

**HON HAI PRECISION INDUSTRY CO., LTD. AND
SUBSIDIARIES**

**CONSOLIDATED FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REVIEW REPORT**

SEPTEMBER 30, 2023 AND 2022

For the convenience of readers and for information purpose only, the auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language auditors' report and financial statements shall prevail.

INDEPENDENT AUDITORS' REVIEW REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of Hon Hai Precision Industry Co., Ltd.

Introduction

We have reviewed the accompanying consolidated balance sheets of Hon Hai Precision Industry Co., Ltd. and its subsidiaries (the "Group") as at September 30, 2023 and 2022, and the related consolidated statements of comprehensive income for the three-month and nine-month periods ended September 30, 2023 and 2022, as well as the consolidated statements of changes in equity and of cash flows for the nine-month periods ended September 30, 2023 and 2022, 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\$556,268,054 thousand and NT\$550,845,162 thousand, constituting 13.69% and 12.55% of the consolidated total assets, and total liabilities of NT\$190,929,145 thousand and NT\$215,525,039 thousand, constituting 8.03% and 7.87% of the consolidated total liabilities as at September 30, 2023 and 2022, respectively, and the total comprehensive income (loss) (including share of profit (loss) and other comprehensive income of associates and joint ventures accounted for using equity method) of NT\$2,574,390 thousand, NT\$4,917,831 thousand, (NT\$1,121,572) thousand and NT\$10,783,972 thousand, constituting 2.52%, 6.94%, 0.96% and 6.69% of the consolidated total comprehensive income for the three-month and nine-month periods ended September 30, 2023 and 2022, respectively. These amounts and the information disclosed in Note 13 were based solely on the unreviewed financial statements of these companies as at September 30, 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 September 30, 2023 and 2022, and of its consolidated financial performance for the three-month and nine-month periods ended September 30, 2023 and 2022 and its consolidated cash flows for the nine-month periods ended September 30, 2023 and 2022 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
November 14, 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
SEPTEMBER 30, 2023, DECEMBER 31, 2022 AND SEPTEMBER 30, 2022
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Assets			September 30, 2023		December 31, 2022		September 30, 2022	
			Amount	%	Amount	%	Amount	%
Current assets								
1100	Cash and cash equivalents	6(1)	\$ 1,208,030,158	30	\$ 1,062,326,324	26	\$ 1,200,621,633	27
1110	Financial assets at fair value through profit or loss - current	6(2)	6,484,552	-	4,664,142	-	12,884,260	-
1120	Financial assets at fair value through other comprehensive income - current	6(3)	-	-	44,069	-	178,943	-
1136	Financial assets at amortised cost, net - current	6(4) and 8	84,201,214	2	17,696,967	-	26,450,027	1
1139	Financial assets for hedging - current	(5)	1,072	-	-	-	84,963	-
1170	Accounts receivable, net	(6)	965,052,879	24	1,060,980,085	26	1,245,474,293	29
1180	Accounts receivable - related parties, net	7	24,005,881	1	37,710,086	1	23,641,556	1
1200	Other receivables	6(7)(12)	67,231,817	2	56,002,627	1	51,398,623	1
1210	Other receivables - related parties	7	2,379,180	-	1,719,679	-	2,360,071	-
130X	Inventories	6(8)	772,292,910	19	939,022,052	23	880,547,988	20
1410	Prepayments		19,150,873	-	17,280,096	-	20,737,216	-
1470	Other current assets	6(4)	1,732,438	-	3,059,394	-	3,303,500	-
11XX	Total current assets		3,150,562,974	78	3,200,505,521	77	3,467,683,073	79
Non-current assets								
1510	Financial assets at fair value through profit or loss - non-current	6(2)	92,769,899	2	88,397,440	2	89,233,917	2
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	78,618,594	2	84,586,400	2	90,064,295	2
1535	Financial assets at amortised cost, net-non-current	6(4)	7,397,299	-	12,913,993	-	12,633,573	-
1550	Investments accounted for using equity method	6(9)	200,772,188	5	239,489,049	6	238,244,089	6
1600	Property, plant and equipment	6(10), 7 and 8	383,186,122	9	362,404,684	9	347,308,594	8
1755	Right-of-use assets	6(11), 7 and 8	41,378,945	1	40,405,796	1	40,328,392	1
1760	Investment property - net	6(13)	10,044,300	-	10,438,085	-	10,698,675	-
1780	Intangible assets	6(14)	50,526,828	2	46,660,039	1	46,929,131	1
1840	Deferred income tax assets		19,782,674	-	20,761,532	1	19,695,143	-
1900	Other non-current assets	6(12)(15)	28,349,372	1	27,411,741	1	26,090,252	1
15XX	Total non-current assets		912,826,221	22	933,468,759	23	921,226,061	21
1XXX	Total assets		\$ 4,063,389,195	100	\$ 4,133,974,280	100	\$ 4,388,909,134	100

