, electronic equipment, display equipment and related parts	39,865,078	39,865,078	144,900,000	22	35,397,892	(58,715,438)	(12,833,944)	Notes 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	15,667,688	(231,336)	(230,196)	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	26,657,826	120,775	123,317	Note 1
HON HAI PRECISION INDUSTRY CO., LTD.	Bon Shin International Investment Co., Ltd.	Taiwan	Investment holding	5,497,500	5,497,500	1,493,630,000	100	24,341,899	752,974	752,974	
HON HAI PRECISION INDUSTRY CO., LTD.	MARGINI HOLDINGS LIMITED	British Virgin Islands	Investment holding	8,907,895	8,907,895	275,980,200	100	18,739,383	135,243	135,243	
HON HAI PRECISION INDUSTRY CO., LTD.	AMBIT INTERNATIONAL LTD.	British Virgin Islands	Investment holding	2,393,965	2,393,965	74,572,281	100	60,928,672	1,421,532	1,421,532	
HON HAI PRECISION INDUSTRY CO., LTD.	FOXCONN HOLDINGS B.V. -NETHERLAND	Netherlands	Investment holding	6,486,934	6,486,934	108,355,209	100	11,960,059	(190,600)	(190,600)	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at March 31, 2023			Net profit (loss) of the investee for the period ended March 31, 2023	Investment income (loss) recognized by the Company for the period ended March 31, 2023	Note
				Balance as at March 31, 2023	The end of last year	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	\$ 1,095,375	\$ 56,914	\$ 56,612	
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	922,747	64,080	64,073	
HON HAI PRECISION INDUSTRY CO., LTD.	Foxconn Technology Co., Ltd.	Taiwan	Production, processing and sales of network terminals, computer monitors, computer peripherals, power supplies and components	481,782	481,782	139,725,803	10	10,211,352	742,079	74,942	Notes 1 & 2
HON HAI PRECISION INDUSTRY CO., LTD.	FOXCONN HOLDING LTD.	British Virgin Islands	Investment holding	48,664,097	48,664,097	1,590,702,109	100	65,701,061	380,426	380,426	
HON HAI PRECISION INDUSTRY CO., LTD.	Hongyuan International Investment Co., Ltd.	Taiwan	Investment holding	2,249,500	2,249,500	453,255,431	100	6,328,125	448,595	448,595	
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	5,048,551	37,112	37,112	
HON HAI PRECISION INDUSTRY CO., LTD.	FOXCONN SINGAPORE PTE.LTD.	Singapore	Investment holding	13,923,174	13,757,514	457,337,543	40	14,577,801	2,483,927	491,243	Notes 1 & 8
HON HAI PRECISION INDUSTRY CO., LTD.	FOXCONN SA B.V.	Netherlands	Investment holding	2,105,016	3,247,330	69,792,817	100	283,366	1,975	1,975	
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	3,001,864	339,784	59,610	Notes 1 & 3
HON HAI PRECISION INDUSTRY CO., LTD.	Lin Yih International Investment Co., Ltd.	Taiwan	Investment holding	8,406,411	8,406,411	847,100,000	100	8,048,619	(164,993)	(164,993)	

Table 10, Page 2

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at March 31, 2023			Net profit (loss) of the investee for the period ended March 31, 2023	Investment income (loss) recognized by the Company for the period ended March 31, 2023	Note
				Balance as at March 31, 2023	The end of last year	Number of shares	Ownership (%)	Book value			
HON HAI PRECISION INDUSTRY CO., LTD.	Syntrend Creative Park Co., Ltd.	Taiwan	Retail of office machinery and equipment and electronic appliances, and provision of information software services	\$ 1,836,463	\$ 1,836,463	183,646,250	75	\$ 969,041	\$ 14,620	\$ 10,936	
HON HAI PRECISION INDUSTRY CO., LTD.	Premier Image Technology (H.K.) Ltd.	Hong Kong	Purchase and the sales of cameras and related parts	22,311	22,311	1,404,936	2	143,810	89,685	7,706	Notes 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	466,801	(44,702)	(21,649)	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	7,251,549	(1,258,020)	(373,972)	Note 7
HON HAI PRECISION INDUSTRY CO., LTD.	Ennoconn Corporation	Taiwan	Design and manufacture of single board computer, embedded board, industrial motherboard	170,614	170,614	503,768	-	207,388	1,175,069	10,132	

Table 10, Page 3

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at March 31, 2023			Net profit (loss) of the investee for the period ended March 31, 2023	Investment income (loss) recognized by the Company for the period ended March 31, 2023	Note
				Balance as at March 31, 2023	The end of last year	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 authorization 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	50	\$ 6,536,248	\$ (471,028)	\$ (237,834)	
HON HAI PRECISION INDUSTRY CO., LTD.	HON YOUNG SEMICONDUCTOR CORPORATION	Taiwan	Complete electric vehicles design and development, including technical authorization and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems Research, develop, design, manufacture and sell the following products: 1. Manufacturing and foundry of Si products 2. SIC power components 3. MEMS (micro-electro-mechanical) products and sensor products and their corresponding ASIC analog circuit manufacturing	4,558,000	4,058,000	455,800,000	100	3,518,599	(314,070)	(314,070)	
HON HAI PRECISION INDUSTRY CO., LTD.	Others	Others		420,422	420,422	-	-	235,855	11,151	1,721	Notes 1 & 10