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
SEPTEMBER 30, 2023, DECEMBER 31, 2022 AND SEPTEMBER 30, 2022
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Liabilities and Equity			September 30, 2023		December 31, 2022		September 30, 2022	
			Amount	%	Amount	%	Amount	%
Current liabilities								
2100	Short-term loans	6(17)	\$ 541,868,633	13	\$ 582,610,083	14	\$ 728,317,675	17
2110	Short-term notes and bills payable	6(16)	59,203,030	2	31,491,497	1	25,815,252	1
2120	Financial liabilities at fair value through profit or loss - current	6(2)	971,788	-	3,595,029	-	1,966,877	-
2126	Financial liabilities for hedging - current	6(5)	-	-	-	-	117,321	-
2170	Accounts payable		937,709,147	23	1,050,264,198	25	1,193,794,959	27
2180	Accounts payable - related parties	7	18,375,770	-	18,676,748	-	15,099,348	-
2200	Other payables	6(18) and 7	227,263,183	6	246,735,591	6	233,192,181	5
2230	Current tax liabilities		20,687,016	1	24,602,394	1	22,843,190	1
2250	Provisions for liabilities - current	6(25)	2,295,991	-	3,891,380	-	3,866,500	-
2280	Lease liabilities - current	7	7,812,734	-	8,333,100	-	6,854,394	-
2320	Long-term liabilities, current portion	6(20)(21)	100,098,379	2	33,092,726	1	33,013,845	1
2399	Other current liabilities - other	6(19)	96,699,890	2	110,520,773	3	103,964,946	2
21XX	Total current liabilities		2,012,985,561	49	2,113,813,519	51	2,368,846,488	54
Non-current liabilities								
2530	Corporate bonds payable	6(20)	238,716,700	6	245,282,706	6	239,773,303	5
2540	Long-term loans	6(21)	48,444,662	2	55,734,601	1	70,732,959	2
2550	Provisions for liabilities - non-current	6(25)	3,446,069	-	459,026	-	459,851	-
2570	Deferred income tax liabilities		43,216,065	1	39,123,808	1	30,624,905	1
2580	Lease liabilities - non-current	7	16,222,190	-	17,461,579	1	18,312,728	-
2600	Other non-current liabilities	6(24)	13,220,035	-	11,568,002	-	11,283,576	-
25XX	Total non-current liabilities		363,265,721	9	369,629,722	9	371,187,322	8
2XXX	Total liabilities		2,376,251,282	58	2,483,443,241	60	2,740,033,810	62
Equity								
Equity attributable to owners of parent								
	Share capital	6(26)						
3110	Common stock		138,629,906	4	138,629,906	4	138,629,906	3
	Capital reserve	6(27)						
3200	Capital surplus		194,299,877	5	193,794,160	5	195,803,261	4
	Retained earnings	6(28)						
3310	Legal reserve		199,205,382	5	184,894,008	4	184,894,008	4
3320	Special reserve		82,154,208	2	89,505,893	2	89,505,893	2
3350	Unappropriated retained earnings		934,184,544	23	925,890,351	22	884,773,164	20
	Other equity interest	6(29)						
3400	Other equity interest		(63,459,044)	(2)	(82,154,208)	(2)	(44,593,556)	-
3500	Treasury stocks	6(26)	(15,194)	-	(15,194)	-	(15,194)	-
31XX	Equity attributable to owners of the parent		1,484,999,679	37	1,450,544,916	35	1,448,997,482	33
36XX	Non-controlling interest	6(30)	202,138,234	5	199,986,123	5	199,877,842	5
3XXX	Total equity		1,687,137,913	42	1,650,531,039	40	1,648,875,324	38
	Commitments and contingent liabilities	9						
	Subsequent events	11						
3X2X	Total liabilities and equity		\$ 4,063,389,195	100	\$ 4,133,974,280	100	\$ 4,388,909,134	100

The accompanying notes are an integral part of these consolidated financial statements.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

NINE MONTHS ENDED SEPTEMBER 30, 2023 AND 2022

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

Items	Notes	Three months ended September 30				Nine months ended September 30			
		2023		2022		2023		2022	
		Amount	%	Amount	%	Amount	%	Amount	%
4000 Operating revenue	6(31) and 7	\$ 1,543,163,653	100	\$ 1,746,604,787	100	\$ 4,310,149,182	100	\$ 4,663,968,546	100
5000 Operating costs	6(8)(35) and 7	(1,440,410,156)	(93)	(1,638,977,070)	(94)	(4,035,484,046)	(94)	(4,374,947,427)	(94)
5900 Net operating margin		102,753,497	7	107,627,717	6	274,665,136	6	289,021,119	6
Operating expenses	6(35)								
6100 Selling expenses		(5,366,675)	-	(7,865,102)	-	(16,935,761)	-	(21,698,252)	-
6200 General and administrative expenses		(24,080,087)	(2)	(21,240,053)	(1)	(62,846,404)	(1)	(57,614,297)	(1)
6300 Research and development expenses		(27,156,833)	(2)	(29,973,118)	(2)	(77,284,649)	(2)	(80,153,294)	(2)
6000 Total operating expenses		(56,603,595)	(4)	(59,078,273)	(3)	(157,066,814)	(3)	(159,465,843)	(3)
6900 Operating profit		46,149,902	3	48,549,444	3	117,598,322	3	129,555,276	3
Non-operating income and expenses									
7100 Interest income	6(32)	20,868,596	1	11,601,392	1	59,970,158	1	28,876,672	1
7010 Other income	6(33)	3,306,486	-	2,985,046	-	7,637,260	-	6,872,990	-
7020 Other gains and losses	6(34)	1,804,804	-	(3,617,014)	-	4,273,064	-	(15,808,237)	-
7050 Finance costs	6(37)	(17,747,223)	(1)	(10,093,009)	(1)	(49,304,321)	(1)	(22,021,953)	(1)
7060 Share of profit (loss) of associates and joint ventures accounted for using equity method	6(9)	2,834,836	-	1,770,453	-	(14,848,553)	-	7,586,132	-
7000 Total non-operating income and expenses		11,067,499	-	2,646,868	-	7,727,608	-	5,505,604	-
7900 Profit before income tax		57,217,401	3	51,196,312	3	125,325,930	3	135,060,880	3
7950 Income tax expense	6(38)	(9,727,497)	(1)	(9,503,472)	(1)	(28,793,587)	(1)	(29,094,898)	(1)
8200 Profit for the period		\$ 47,489,904	2	\$ 41,692,840	2	\$ 96,532,343	2	\$ 105,965,982	2

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
NINE MONTHS ENDED SEPTEMBER 30, 2023 AND 2022

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

Items		Notes	Three months ended September 30				Nine months ended September 30							
			2023		2022		2023		2022					
			Amount	%	Amount	%	Amount	%	Amount	%				
Other comprehensive income														
Components of other comprehensive income (loss) that will not be reclassified to profit or loss														
8316	Unrealised loss on valuation of financial assets at fair value through other comprehensive income	6(29)(30)	\$	(5,586,177)	-	\$	(15,262,339)	(1)	\$	(8,728,450)	-	\$	(33,841,534)	(1)
8320	Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method	6(29)		258,020	-		(721,772)	-		524,245	-		(4,636,801)	-
8349	Income tax related to components of other comprehensive loss that will not be reclassified to profit or loss	6(38)		821,002	-		2,372,643	-		494,578	-		3,334,717	-
8310	Other comprehensive loss that will not be reclassified to profit or loss			(4,507,155)	-		(13,611,468)	(1)		(7,709,627)	-		(35,143,618)	(1)
Components of other comprehensive income (loss) that will be reclassified to profit or loss														
8361	Financial statements translation differences of foreign operations	6(29)(30)		57,660,978	4		44,064,098	3		31,670,022	1		99,366,206	2
8368	Gain (loss) on hedging instrument	6(5)		153,404	-		(23,411)	-		(249,754)	-		(411,697)	-
8370	Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method	6(29)		1,329,879	-		(1,247,160)	-		(2,893,670)	-		(8,720,489)	-
8399	Income tax related to components of other comprehensive loss that will be reclassified to profit or loss	6(38)		7,117	-		3,510	-		37,462	-		61,753	-
8360	Other comprehensive income that will be reclassified to profit or loss			59,151,378	4		42,797,037	3		28,564,060	1		90,295,773	2
8300	Other comprehensive income for the period		\$	54,644,223	4	\$	29,185,569	2	\$	20,854,433	1	\$	55,152,155	1
8500	Total comprehensive income for the period		\$	102,134,127	6	\$	70,878,409	4	\$	117,386,776	3	\$	161,118,137	3
Profit attributable to:														
8610	Owners of the parent		\$	43,127,846	3	\$	38,759,192	2	\$	88,953,088	2	\$	101,503,473	2
8620	Non-controlling interest			4,362,058	-		2,933,648	-		7,579,255	-		4,462,509	-
			\$	47,489,904	3	\$	41,692,840	2	\$	96,532,343	2	\$	105,965,982	2
Comprehensive income attributable to:														
8710	Owners of the parent		\$	92,172,500	6	\$	62,155,941	3	\$	108,138,831	3	\$	147,032,869	3
8720	Non-controlling interest			9,961,627	1		8,722,468	1		9,247,945	-		14,085,268	-
			\$	102,134,127	7	\$	70,878,409	4	\$	117,386,776	3	\$	161,118,137	3
Earnings per share (in dollars)														
9750	Basic earnings per share	6(39)		3.11			2.80			6.42			7.32	
9850	Diluted earnings per share			3.07			2.75			6.32			7.18	

The accompanying notes are an integral part of these consolidated financial statements.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
NINE MONTHS ENDED SEPTEMBER 30, 2023 AND 2022
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Equity attributable to owners of the parent													

The accompanying notes are an integral part of these consolidated financial statements.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
NINE MONTHS ENDED SEPTEMBER 30, 2023 AND 2022
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

		Nine months ended September 30	
	Notes	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before income tax		\$ 125,325,930	\$ 135,060,880
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(35)	58,612,746	50,578,685
Amortization	6(35)	4,505,083	4,442,123
Cost of share-based payments	6(36)	1,937,817	1,078,983
Provision for doubtful accounts and sales discount	12(2)	3,619,888	2,708,329
Impairment loss	6(34)	482,537	294,037
Gain on disposal of property, plant and equipment, net	6(34)	(3,845,433)	(352,799)
Loss on financial assets or liabilities at fair value through profit or loss, net	6(34)	6,145,860	6,989,766
Share of profit of associates and joint ventures accounted for using equity method	6(9)	14,848,553	(7,586,132)
Gain on disposal of investments	6(34)	(5,132,956)	(2,069,094)
Interest expense	6(37)	48,557,815	21,835,408
Interest income	6(32)	(59,970,158)	(28,876,672)
Dividend income	6(33)	(3,141,913)	(3,431,690)
Gain from lease modification	6(11)	(288,008)	(2,117)
Loss on disposal of intangible assets	6(34)	284,924	-
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss, mandatorily measured at fair value		(8,311,281)	1,063,462
Hedging instruments		(250,824)	689,446
Notes receivable		(76,266)	399,163
Accounts receivable		103,613,650	(92,032,836)
Accounts receivable - related parties		13,928,101	13,426,295
Other receivables		(4,926,174)	5,917,535
Inventories		175,921,184	(178,874,413)
Prepayments		(1,748,717)	(2,670,785)
Changes in operating liabilities			
Accounts payable		(121,945,499)	138,508,989
Accounts payable - related parties		(389,532)	(5,924,115)
Other payables		(21,239,994)	22,342,260
Provisions for liabilities		1,391,654	1,019,118
Contract liabilities		(856,722)	6,054,656
Other current liabilities		(13,419,794)	36,183,058
Accrued pension liabilities		(119,743)	(48,331)
Cash inflow generated from operations		313,512,728	126,723,209
Income taxes paid		(27,360,156)	(30,179,901)
Net cash flows from operating activities		286,152,572	96,543,308