Table 10, Page 4

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at March 31, 2023			Net profit (loss) of the investee for the period ended March 31, 2023	Investment income (loss) recognized by the Company for the period ended March 31, 2023	Note
				Balance as at March 31, 2023	The end of last year	Number of shares	Ownership (%)	Book value			
FOXCONN (FAR EAST) LIMITED	SHARP CORPORATION	Japan	Manufacture and sale of digital intelligence appliances, communication systems, electronic equipment, display equipment and related parts	\$ 20,164,627	\$ 20,164,627	76,655,069	12	\$ 18,697,048	\$ (58,715,438)	\$ (6,818,684)	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 peripherals, power supplies and components	1,992,567	1,992,567	277,194,573	20	20,475,076	742,079	148,653	Notes 2 & 11
Hon Yuan, Bao Shin, Hon Chi and Hon Ying	Pan-International Industrial Corporation	Taiwan	Manufacture and marketing of cables	560,639	560,639	29,620,041	6	857,624	339,784	17,564	Notes 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	239,339	23,521,696	7	350,051	(122,855)	(7,304)	Note 11
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	1,712,018	402,843	59,918	Note 11
Hyield, Hon Yuan, Bao Shin and Hon Chi	Ennoconn Corporation	Taiwan	Design and manufacture of single board computer, embedded board, industrial motherboard	1,282,650	1,282,650	36,249,744	34	5,751,776	1,175,069	721,842	Notes 8 & 11
Hon Chi, Hon Yuan, Bao Shin, and Hyield	Foxnum Technology Co., Ltd.	Taiwan	Manufacture and sales of machinery, computer and peripheral devices	913,762	913,762	49,928,316	100	22,277	(1,438)	(1,438)	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	96,320	(12,202)	(12,202)	Note 11
Hyield	BURRAGE CAPITAL HEALTHCARE OFFSHARE FUND II LTD.	Cayman Islands	Investment holding	441,300	441,300	15,000,000	100	620,470	46,106	46,106	Note 11
Hyield, Hon Yuan, Bao Shin and Hon Chi	Fitipower Integrated Technology Inc.	Taiwan	Manufacture of integrated circuit/semi-conductor machinery and sales of computer components	733,505	793,369	36,409,021	20	3,488,299	436,290	83,178	Note 11

Table 10, Page 5

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at March 31, 2023			Net profit (loss) of the investee for the period ended March 31, 2023	Investment income (loss) recognized by the Company for the period ended March 31, 2023	Note
				Balance as at March 31, 2023	The end of last year	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	\$ 808,158	\$ 808,158	47,111,359	21	\$ 553,712	\$ 16,613	\$ 3,271	Note 11
Bao Shin	Advanced Optoelectronic Technology Inc.	Taiwan	Development, test, manufacture, sales of SMDLEDs, imports, exports and sales of relevant material and semi-manufactured goods	197,060	197,060	9,853,000	7	170,431	(53,827)	(1,454)	Note 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	556,547	(5,363)	(2,914)	Note 11
Bao Shin, Hyield, and Hon Chi	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	1,738,078	(1,258,020)	(90,140)	Notes 7 & 11
Bao Shin	Aurora Telecom Corporation	Taiwan	Sales of mobile phones and accessories and activation of mobile phone numbers	273,444	273,444	12,777,765	30	199,790	(11,167)	(3,295)	Note 11
Hyield, Hon Yuan, Bao Shin and Hon Chi	Zhong Yang Technology Co., Ltd.	Taiwan	Research and development, manufacturing and sales of mold, digital lens assembly and lens coating	972,838	976,780	20,215,493	26	435,281	(76,798)	(50,353)	Note 11

Table 10, Page 6

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at March 31, 2023			Net profit (loss) of the investee for the period ended March 31, 2023	Investment income (loss) recognized by the Company for the period ended March 31, 2023	Note
				Balance as at March 31, 2023	The end of last year	Number of shares	Ownership (%)	Book value			
Bao Shin	XSemi Corporation	Taiwan	Design, testing and sales of integrated circuits for various applications	\$ 1,734,009	\$ 1,734,009	1,734,000,000	51	\$ 1,601,463	\$ (116,474)	\$ (59,402)	Note 11
Bao Shin	Dynamic Computing Technology.	Taiwan	Cloud room operation, system integration services, cloud application services and information business	1,020,000	1,020,000	102,000,000	100	1,095,679	166	166	Note 11
Hyield, Hon Yuan, Bao Shin, Lin Yih and Hon Chi	Others	Others		11,551,826	11,534,327	-	-	12,219,103	(233,192)	88,928	Note 10

Note 1. The investment income recognized for this period had eliminated unrealized 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 its subsidiaries, directly and indirectly, 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 34.12% 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 34.66% 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. As 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, 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 Yiing International Investment Co., Ltd. is referred to as Hon Yiing.

Note 12. The aforementioned 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 only as the overseas holding companies are reported in consolidated financial statements.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Information on investments in Mainland China
For the three-month period ended March 31, 2021

Table 11

Expressed in thousands of New Taiwan Dollars
Except as otherwise indicated

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2021	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2021	Net profit (loss) of the investee for the period ended March 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Book value of investments in Mainland China as of March 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2021	Note
					Remitted to Mainland China	Remitted back to Taiwan							
FIH Precision Component (Beijing) Co., Ltd.	Manufacturing of mobile phone IC	\$ 2,094,960	(2)	\$ -	\$ -	\$ -	\$ -	\$ (202,017)	64	\$ (129,291)	\$ 7,488,160	\$ -	Note 2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of electronic product peripherals, plastic products, precision modules, equipment, and components	1,597,103	(2)	152,250	-	-	152,250	9,196	100	9,196	586,793	132,762	Note 2
Shenzhen Futaihong Precision Industrial Co. Ltd.	Manufacturing and marketing of plugs, micro ribbon connectors for terminals, cell phone cases and cell phone IC, etc.	5,435,934	(2)	-	-	-	-	(460,839)	64	(294,937)	12,602,691	-	Note 2
Foxconn Precision Components (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,852,578	(2)	91,350	-	-	91,350	11,622	100	11,622	1,637,513	-	Note 2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of plugs and micro ribbon connectors for terminals	3,861,060	(2)	-	-	-	-	68,924	64	44,111	6,286,794	-	Note 2
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	456,750	(2)	-	-	-	-	15,923	100	15,923	800,432	-	Note 2
Foxconn (Kunshan) Computer Connector Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,358,070	(2)	152,250	-	-	152,250	(272,394)	71.05	(193,836)	4,853,330	217,413	Note 2
Fuding Precision Components (Shenzhen) Co., Ltd.	Manufacturing and processing of plugs, plastic products, modules, equipment, and components, telecom and computer connectors and equipment	1,461,600	(2)	-	-	-	-	500,077	71.05	355,855	10,397,963	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2021	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2021	Net profit (loss) of the investee for the period ended March 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Book value of investments in Mainland China as of March 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2021	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Foxconn Technology Group (Formerly: Hong Fujin Precision Industry (Shenzhen) Co., Ltd.)	Manufacturing and marketing of computer case and computer peripherals, etc.	\$ 5,146,050	(2)	\$ -	\$ -	\$ -	\$ -	\$ 1,872,898	100	\$ 1,872,898	\$ 152,551,169	\$ 1,066,359	Note 2
Foxconn Electronic Industry Development (Kunshan) Co., Ltd.	Manufacturing and marketing of plugs, micro ribbon connectors for terminals and carrier current systems	3,775,800	(2)	1,705,200	-	-	1,705,200	16,744	71.05	11,915	3,658,978	-	Note 2
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computers without printers, keyboards, and computer components	365,400	(2)	-	-	-	-	(12,663)	100	(12,663)	848,798	-	Note 2
Fuhong Precision Component (Shenzhen) Co., Ltd.	Manufacturing and sales of plugs, plastics, modules and components, telecom connectors, computer web connectors, equipment, electronic components, electrical and electronic components and photovoltaic components	350,175	(2)	-	-	-	-	5,783	100	5,783	1,155,396	66,077	Note 2
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	2,618,700	(2)	-	-	-	-	199,848	100	199,848	11,930,093	82,824	Note 2
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Sales of computer components and peripheral metal compressor modules and plastic ejection modules	4,445,700	(2)	883,050	-	-	883,050	71,957	100	71,957	7,141,404	-	Note 2
Futai Kang Precision Computer (Shenzhen) Co., Ltd.	Manufacturing and marketing of plugs and micro ribbon connectors for terminals	175,088	(2)	-	-	-	-	15,888	100	15,888	448,571	-	Note 2
Fujin Precision Industry (Jincheng) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components.	20,310,150	(2)	10,687,950	-	-	10,687,950	(400,609)	100	(400,609)	32,345,650	-	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	1,309,350	(2)	1,309,350	-	-	1,309,350	776,264	100	776,264	14,288,725	-	Note 2
Foxway Precision Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of router components	380,625	(2)	-	-	-	-	17,612	84.09	14,810	495,121	-	Note 2