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
NINE MONTHS ENDED SEPTEMBER 30, 2023 AND 2022
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

		Nine months ended September 30	
	Notes	2023	2022
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through profit or loss		\$ (4,413,245)	\$ (11,563,044)
Proceeds from disposal of financial assets at fair value through profit or loss		89,212	-
(Acquisition) disposal of financial assets at amortised cost - current		(65,243,913)	32,846,323
Acquisition of financial assets at amortised cost-non-current		(2,317,061)	(2,478,980)
Proceeds from disposal of financial assets at amortised cost-non-current		3,902,137	-
Repayment of financial assets at amortised cost at due date		2,864,680	2,878,200
Acquisition of financial assets at fair value through other comprehensive income		(3,253,572)	(5,232,558)
Proceeds from disposal of financial assets at fair value through other comprehensive income		1,883,629	1,302,539
(Increase) decrease in other receivables due from related parties		(237,697)	711,529
Decrease in other receivables		-	703,187
Decrease in other current assets		1,790,906	7,446,994
Net cash flow (used in) from acquisition of subsidiaries		(6,400,916)	214,395
Proceeds from disposal of subsidiaries		1,323,322	1,392,865
Acquisition of investments accounted for using equity method		(3,160,883)	(44,658,676)
Proceeds from disposal of investments accounted for using equity method		1,190,759	649,101
Return of capital from investments accounted for using equity method	6(9)	24,734,235	-
Acquisition of property, plant and equipment	6(41)	(71,584,266)	(68,178,057)
Proceeds from disposal of property, plant and equipment	6(41)	7,865,479	3,405,834
Acquisition of investment properties		-	(105)
Proceeds from disposal of investment properties		41,179	49,282
Acquisition of right-of-use assets		(1,615,092)	(175,887)
Acquisition of intangible assets		(1,672,815)	(892,339)
Proceeds from disposal of intangible assets		99,429	1,298,900
Increase in other non-current assets		(2,218,395)	(1,713,920)
Dividends received		9,052,995	13,899,037
Interest received		52,477,837	29,959,678
Other investing activities		(310,900)	479,420
Exchange of intangible assets received	6(14)	-	299,630
Net cash flows used in investing activities		<u>(55,112,956)</u>	<u>(37,356,652)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
(Decrease) increase in short-term loans		(47,949,518)	158,531,223
Increase in short-term notes and bills payable		27,895,554	1,825,705
Proceeds from issuing bonds		48,850,000	15,100,000
Repayments of bonds		(13,400,000)	(17,400,000)
Proceeds from long-term debt		17,637,023	18,180,014
Repayments of long-term debt		(8,229,940)	(3,698,322)
Increase (decrease) in other non-current liabilities		2,154,718	(508,320)
Payment of lease liabilities		(7,961,732)	(7,056,745)
Changes in other non-controlling interests	6(30)	151,871	(6,619,851)
Cash dividends paid to non-controlling interest	6(30)	(7,247,705)	(6,938,076)
Interest paid		(42,954,021)	(18,412,447)
Cash dividends paid	6(28)	(73,473,850)	(72,087,551)
Net cash flows (used in) from financing activities		<u>(104,527,600)</u>	<u>60,915,630</u>
Net effect of changes in foreign currency exchange rates		<u>19,191,818</u>	<u>21,102,336</u>
Net increase in cash and cash equivalents		<u>145,703,834</u>	<u>141,204,622</u>
Cash and cash equivalents at beginning of period		<u>1,062,326,324</u>	<u>1,059,417,011</u>
Cash and cash equivalents at end of period		<u>\$ 1,208,030,158</u>	<u>\$ 1,200,621,633</u>

The accompanying notes are an integral part of these consolidated financial statements.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2023 AND 2022
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT AS OTHERWISE INDICATED)

1. HISTORY AND ORGANISATION

Hon Hai Precision Industry Co., Ltd. (the “Company”) was incorporated as a company limited by shares under the provisions of the Company Act of the Republic of China (R.O.C.). The Company and its subsidiaries (collectively referred herein as the “Group”) are primarily engaged in the manufacture, sales and service of connectors, case, thermal module, wired/wireless communication products, optical products, power supply modules, and assemblies for use in the IT, communications, automotive equipment, precision molding, automobile, and consumer electronics industries.

2. THE DATE OF AUTHORISATION FOR ISSUANCE OF THE CONSOLIDATED FINANCIAL STATEMENTS AND PROCEDURES FOR AUTHORISATION

These consolidated financial statements were reported to the Board of Directors on November 14, 2023.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

(1) Effect of the adoption of new issuances of or amendments to International Financial Reporting Standards (“IFRS”) that came into effect as endorsed by the Financial Supervisory Commission (“FSC”)

New standards, interpretations and amendments endorsed by the FSC and became effective from 2023 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IAS 1, ‘Disclosure of accounting policies’	January 1, 2023
Amendments to IAS 8, ‘Definition of accounting estimates’	January 1, 2023
Amendments to IAS 12, ‘Deferred tax related to assets and liabilities arising from a single transaction’	January 1, 2023
Amendments to IAS 12, ‘International tax reform - pillar two model rules’	May 23, 2023

Except for the following, the above standards and interpretations have no significant impact to the Group’s financial condition and financial performance based on the Group’s assessment. The quantitative impact will be disclosed when the assessment is complete.

Amendments to IAS 12, “International tax reform - pillar two model rules”

The amendments give companies temporary relief from accounting for deferred income taxes arising from the tax law enacted or substantively enacted to implement the Pillar Two model rules published by the Organisation for Economic Co-operation and Development (OECD).

An entity shall neither recognise nor disclose information about deferred tax assets and liabilities related to Pillar Two income taxes.

(2) Effect of new issuances of or amendments to IFRSs as endorsed by the FSC but not yet adopted by the Group

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IFRS 16, 'Lease liability in a sale and leaseback'	January 1, 2024
Amendments to IAS 1, 'Classification of liabilities as current or non-current'	January 1, 2024
Amendments to IAS 1, 'Non-current liabilities with covenants'	January 1, 2024
Amendments to IAS 7 and IFRS 7, 'Supplier finance arrangements'	January 1, 2024

The above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

(3) IFRSs issued by IASB but not yet endorsed by the FSC

New standards, interpretations and amendments issued by IASB but not yet included in the IFRSs as endorsed by the FSC are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IFRS 10 and IAS 28, 'Sale or contribution of assets between an investor and its associate or joint venture'	To be determined by International Accounting Standards Board
IFRS 17, 'Insurance contracts'	January 1, 2023
Amendments to IFRS 17, 'Insurance contracts'	January 1, 2023
Amendment to IFRS 17, 'Initial application of IFRS 17 and IFRS 9 – comparative information'	January 1, 2023
Amendments to IAS 21, 'Lack of exchangeability'	January 1, 2025

The above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Unless otherwise stated, the principal accounting policies applied in the preparation of these consolidated financial statements set out below have been consistently applied to all the periods presented.

(1) Compliance statement

The consolidated financial statements of the Group have been prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and the

International Accounting Standard 34, 'Interim financial reporting' that came into effect as endorsed by the FSC.

This consolidated financial report does not include all disclosures required by International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the FSC (collectively referred herein as the "IFRSs") for the entire annual financial report.

(2) Basis of preparation

A. Except for the following items, these consolidated financial statements have been prepared under the historical cost convention:

- (a) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.
- (b) Financial assets at fair value through other comprehensive income.
- (c) Defined benefit liabilities recognised based on the net amount of pension fund assets less present value of defined benefit obligation.

B. The preparation of financial statements in conformity with IFRSs requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

- (a) All subsidiaries are included in the Group's consolidated financial statements. Subsidiaries are all entities (including structured entities) controlled by the Group. The Group controls an entity when the Group is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. Consolidation of subsidiaries begins from the date the Group obtains control of the subsidiaries and ceases when the Group loses control of the subsidiaries.
- (b) Inter-company transactions, balances and unrealised gains or losses on transactions between companies within the Group are eliminated. Accounting policies of subsidiaries have been adjusted where necessary to ensure consistency with the policies adopted by the Group.
- (c) Profit or loss and each component of other comprehensive income are attributed to the owners of the parent and to the non-controlling interests. Total comprehensive income is attributed to the owners of the parent and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.
- (d) Changes in a parent's ownership interest in a subsidiary that do not result in the parent losing control of the subsidiary (transactions with non-controlling interests) are accounted for as equity transactions, i.e. transactions with owners in their capacity as

owners. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognised directly in equity.

- (e) When the Group loses control of a subsidiary, the Group remeasures any investment retained in the former subsidiary at its fair value. That fair value is regarded as the fair value on initial recognition of a financial asset or the cost on initial recognition of the associate or joint venture. Any difference between fair value and carrying amount is recognised in profit or loss. All amounts previously recognised in other comprehensive income in relation to the subsidiary should be reclassified from equity to profit or loss or transferred to retained earnings as specified by applicable IFRSs.

B. Subsidiaries included in the consolidated financial statements:

Investor	Subsidiary	Main Business Activities	Ownership (%)			Notes
			September 30, 2023	December 31, 2022	September 30, 2022	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Investment holdings in companies in Mainland China, Hong Kong, Europe and America primarily engaged in manufacturing, sale, research and development of computer cases, connectors and computer components	100	100	100	(a) (b) (f) (g) (h)
Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd. and subsidiaries	Investment holdings in hi-tech companies in Asia-Pacific and America	100	100	100	(h)
Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd. and subsidiaries	Venture capital investments and provides planning, advisory and business operation and management services; its investees are primarily engaged in manufacturing and sales of computer terminal monitors and related components, data storage and processing equipment	100	100	100	(h)
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	(c) (h)
Hon Hai Precision Industry Co., Ltd.	Hon Yuan International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing of computer terminal monitors and related components and integrated circuit design	100	100	100	(h)

Investor	Subsidiary	Main Business Activities	Ownership (%)			Notes
			September 30, 2023	December 31, 2022	September 30, 2022	
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing of computer terminal monitors and related components and integrated circuit design	100	100	100	(h)
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	(h)
Hon Hai Precision Industry Co., Ltd.	Hon Hai/ Foxconn Logistics California LLC.	Logistics services in America	100	100	100	(h)
Hon Hai Precision Industry Co., Ltd.	Hon Hai/ Foxconn Logistics Texas LLC.	Logistics services in America	100	100	100	(h)
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd. and subsidiaries	Investment holdings in companies in Mainland China primarily engaged in manufacturing and sales of power supply modules, application modules and network cables assemblies	100	100	100	(h)
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore (Pte) Ltd. and subsidiaries	Asia-Pacific sales company and development of educational technology	100	100	100	(h)
Hon Hai Precision Industry Co., Ltd.	Foxconn International Inc.	Patent applications in America	100	100	100	(h)
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Leasing services	100	100	100	(h)
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology -Hong Kong Limited and subsidiaries	Investment holdings in companies in Mainland China, primarily engaged in manufacturing and trading of portable cameras	99.96	99.96	99.96	(h)
Hon Hai Precision Industry Co., Ltd.	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	100	100	100	(h)
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	(h)