Table 11, Page 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2021	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2021	Net profit (loss) of the investee for the period ended March 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Book value of investments in Mainland China as of March 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2021	Note
					Remitted to Mainland China	Remitted back to Taiwan							
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	\$ 6,956,303	(2)	\$ -	\$ -	\$ -	\$ -	\$ 213,480	100	\$ 213,480	\$ 17,472,550	\$ -	Note 2
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	3,202,004	(2)	746,025	-	-	746,025	(122,824)	59.52	(73,105)	5,203,653	-	Note 2
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components.	11,114,250	(2)	761,250	-	-	761,250	(641,354)	100	(641,354)	19,812,922	-	Note 2
Dongguan Hongsong Precision Component Co., Ltd.	Manufacturing and marketing of keyboards, mouse casing, and components of computer peripherals	304,500	(2)	-	-	-	-	2,068	100	2,068	469,854	-	Note 2
FIH (Tianjin) Precision Industry Co., Ltd.	Manufacturing and marketing of digital wireless phone and cell phone components	1,607,760	(2)	-	-	-	-	-	64	-	189,345	-	Note 2
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	385,498	(2)	-	-	-	-	13,010	70	9,107	396,038	-	Note 2
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing, marketing and maintenance of automotive and motorbike cables and components	289,427	(2)	152,250	-	-	152,250	-	100	-	9,925	-	Note 2
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of cell phone and relevant components, and LCD TV and digital TV assembly	4,993,800	(2)	998,388	-	-	998,388	94,977	100	94,977	5,701,771	-	Note 2
Premier Image Technology (China) Ltd.	Manufacturing and sale of cameras	4,621,215	(2)	19,793	-	-	19,793	89,522	100	89,522	7,366,033	-	Note 2
Fuzhun Precision Tooling (Huaian) Co., Ltd.	R&D of computer components and software including precision stamping die, precision die opening, and modules and marketing & sales	3,020,640	(2)	-	-	-	-	25,011	100	25,011	5,223,661	-	Note 2
Fuyu Electronical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables and relevant software	8,105,790	(2)	5,176,500	-	-	5,176,500	(227,511)	71.05	(161,897)	8,690,734	-	Note 2

Table 11, Page 3

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2021	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2021	Net profit (loss) of the investee for the period ended March 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Book value of investments in Mainland China as of March 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2021	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	\$ 14,418,075	(2)	\$ 2,189,190	\$ -	\$ -	\$ 2,189,190	\$ 788,474	100	\$ 788,474	\$ 50,766,068	\$ -	Note 2
Avary Holding (Shenzhen) Co., Ltd.	Manufacturing and marketing of rigid single (double) sided PCB, rigid multilayer PCB, flexible multilayer PCB and other PCB	10,083,080	(2)	-	-	-	-	1,880,342	27.33	513,920	24,781,565	-	Note 2
Futaijing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	2,283,750	(2)	-	-	-	-	(61,828)	64	(39,570)	1,790,127	-	Note 2
FIH Precision Electronics (Lang Fang) Co., Ltd.	Manufacturing and marketing of cell phone and components	14,478,975	(2)	-	-	-	-	(1,597,963)	64	(1,022,696)	8,210,111	-	Note 2
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of electrical connectors, cable components and standardized modules	609,000	(2)	-	-	-	-	6,684	100	6,684	700,579	-	Note 2
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Manufacturing and marketing of portable micro computers, computer parts (chassis, casing), digital cameras and parts (chassis) and new tablet monitors	8,915,760	(2)	5,873,805	-	-	5,873,805	478,280	100	478,280	25,240,405	-	Note 2
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Manufacturing and sales of computer components	2,155,860	(2)	-	-	-	-	1,263,639	100	1,263,639	49,077,868	-	Note 2
FIH (Nanjing) Communications Co., Ltd.	Manufacturing and sales of wired phones with attached wireless handset and phone equipment	532,875	(2)	-	-	-	-	(1,090)	64	(698)	272,082	-	Note 2
Foxconn (Nanjing) Software Co., Ltd.	Manufacturing and sales of computer software, computer servers, computer work stations, PCs, computer monitors, printers, network switches, routers, and other computer peripheral components	974,400	(2)	-	-	-	-	(2,224)	100	(2,224)	1,015,414	-	Note 2
Fu Tai Kang Electronics Development (Yantai) Ltd.	Industrial design business	1,827,000	(2)	1,827,000	-	-	1,827,000	4,556	100	4,556	904,643	-	Note 2
Foxconn (Shenyang) Precision Industry Co., Ltd.	Manufacturing and sales of Computer Numeric Controlled (CNC) machinery and permanent magnet servomotors	1,660,889	(2)	-	-	-	-	1,668	69.23	1,155	1,175,575	-	Note 2