Investor	Subsidiary	Main Business Activities	Ownership (%)			Notes
			September 30, 2023	December 31, 2022	September 30, 2022	
Hon Hai Precision Industry Co., Ltd.	Hong Jin Chang Holdings Co., Ltd.- Hong Kong	Investment holdings and reinvestment in businesses relating to robots, equipment, molds, parts, accessories and corresponding services	-	-	100	(f)
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V.- Netherlands and subsidiaries	Investment holdings in companies in Europe	100	100	100	(h)
Hon Hai Precision Industry Co., Ltd.	Syntrend Creative Park Co., Ltd.	Retail of office machinery and equipment and electronic appliances, and information/software services	74.8	74.8	74.8	(h)
Hon Hai Precision Industry Co., Ltd.	Perobot Co., Ltd.	Sales, software development, repair services, after-sale services and rental services of robots	100	100	100	(h)
Hon Hai Precision Industry Co., Ltd.	ECMMS Precision Singapore Pte. Ltd.	Manufacturing and sales of computers and data processing equipment	100	100	100	(h)
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Eletronicos Ltda.	Manufacturing WIFI cards and modules	100	100	100	(h)
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	(h)
Hon Hai Precision Industry Co., Ltd.	Asia Pacific Telecom Co., Ltd.	Telecom industry, storage of data and manufacturing of wire or wireless communication, installation of computer and satellite TV channels and telecom-related business, and providing 3rd-Generation of mobile phone services	36.89	36.89	36.89	(d)
Hon Hai Precision Industry Co., Ltd.	Foxtron Vehicle Technologies Co., Ltd.	Complete electric vehicles design and development, including technical authorisation and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems	49.92	51	51	(e)

Investor	Subsidiary	Main Business Activities	Ownership (%)			Notes
			September 30, 2023	December 31, 2022	September 30, 2022	
Hon Hai Precision Industry Co., Ltd.	Socle Technology Corporation	Design, manufacture and sales of electronic components and software	100	100	100	(h)
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	(h)

- (a) In January 2022, the Group's subsidiary, Fulian Yuzhan Precision Technology Co., Ltd., acquired 63% equity interest in Shenzhen Hengdrive Electric Co., Ltd. at a price of RMB 378,000 thousand. Shenzhen Hengdrive Electric Co., Ltd. was included in the consolidated financial statements starting from the acquisition date.
- (b) In January 2022, the Group disposed a 100% equity interest in the subsidiary, Foshan Pulida Technology Co., Ltd., at a price of RMB 381,893 thousand and recognised total gain on disposal in the amount of RMB 276,029 thousand. Foshan Pulida Technology Co., Ltd. was not anymore included consolidated financial statements starting from the date of disposal.
- (c) In May 2022, the Group's subsidiary, Bon Shin International Investment Co., Ltd., participated in the cash capital increase of the investee, XSEMI Corporation, whose 49% equity interest was formerly held by Bon Shin International Investment Co., Ltd. through acquiring new shares of XSEMI Corporation at a price of \$1,599,000. Bon Shin International Investment Co., Ltd. cumulatively acquired 51% equity interest in XSEMI Corporation which was included in the consolidated financial statements starting from the date control was obtained.

On May 17, 2023, the Group sold 6% of the shares held in XSEMI Corporation and received cash amounting to \$204,000. In June 2023, the Group lost majority of the seats in the company's Board of Directors. As a result, the Group lost its control over XSEMI Corporation and it was not anymore included in the consolidated financial statements. The Group recognised its investments in the former subsidiary at fair value on the date that control ceased amounting to \$1,602,920 (shown as 'investments accounted for under equity method') and recognised gain of \$221,741 presented as 'other gains and losses'. The major assets of the subsidiary when it ceased to be included in the consolidated financial statements were investments accounted for under equity method amounting to \$3,036,895.

- (d) The Group subscribed the equity interest in Asia Pacific Telecom Co., Ltd. (APT) in 2019 and included APT as a subsidiary as the Group had acquired the majority voting rights in the

shareholders' meeting of APT and directed the relevant activities of APT. Refer to Note 12(4) for details.

- (e) The Group included Foxtron Vehicle Technologies Co., Ltd. as a subsidiary as the Group had acquired the majority voting rights in the shareholders' meeting of Foxtron Vehicle Technologies Co., Ltd. and directed the relevant activities of Foxtron Vehicle Technologies Co., Ltd.
- (f) The Group's subsidiary, Hong Jin Chang Holdings Co., Ltd.-Hong Kong, was dissolved and liquidated during the year ended December 31, 2022.
- (g) On July 3, 2023, the Group's subsidiary, Foxconn Interconnect Technology Singapore Pte. Ltd., acquired Prettl SWH GmbH and its subsidiary at an adjusted price of EUR 193,091 thousand. Prettl SWH GmbH and its subsidiary were included in the consolidated financial statements starting from the acquisition date. Prettl SWH GmbH then changed its name to FIT Voltaira group GmbH ("Voltaira"). Refer to Note 6(40) for relevant information.
- (h) The financial statements of the entity as of and for the nine-month periods ended September 30, 2023 and 2022, were not reviewed by independent auditors as the entity did not meet the definition of significant subsidiary.
- (i) The financial statements of certain consolidated subsidiaries for the nine-month periods ended September 30, 2023 and 2022, were not reviewed by independent auditors, which statements reflect total assets of \$437,621,495 and \$397,098,225, constituting 10.77% and 9.05% of total consolidated assets, and total liabilities of \$190,929,145 and \$215,525,039, constituting 8.06% and 7.87% of the consolidated total liabilities as of September 30, 2023 and 2022, respectively, as well as total comprehensive income (loss) of \$916,503, \$6,911,459, \$2,571,736 and \$15,923,984, constituting 0.90%, 9.75%, 2.19% and 9.88% of the consolidated total comprehensive income for the three-month and nine-month periods then ended, respectively.

C. Subsidiaries not included in the consolidated financial statements: None.

D. Adjustments for subsidiaries with different balance sheet dates: None.

E. Significant restrictions: None.

F. Subsidiaries that have non-controlling interests that are material to the Group:

The information on non-controlling interest and respective subsidiaries is as follows:

Name of subsidiary	Principal place of business	Non-controlling interest		Non-controlling interest		Description
		September 30, 2023		December 31, 2022		
		Amount	Ownership %	Amount	Ownership %	
FIH Mobile Limited	Cayman	\$ 18,211,891	36 %	\$ 19,696,413	36 %	
Foxconn Interconnect Technology Limited	Cayman	21,706,511	29 %	20,619,126	29 %	
Foxconn Ventures Pte. Ltd.	Singapore	25,925,843	46 %	24,185,933	46 %	
Foxconn Industrial Internet Co., Ltd.	China	93,553,471	16 %	90,629,262	16 %	
Asia Pacific Telecom Co., Ltd.	Taiwan	13,944,364	63 %	16,172,828	63 %	
		<u>\$173,342,080</u>		<u>\$171,303,562</u>		

Name of subsidiary	Principal place of business	Non-controlling interest		Description
		September 30, 2022		
		Amount	Ownership %	
FIH Mobile Limited	Cayman	\$ 20,447,144	36 %	
Foxconn Interconnect Technology Limited	Cayman	21,104,887	29 %	
Foxconn Ventures Pte. Ltd.	Singapore	25,005,041	46 %	
Foxconn Industrial Internet Co., Ltd.	China	86,007,084	16 %	
Asia Pacific Telecom Co., Ltd.	Taiwan	16,903,765	63 %	
		<u>\$169,467,921</u>		

Summarised financial information of the subsidiary:

Balance sheets

	FIH Mobile Limited		
	September 30, 2023	December 31, 2022	September 30, 2022
Current assets	\$ 136,573,557	\$ 136,840,297	\$ 161,950,090
Non-current assets	28,315,563	32,380,715	32,968,132
Current liabilities	(113,241,695)	(113,885,980)	(137,050,661)
Non-current liabilities	(701,556)	(432,445)	(889,417)
Total net assets	<u>\$ 50,945,869</u>	<u>\$ 54,902,587</u>	<u>\$ 56,978,144</u>

	Foxconn Interconnect Technology Limited		
	September 30, 2023	December 31, 2022	September 30, 2022
Current assets	\$ 100,641,560	\$ 84,882,307	\$ 95,259,035
Non-current assets	60,875,727	54,761,704	57,588,144
Current liabilities	(83,367,576)	(47,273,766)	(58,887,187)
Non-current liabilities	(3,105,249)	(20,295,736)	(20,454,604)
Total net assets	<u>\$ 75,044,462</u>	<u>\$ 72,074,509</u>	<u>\$ 73,505,388</u>

	Foxconn Ventures Pte. Ltd.		
	September 30, 2023	December 31, 2022	September 30, 2022
Current assets	\$ 40,515,246	\$ 36,379,866	\$ 38,583,109
Non-current assets	16,469,015	16,780,432	16,377,353
Current liabilities	(4,385)	(4,402)	(4,329)
Total net assets	<u>\$ 56,979,876</u>	<u>\$ 53,155,896</u>	<u>\$ 54,956,133</u>

	Foxconn Industrial Internet Co., Ltd.		
	September 30, 2023	December 31, 2022	September 30, 2022
Current assets	\$ 1,061,337,386	\$ 1,099,500,421	\$ 1,183,130,565
Non-current assets	142,251,942	154,986,739	143,803,037
Current liabilities	(573,383,999)	(657,564,860)	(740,641,421)
Non-current liabilities	(40,753,721)	(25,032,265)	(43,879,383)
Total net assets	<u>\$ 589,451,608</u>	<u>\$ 571,890,035</u>	<u>\$ 542,412,798</u>

	Asia Pacific Telecom Co., Ltd.		
	September 30, 2023	December 31, 2022	September 30, 2022
Current assets	\$ 2,083,102	\$ 2,450,922	\$ 2,505,410
Non-current assets	34,056,837	37,443,893	38,054,086
Current liabilities	(9,822,076)	(9,819,690)	(9,359,702)
Non-current liabilities	(6,496,136)	(6,723,120)	(6,689,862)
Total net assets	<u>\$ 19,821,727</u>	<u>\$ 23,352,005</u>	<u>\$ 24,509,932</u>

Statements of comprehensive income (loss)