Table 11, Page 4

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2021	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2021	Net profit (loss) of the investee for the period ended March 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Book value of investments in Mainland China as of March 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2021	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Fuding Electronic Technology (Jiashan) Co., Ltd.	Manufacturing and sales of portable micro computers, digital audio devices, precision die stamping, precision die opening and standardized modules	\$ 12,027,750	(2)	\$ 8,069,250	\$ -	\$ -	\$ 8,069,250	\$ 195,682	100	\$ 195,682	\$ 38,068,757	\$ -	Note 2
Fuhua Industrial (Shenzhen) Co., Ltd.	Manufacturing and sales of portable micro computers and LCD monitors	3,501,750	(2)	3,501,750	-	-	3,501,750	16,235	100	16,235	2,840,779	-	Note 2
GDS Software (Shenzhen) Co., Ltd.	OEM and sales of computer software not including IC design	350,175	(2)	304,500	-	-	304,500	4,008	100	4,008	390,372	-	Note 2
Futaihua Industry (Shenzhen) Co., Ltd.	Manufacturing and sales of portable micro computers, cell phones, and cell phone components	11,266,500	(2)	11,266,500	-	-	11,266,500	4,002,693	100	4,002,693	314,072,165	-	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	52,361	(2)	-	-	-	-	4,353	26.47	1,152	23,306	-	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	678,783	(2)	-	-	-	-	5,922	26.47	1,568	77,743	-	Note 2

Table 11, Page 5

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2021	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2021	Net profit (loss) of the investee for the period ended March 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Book value of investments in Mainland China as of March 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2021	Note
					Remitted to Mainland China	Remitted back to Taiwan							
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	\$ 1,707,619	(2)	\$ -	\$ -	\$ -	\$ -	\$ (12,851)	26.47	\$ (3,402)	\$ 813,502	\$ -	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	27,855	(2)	-	-	-	-	9,446	26.47	2,500	34,170	-	Note 2
Guangzhou OED Technologies Co., Ltd.	Manufacturing and sales of flexible monitors and molds	410,353	(2)	60,900	-	-	60,900	(43,324)	5.76	-	60,900	-	Note 2
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and sales of metal or metallic carbonised injection molds or compressor molds, injection or compressor molds for rubber, and components for portable micro computers	5,805,293	(2)	5,805,293	-	-	5,805,293	(6,853)	100	(6,853)	10,903,309	-	Note 2
Innovation (Beijing) Software Development Co., Ltd.	Management of software publication, software design and computer integrated systems	441,744	(2)	79,170	-	-	79,170	(9)	8.88	-	79,170	-	Note 2
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	60,900,000	(2)	51,765,000	-	-	51,765,000	7,762,415	100	7,762,415	157,083,110	-	Note 2
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	28,927,500	(2)	15,225,000	-	-	15,225,000	1,112,165	100	1,112,165	79,264,091	-	Note 2
Fuding Precision Industry (Zhengzhou) Co., Ltd.	Manufacturing and sales of new types of electronic components	1,218,000	(2)	304,500	-	-	304,500	27,730	71.05	19,733	1,816,623	-	Note 2
Yantai Fuhuada Precision Electronics Co., Ltd.	Manufacturing and sales of new types of electronic components	5,541,900	(2)	517,650	-	-	517,650	11,103	100	11,103	2,051,208	-	Note 2
Fujun Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	456,750	(2)	456,750	-	-	456,750	13,668	100	13,668	364,307	-	Note 2

Table 11, Page 6

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2021	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2021	Net profit (loss) of the investee for the period ended March 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Book value of investments in Mainland China as of March 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2021	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and sales of injection molding for plastic and metal compression molding	\$ 1,583,400	(2)	\$ 1,583,400	\$ -	\$ -	\$ 1,583,400	\$ 40,558	100	\$ 40,558	\$ 2,845,635	\$ -	Note 2
Anpinda Precision Industry (Huizhou) Co., Ltd.	Manufacturing and sales of computer, microcomputers and components	1,522,500	(2)	1,218,000	-	-	1,218,000	(38,277)	100	(38,277)	1,187,504	-	Note 2
Nanning Futaihong Precision Industrial Co., Ltd.	Manufacturing and sales of cell phones	1,522,500	(2)	-	-	-	-	12,933	64	8,277	936,080	-	Note 2
WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	3,862,244	(2)	932,959	-	-	932,959	(50,746)	100	(50,746)	611,391	-	Note 2
Fuyu Energy Technology (Funing) Co., Ltd.	Production and marketing of solar cell battery business	1,674,750	(2)	1,674,750	-	-	1,674,750	(15,805)	100	(15,805)	1,000,843	-	Note 2
Futaijing Precision Electrons (Yantai) Co., Ltd.	Manufacturing and sales of cell phones and its components, PCB, plugs, micro ribbon connectors for terminals, cell phone cases, other game consoles, table or indoor game products	609,000	(2)	-	-	-	-	945	64	605	1,289,008	-	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, processing machines that utilize laser or other light beams (assembly equipment), bolt machine and inspection devices	1,157,100	(2)	1,157,100	-	-	1,157,100	934	100	934	4,048,098	-	Note 2
Innocom Technology (Chongqing) Co., Ltd.	Manufacturing of LCD back-end modules, components, and systems	91,350	(2)	121,007	-	-	121,007	(3)	100	(3)	(91,425)	-	Note 2
Funeng New Energy Technology Service (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installations	182,700	(2)	-	-	-	-	1,259	100	1,259	231,352	-	Note 2
Interface Technology (Chengdu) Co., Ltd.	Manufacturing and marketing of TFT-LCD modules and related display monitor materials	9,705,307	(2)	776,475	-	-	776,475	(1,388,250)	22.54	(312,912)	8,356,910	-	Note 2
Changchun Leiguan Environmental Plastic Products Co., Ltd.	Manufacturing and marketing of articles for the conveyance or packing of goods, of plastics	268,065	(2)	168,084	-	-	168,084	(982)	100	(982)	188,486	-	Note 2
Changchun Chentai Technology Co., Ltd.	Manufacture and sales of polylactic acid plastics	487,809	(2)	414,638	-	-	414,638	(1,724)	85	(1,465)	332,092	-	Note 2

Table 11, Page 7

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2021	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2021	Net profit (loss) of the investee for the period ended March 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Book value of investments in Mainland China as of March 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2021	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Changchun Yongtai Technology Co., Ltd.	Manufacture and sales of degradable plastic resins	\$ 48,720	(2)	\$ 48,720	\$ -	\$ -	\$ 48,720	\$ (691)	85	\$ (587)	\$ 48,212	\$ -	Note 2
Fuhongyuan (Shenzhen) Environmental Technology Limited	Environmental technology development and wholesale of pollution control equipment	6,090	(2)	-	-	-	-	133	100	133	238,780	-	Note 2
ScienBiziP Consulting (Shenzhen) Co., Ltd.	Management and consulting services	133,980	(2)	-	-	-	-	5,016	51	2,558	443,974	-	Note 2
Guizhou Funayuanchuang Technology Co., Ltd	Manufacturing and marketing of liquid crystal display components	1,248,450	(2)	1,248,450	-	-	1,248,450	3,061	99.53	3,047	708,116	-	Note 2
Chongqing Hongteng Technology Co., Ltd.	Manufacturing and marketing of connectors for optical fibers, optical fiber bundles or cables	91,350	(2)	-	-	-	-	(14,210)	71.05	(10,112)	215,826	-	Note 2
Fuguikang Precision Electronics (Guizhou) Co., Ltd.	Production and sales 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)	1,843,271	(2)	609,000	-	-	609,000	(10,137)	100	(10,137)	473,082	-	Note 2
Ur Materials (Shenzhen) Co., Ltd.	Manufacturing and marketing of acrylonitrile-butadienestyrene (ABS) copolymers in primary forms, waste, parings and scrap of polymers of styrene, and other polystyrene in primary forms	365,400	(2)	365,400	-	-	365,400	19,239	100	19,239	1,446,481	-	Note 2
Foxconn Industrial Internet Co., Ltd.	Manufacture and sale of multi-functional industrial robot	88,012,483	(2)	26,200,084	-	-	26,200,084	13,293,686	84.09	11,194,599	494,540,008	19,079,345	Note 2
Shenzhen Hongzhi Yunchuang Technology Co., Ltd.	Manufacture and sale of injection or compression molds for metal or metal carbides	-	(2)	456,750	-	-	456,750	-	100	-	-	-	Note 2
Fujinji Network Technology (Henan) Co., Ltd.	Wholesale, software design, machine leasing and repairs and maintenance service	443,100	(2)	83,632	-	-	83,632	2,482	100	2,482	699,962	-	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	10,023,411	(2)	1,555,081	-	-	1,555,081	427,559	63.95	273,426	15,274,672	-	Note 2

Table 11, Page 8

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2021	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2021	Net profit (loss) of the investee for the period ended March 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Book value of investments in Mainland China as of March 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2021	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Design, development, manufacturing and wholesale and retail of automotive molds, fixtures, and gauges	\$ 459,938	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	31.11	\$ -	\$ 597,682	\$ -	Note 2
Charming International Leasing Co., Ltd.	Financial leasing services	913,500	(2)	228,375	-	-	228,375	9,644	100	9,644	1,658,705	-	Note 2
Kunshan Nano New Material Technology Co., Ltd.	Manufacture and sales of thermal conduction articles including paste, plastic particles, adhesives, sandpaper, sanding wheel and liquid, cutting oil, polishing wax and diamond-sanding liquid	581,154	(2)	60,900	-	-	60,900	-	9.45	-	60,900	-	Note 2
Shenzhen Jing Huang Technology Co., Ltd.	Technical development of communication products, import and export and wholesale of electronic equipment and components	10,899	(2)	19,941	-	-	19,941	(78)	40	(31)	7,636	-	Notes 2 & 3
Kunshan Fuchengke Precision Electronical Co., Ltd.	Design, process and manufacture of surface mount technology for circuit boards	761,250	(2)	761,250	-	-	761,250	25,419	100	25,419	1,482,648	-	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 equipment, cars, optical instruments, bare printed circuit boards of data storage media	364,962	(2)	274,050	-	-	274,050	(124)	53.98	(67)	(13,959)	-	Note 2
Fushirui Precision Industry (Chengdu) Co., Ltd.	Manufacture and sale of comprehensive processing equipment and other automatic data processing machines and customs services for import/export	-	(2)	213,150	-	-	213,150	-	100	-	-	-	Note 2
Hongfuzhun Precision Industry (Shenzhen) Co. Ltd.	Manufacture, sales and customs declaration of comprehensive processors (automation equipment) and other automatic data processing machines	365,400	(2)	365,400	-	-	365,400	31,606	100	31,606	591,969	-	Note 2
Hongqing Precision Machinery Co., Ltd.	Manufacture and sales of comprehensive processors (automation equipment)	-	(2)	421,271	-	-	421,271	-	-	-	-	-	Note 2

Table 11, Page 9

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2021	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2021	Net profit (loss) of the investee for the period ended March 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Book value of investments in Mainland China as of March 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2021	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Fushirui Zhengzhou Precision Industry Co., Ltd.	Manufacture and sale of comprehensive processing equipment and other automatic data processing machines (system models) and customs services for import/export	\$ 216,843	(2)	\$ 243,600	\$ -	\$ -	\$ 243,600	\$ 1,693	100	\$ 1,693	\$ 313,638	\$ -	Note 2
Fumeng Electrical Technology (Heze) Co., Ltd.	Manufacturer of electric conductors for a voltage not exceeding 1000V	152,250	(2)	-	-	-	-	(9,727)	71.05	(6,922)	42,322	-	Note 2
Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd.	Design of computer, computer peripherals and modules	72,062	(2)	4,261	-	-	4,261	(3,221)	5	-	4,261	-	Note 2
First Special Material (Shenzhen) Limited	General merchandise wholesale, wholesale of chemical materials and products, technology development and sales of computer software, machinery and equipment rental and repair business	913,500	(2)	133,980	-	-	133,980	(4,624)	96.23	(4,450)	198,803	-	Note 2
Beijing Jide Network Technology Limited	Online shopping and mail order, computer software design, computer system integration services and other information providers services	571,332	(2)	91,350	-	-	91,350	-	6.38	-	91,350	-	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	-	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, and service of abrasion materials and components and maintenance and aftersale services	319,725	(2)	319,725	-	-	319,725	6,342	96.23	6,103	335,006	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2021	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2021	Net profit (loss) of the investee for the period ended March 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Book value of investments in Mainland China as of March 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2021	Note
					Remitted to Mainland China	Remitted back to Taiwan							
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	\$ 1,065,750	(2)	\$ 1,065,750	\$ -	\$ -	\$ 1,065,750	\$ (14,921)	100	\$ (14,921)	\$ 2,978,608	\$ -	Note 2
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Manufacture and sales of injection molding for metal or metal carbides, compression molding, and other molding for rubber or plastic	1,065,750	(2)	1,065,750	-	-	1,065,750	17,079	100	17,079	1,312,191	-	Note 2
Fuyu Real Estate (Shanghai) Co., Ltd.	Industrial design, other specialized design services, car rental, other general merchandise retail, e-commerce of computers and peripherals, software, retail communications equipment, audiovisual equipment retail, automobile spare parts and supplies retail	5,191,026	(2)	7,612,500	-	-	7,612,500	20,954	83.13	17,419	3,955,208	-	Note 2
Fuhuake Precision Industry (Guizhou) Co., Ltd.	Design, processing and manufacturing operations of surface-mount circuit board	913,500	(2)	913,500	-	-	913,500	6,279	100	6,279	979,212	-	Note 2
Lankao Yufu Precision Technology Co., Ltd.	Development, manufacturing and marketing of optical lenses, glass product and metal fitting	12,212,528	(2)	11,266,500	-	-	11,266,500	(34,317)	100	(34,317)	10,511,435	-	Note 2
Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing of cell phones for 3G or higher mobile communication systems as well as design and manufacturing of metal and non-metal moulds	429,861	(2)	114,188	-	-	114,188	67,275	100	67,275	1,257,687	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2021	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2021	Net profit (loss) of the investee for the period ended March 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Book value of investments in Mainland China as of March 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2021	Note
					Remitted to Mainland China	Remitted back to Taiwan							
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 marketing; domestic trade and business in imports and exports	\$ 26,420	(2)	\$ -	\$ -	\$ -	\$ -	\$ (5,437)	37.88	\$ (2,060)	\$ (35,749)	\$ -	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	2,072,201	(2)	-	-	-	-	(129,311)	25.43	(32,888)	677,099	-	Note 2
Fuyang Soleros Technology (Nanyang) Co., Ltd.	Investment, procurement, sales, management of new energy including PV, system integration and cooperative measures and equipment; application and consultation service of related technologies	3,984,045	(2)	-	-	-	-	(40,939)	100	(40,939)	3,982,875	-	Note 2
Efeihu (Yantai) Limited	Tourism information service, ticket agency, warehousing, international trade and commission agency, retail of electronics, repair of electronic appliance and online retailing	88,620	(2)	62,069	-	-	62,069	2,096	100	2,096	215,652	-	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)	-	-	-	-	-	9.45	-	(52,489)	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2021	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2021	Net profit (loss) of the investee for the period ended March 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Book value of investments in Mainland China as of March 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2021	Note
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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
Nanjing Hongfusharp Precision Electronics Co., Ltd.	R&D, manufacturing, sales, technology service, consultation and technology transfer of precise electronics, electrooptics technology and related equipment, medical equipment and devices and automated equipment; lease of selfowned buildings and equipment; int'l trade of own and distributed products and technologies	-	(2)	5,176,500	-	-	5,176,500	-	-	-	-	-	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	205,491	(2)	121,770	-	-	121,770	2,360	53.33	1,259	43,020	-	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	141,745	(2)	-	-	-	-	(12,455)	64	(7,971)	(668,576)	-	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	13,774,206	(2)	40,160	-	-	40,160	-	3.30	-	40,160	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2021	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2021	Net profit (loss) of the investee for the period ended March 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Book value of investments in Mainland China as of March 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2021	Note
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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	\$ 1,654,960	(2)	\$ -	\$ -	\$ -	\$ -	\$ 134,529	59.52	\$ 80,072	\$ 1,422,890	\$ -	Note 2
Fusheng Optoelectronics Technology (Kunshan) Co., Ltd.	Optoelectronics technology development, technology transfer, technical consulting, technical services, development and manufacturing of optical communication modules, high-speed connectors and cables; development and testing of new energy vehicle charging systems, sales of self-produced products and photovoltaic products	327,020	(2)	-	-	-	-	27,304	35.53	9,715	245,744	-	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

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Guangxi Hongzhiyi Investment Management Co., Ltd.	Management and consulting services, trust asset management, equity investment, financial consulting, corporate management consulting, investment information consulting services	\$ 9,948	(2)	\$ 4,705	\$ -	\$ -	\$ 4,705	\$ -	50	\$ -	\$ (1,210)	\$ -	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	723,119	(2)	-	-	-	-	7	37.96	2	273,604	-	Note 2
Yuan Kang Agricultural Technology (Shenzhen) Co., Ltd.	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 related business	-	(2)	-	-	-	-	-	50	-	-	-	Note 2
Hongyi Electromechanical Technology (Anhui) Co., Ltd.	Development, manufacturing, operation, and leasing of automation equipment and its key components, automated peripheral equipment, automation fixtures, precision spindles, server drive systems, fieldbus control system, injection molding machines, and smart home devices; import/export affairs of these products and technologies	1,040,144	(2)	-	-	-	-	(21,477)	100	(21,477)	463,620	-	Note 2
Hongfei Precision Technology (Shenzhen) Co., Ltd.	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	300,471	(2)	-	-	-	-	1,016	100	1,016	168,989	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2021	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2021	Net profit (loss) of the investee for the period ended March 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Book value of investments in Mainland China as of March 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2021	Note
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Chengdu NUWA Robotics Corp.	Wholesale and production of toys and smart robots; information system integration; market information consultation; wholesale, commission, and import/export of communication products, intelligent equipment, computer software, teaching equipment, electronic products, and computer software and other related services	\$ -	(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	517,650	(2)	-	-	-	-	51,890	22.54	11,696	135,321	-	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 after-sales service	18,580	(2)	-	-	-	-	(376)	26.47	(100)	3,223	-	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	3,141,385	(2)	-	-	-	-	(643,834)	25.43	(163,748)	1,712,497	-	Note 2
Zettimage Solutions, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	405,724	(2)	-	-	-	-	(63,716)	26.07	(16,612)	32,129	-	Note 2
Zhuhai Aisheng Technology Co., Ltd.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	199,616	(2)	-	-	-	-	(14,785)	26.07	(3,855)	64,673	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2021	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2021	Net profit (loss) of the investee for the period ended March 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Book value of investments in Mainland China as of March 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2021	Note
					Remitted to Mainland China	Remitted back to Taiwan							
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	\$ 162,290	(2)	\$ -	\$ -	\$ -	\$ -	\$ (32,851)	26.07	\$ (8,565)	\$ 30,314	\$ -	Note 2
Foshan Pulida Technology Co., Ltd.	Design and sale of camera, electronic laser manufacturing machine, projector, monitor, digital video system, multi-dimension anaglyph spectacles, electronic and optoelectronic control unit, LCD display unit, precision lens and stamping die	-	(2)	-	-	-	-	-	-	-	-	-	Note 2
Kore Semiconductor, Inc.	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	1,320,438	(2)	-	-	-	-	(224,986)	27.56	(62,006)	70,855	-	Note 2
AutoCore Intelligent Technology (Nanjing) Co., Ltd.	Manufacture and development of acoustic components	3,134,139	(2)	-	-	-	-	(368,843)	71.05	(262,469)	(1,427,292)	-	Note 2
Futaihua Precision Industry (Weihai) Co., Ltd.	Manufacture and sale of copying and offset printing equipment	2,183,265	(2)	-	-	-	-	(34,371)	100	(34,371)	1,927,050	-	Note 2
Kaiyuan Communication Technology (Xiamen) Co.	Engaged in the operation of information system integration services, integrated circuit design, software development, information technology consulting services, other technology promotion services, the import and export of various commodities and technologies, the export of products of the enterprise's own production and the import of machinery and equipment, spare parts, raw and auxiliary materials required.	56,872	(3)	-	-	-	-	-	0.82	-	70,896	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2021	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2021	Net profit (loss) of the investee for the period ended March 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Book value of investments in Mainland China as of March 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2021	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Bito Robotics (Shanghai) Co., Ltd.	Engaged in the development, consultation, transfer, service, software development, electronic circuit design, information system, design and integration of industrial automation system, sales, import and export, and commission agency of industrial robots and related equipment, and automation equipment.	\$ 16,804	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	10.08	\$ -	\$ -	\$ -	Note 2
Shenzhen Huada Beidou Technology Co., Ltd.	Engaged in the operation of chip, algorithm, module and terminal technology research and development and design, integration, testing, sales and related products operating system and application software design, sales, technical consultation, technology transfer; navigation terminal, mobile communication terminal products and supporting software products technology development and sales.	3,867,637	(3)	-	-	-	-	-	0.95	-	-	-	Note 6
Shenzhen Next Generation Communications Limited	Engaged in the development of communication systems, cell phones, artificial intelligence auto-driving software and its systems, Internet of Things software and its systems, 5GSub6GHz and millimeter wave repeaters and antenna modules, electronic products and components, automotive electronic devices, and technology development of smart car electronics.	383,369	(2)	-	-	-	-	-	32	-	122,678	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2021	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2021	Net profit (loss) of the investee for the period ended March 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Book value of investments in Mainland China as of March 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2021	Note
					Remitted to Mainland China	Remitted back to Taiwan							
CloudMinds Technologies Co. Ltd.	Engaged in the production of Class II medical devices, sales of food products, import and export of goods, import and export of technology, sales of specialized products for computer information system security, technical services, production of intelligent robots, software development, computer software and auxiliary equipment, etc.	\$ 281,005	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	2.47	\$ -	\$ -	\$ -	Note 2
Rituo Electric (Shanghai) Co.	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	116,400	(2)	-	-	-	-	-	-	-	-	-	Notes 2 & 7
Company name	Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2021	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (M.O.E.A.)	Ceiling on investments in Mainland China imposed by the Investment Commission of M.O.E.A.										
HON HAI PRECISION INDUSTRY CO., LTD.	\$ 199,285,889	\$ 383,716,014	\$ -										

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 (Far East) 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 the CPAs.

Note 3. In 2014, the Company remitted US\$654,890 from its own funds to Foxtek Holdings Inc. in the British Virgin Islands to acquire 40% of the shares of 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 the Investment Commission, M.O.E.A. of an investment of US\$156,950,000 in FIH Electronics Technology (Nanjing) Co., Ltd., which has not yet been established as of March 31, 2023.

Note 5. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$13,441 in Chengdu NUWA Robotics Corp., which has not yet been established as of March 31, 2023.

Note 6. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$6,722,352 in Shenzhen Huada Beidou Technology Co., Ltd., which has not yet been established as of March 31, 2023.

- Note 7. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$40,625,267 in Prettl Electric (Shanghai) Co., Ltd., which has not yet been established as of March 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, M.O.E.A.:
1. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$3,000,000 in Guangxuhui Technology (Shenzhen) Co., Ltd., which was liquidated in 2005.
 2. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$625,000 in Shanghai Premier Image Trade Co., Ltd., which was liquidated in April 2009.
 3. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$684,091 in Dongfeng Antec (Wuhan) Automobile Electric System Co., Ltd. All of the shares were transferred in 2009.
 4. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$814,000 in Liuzhou Antec Fangshen Electric System Co., Ltd.. All of the shares were sold out in 2012.
 5. The Company was approved by the Investment Commission, M.O.E.A. 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., all of which were sold out in 2012.
 6. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$2,500,000 in Hongfuqiang Precision Electronics (Yingkou) Co., Ltd., which was liquidated in 2012.
 7. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$12,000,000 in Hong Fujin Precision Industrial (Qinhuangdao) Co., Ltd., which was liquidated in 2011.
 8. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$8,000,000 in Foxconn Technology (Qinhuangdao) Co., Ltd., which was liquidated in 2011.
 9. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$6,000,000 in Qunkang Precision Component (Kunshan) Co, Ltd. and completed the registration of business combination with Kangzhun Electronic Technology (Kunshan) Co., Ltd. at the local competent authority in 2016. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
 10. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$18,000,000 in Foshan Fuhuake Precision Electronics Co., Ltd., which was liquidated in December 2017. On October 22, 2018, the Investment Commission, M.O.E.A. approved the withdrawal of the investment of US\$13,500,000.
 11. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$690,139 in Yantai Jiray Electronic Technology Co., Ltd., which was liquidated by the local competent authority on January 18, 2018.
 12. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$53,490,425 in Champ Tech Optical (Foshan) Corporation, which was sold out in 2018. On April 26, 2019, the Investment Commission, M.O.E.A. approved the withdrawal of the investment of US\$53,490,425.
 13. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$20,000 in n Jin Ji Trading (Linyi) Co., Ltd., which was liquidated in 2019.
 14. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$112,689,109 in Kangzhun Electronic Technology (Kunshan) Co., Ltd. and completed the registration of business combination with Fuyang Electronical Technology (Changshu) Co., Ltd. at the local competent authority in 2019. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
 15. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$2,126,394 in Jiaxing Radioshack Trading Limited, which was liquidated in 2019.
 16. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$7,183,572 in FIH (Chengdu) Communication Technology Co., Ltd., which was liquidated in 2019.
 17. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$3,000,000 in Amlink (Shanghai) Ltd., which was liquidated in 2019.
 18. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$6,000,000 in Beijing Ainemo Network Technology Limited. All of the shares were sold out in 2020.
 19. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$20,000,000 in Fargan Technology Co., Ltd., which was 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 the Investment Commission, M.O.E.A. 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 the Investment Commission, M.O.E.A. 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 the Investment Commission, M.O.E.A. 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 the Investment Commission, M.O.E.A. 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 the Investment Commission, M.O.E.A. 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 the Investment Commission, M.O.E.A. 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 the Investment Commission, M.O.E.A. 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 the Investment Commission, M.O.E.A. 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 the Investment Commission, M.O.E.A. of an investment of US\$1,593,143 in Jin Ji Full Precision Machinery (Qinhuangdao) Co., Ltd., which was liquidated in 2022.
 40. The Company was approved by the Investment Commission, M.O.E.A. 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 the Investment Commission, M.O.E.A. of an investment of US\$8,900,000 in G-TECH Optoelectronics (Shenzhen) Co., Ltd., which was liquidated in March 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:
- 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, M.O.E.A., 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 Investment 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., 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., 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 Fultong Trading Co., Ltd., Huaian Fuyang Soleros 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 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., 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 (Zhengzhou) 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, Foxconn Internet Advanced Technology (Shaoxing) Co.,Ltd, 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., 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., Yantaishi Fultong 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., 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., 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., 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

March 31, 2023

Table 12

Expressed in thousands of New Taiwan Dollars

EXCEPT AS OTHERWISE INDICATED)

Name of security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount			Discount unamortized	Book value	Status of guarantee	Note
						Issued amount	Repaid amount	Balance - end of period				
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	"	
Second debenture issue of 2015	"											
Bond G		2015/06/24	10 years	"	1.90	500,000	-	500,000	-	500,000	"	

Name of security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount		Balance - end of period	Discount unamortized	Book value	Status of guarantee	Note
						Issued amount	Repaid amount					
Third debenture issue of 2015	Bank SinoPac											
Bond H Fourth debenture issue of 2015	"	2015/09/29	12 years	Note 1	2.00	\$ 300,000	\$ -	\$ 300,000	\$ -	\$ 300,000	None	
Bond G	"	2015/11/30	10 years	"	1.75	100,000	-	100,000	-	100,000	"	
Bond H First debenture issue of 2016	"	"	12 years	"	1.95	200,000	-	200,000	-	200,000	"	
Bond F	"	2016/06/07	7 years	"	0.95	1,800,000	-	1,800,000	-	1,800,000	"	
Bond G Second debenture issue of 2016	"	"	10 years	"	1.20	1,800,000	-	1,800,000	-	1,800,000	"	
Bond F First debenture issue of 2017	"	105/08/08	7 years	"	0.90	2,900,000	-	2,900,000	-	2,900,000	"	
Bond D	"	2017/05/17	7 years	"	1.36	900,000	-	900,000	-	900,000	"	
Bond E Second debenture issue of 2017	"	"	10 years	"	1.53	400,000	-	400,000	-	400,000	"	
Bond E	"	2017/08/08	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	"	

Table 12, Page 2

Name of security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount		Balance - end of period	Discount unamortized	Book value	Status of guarantee	Note
						Issued amount	Repaid amount					
Third debenture issue of 2017	Bank SinoPac	2017/11/16	7 years	Note 1	1.18	\$ 1,950,000	\$ -	1,950,000	\$ -	\$ 1,950,000	None	
Bond C												
Bond D		"	10 years	"	1.40	1,000,000	-	1,000,000	-	1,000,000	"	
First debenture issue of 2018	"	2018/05/09	5 years	"	0.89	3,100,000	-	3,100,000	-	3,100,000	"	
Bond B												
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	"	2018/07/27	5 years	"	0.87	3,900,000	-	3,900,000	-	3,900,000	"	
Bond C												
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	"	2019/10/22	5 years	"	0.80	1,900,000	-	1,900,000	-	1,900,000	"	
Bond B												
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	"	2020/01/09	5 years	"	0.81	1,700,000	-	1,700,000	-	1,700,000	"	
Bond A												
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 3

Name of security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount		Balance - end of period	Discount unamortized	Book value	Status of guarantee	Note
						Issued amount	Repaid amount					
First debenture issue of 2020	Bank SinoPac											
Bond A		2020/05/14	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		2020/09/09	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	"	
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		2021/05/14	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	"	

Table 12, Page 4

Name of security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount		Balance - end of period	Discount unamortized	Book value	Status of guarantee	Note
						Issued amount	Repaid amount					
Third debenture issue of 2021	Bank SinoPac											
Bond A		2021/12/08	3 years	Note 1	0.55	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	None	
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	7 years	"	0.70	JPY 2,500,000 thousand	-	JPY 2,500,000 thousand	-	JPY\$2,500,000thousand	"	

Table 12, Page 5

Name of security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount		Balance - end of period	Discount unamortized	Book value	Status of guarantee	Note
						Issued amount	Repaid amount					
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\$700,000 thousand	-	US\$700,000 thousand	-	US\$700,000 thousand	“	
First convertible debenture issue of 2018	-	2018/02/12	5 years	“	0.00	1,500,000	(1,500,000)	-	-	-	“	
First overseas convertible debenture issue of 2021	-	2021/08/05	5 years	“	0.00	19,584,600	-	19,183,116	-	19,183,116	“	

Note 1. Nominal amount of loan principal to be repaid in one lump sum payment at maturation; interest rate calculated as a single payment on an annual basis since the date of issuance based on the coupon rate.

Note 2. Nominal amount of loan principal to be repaid in one lump sum payment at maturation; interest rate calculated as a single payment on a six-month basis since the date of issuance based on the coupon rate.

Table 12, Page 6

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Major shareholders' information
March 31, 2023

Table 13

Name of major shareholder	Shareholding	
	Number of shares held	Ownership (%)
Terry Gou	1,742,198,518	12.56 %