	FIH Mobile Limited	
	Three months ended September 30,	
	2023	2022
Revenue and other operating revenue	\$ 74,811,548	\$ 81,820,007
Loss for the period from continuing operations	(648,843)	(441,948)
Other comprehensive income (loss), net of tax	552,228	(4,130,826)
Total comprehensive loss for the period	\$ (96,615)	\$ (4,572,774)
Comprehensive loss attributable to non-controlling interest	\$ (21,518)	\$ (1,634,669)
Dividends paid to non-controlling interest	\$ -	\$ -

	FIH Mobile Limited	
	Nine months ended September 30,	
	2023	2022
Revenue and other operating revenue	\$ 160,512,369	\$ 204,949,467
Loss for the period from continuing operations	(2,171,301)	(1,126,153)
Other comprehensive loss, net of tax	(4,123,393)	(9,782,939)
Total comprehensive loss for the period	\$ (6,294,694)	\$ (10,909,092)
Comprehensive loss attributable to non-controlling interest	\$ (2,249,216)	\$ (3,865,452)
Dividends paid to non-controlling interest	\$ -	\$ -

	Foxconn Interconnect Technology Limited	
	Three months ended September 30,	
	2023	2022
Revenue and other operating revenue	\$ 36,335,451	\$ 37,731,200
Profit for the period from continuing operations	1,694,963	1,503,738
Other comprehensive loss, net of tax	(74,271)	(3,252,058)
Total comprehensive income (loss) for the period	\$ 1,620,692	\$ (1,748,320)
Comprehensive income (loss) attributable to non-controlling interest	\$ 469,306	\$ (544,178)
Dividends paid to non-controlling interest	\$ -	\$ -

	Foxconn Interconnect Technology Limited	
	Nine months ended September 30,	
	2023	2022
Revenue and other operating revenue	\$ 90,028,211	\$ 96,718,691
Profit for the period from continuing operations	1,429,807	3,958,896
Other comprehensive loss, net of tax	(2,089,074)	(6,369,212)
Total comprehensive loss for the period	\$ (659,267)	\$ (2,410,316)
Comprehensive loss attributable to non-controlling interest	\$ (39,416)	\$ (733,774)
Dividends paid to non-controlling interest	\$ -	\$ -
	Foxconn Ventures Pte. Ltd.	
	Three months ended September 30,	
	2023	2022
Revenue and other operating revenue	\$ -	\$ -
Profit (loss) for the period from continuing operations	602,222	(530,558)
Other comprehensive (loss) income, net of tax	(4,766)	284,539
Total comprehensive income (loss) for the period	\$ 597,456	\$ (246,019)
Comprehensive income (loss) attributable to non-controlling interest	\$ 271,842	\$ (166,018)
Dividends paid to non-controlling interest	\$ -	\$ -
	Foxconn Ventures Pte. Ltd.	
	Nine months ended September 30,	
	2023	2022
Revenue and other operating revenue	\$ -	\$ -
Profit (loss) for the period from continuing operations	1,475,712	(5,825,968)
Other comprehensive (loss) income, net of tax	(398,599)	170,700
Total comprehensive income (loss) for the period	\$ 1,077,113	\$ (5,655,268)
Comprehensive income (loss) attributable to non-controlling interest	\$ 490,086	\$ (2,691,772)
Dividends paid to non-controlling interest	\$ -	\$ -

	Foxconn Industrial Internet Co., Ltd.	
	Three months ended September 30,	
	2023	2022
Revenue and other operating revenue	\$ 525,783,524	\$ 600,845,852
Profit for the period from continuing operations	27,491,183	21,665,185
Other comprehensive (loss) income, net of tax	(584,745)	891,157
Total comprehensive income for the period	\$ 26,906,438	\$ 22,556,342
Comprehensive income attributable to non-controlling interest	\$ 4,367,961	\$ 3,584,725
Dividends paid to non-controlling interest	\$ 7,198,935	\$ 6,826,716

	Foxconn Industrial Internet Co., Ltd.	
	Nine months ended September 30,	
	2023	2022
Revenue and other operating revenue	\$ 1,435,645,959	\$ 1,596,407,130
Profit for the period from continuing operations	58,338,069	51,481,149
Other comprehensive income, net of tax	2,940,778	2,954,929
Total comprehensive income for the period	\$ 61,278,847	\$ 54,436,078
Comprehensive income attributable to non-controlling interest	\$ 9,794,489	\$ 8,651,795
Dividends paid to non-controlling interest	\$ 7,198,935	\$ 6,826,716

	Asia Pacific Telecom Co., Ltd.	
	Three months ended September 30,	
	2023	2022
Revenue and other operating revenue	\$ 2,639,493	\$ 3,104,809
Loss for the period from continuing operations	(1,112,176)	(1,169,314)
Other comprehensive income, net of tax	-	-
Total comprehensive loss for the period	\$ (1,112,176)	\$ (1,169,314)
Comprehensive loss attributable to non-controlling interest	\$ (702,261)	\$ (737,139)
Dividends paid to non-controlling interest	\$ -	\$ -

	Asia Pacific Telecom Co., Ltd.	
	Nine months ended September 30,	
	2023	2022
Revenue and other operating revenue	\$ 8,479,182	\$ 9,627,312
Loss for the period from continuing operations	(3,530,278)	(4,168,503)
Other comprehensive income, net of tax	-	-
Total comprehensive loss for the period	<u>\$ (3,530,278)</u>	<u>\$ (4,168,503)</u>
Comprehensive loss attributable to non-controlling interest	<u>\$ (2,229,065)</u>	<u>\$ (2,645,766)</u>
Dividends paid to non-controlling interest	<u>\$ -</u>	<u>\$ -</u>
<u>Statements of cash flows</u>		

	FIH Mobile Limited	
	Nine months ended September 30,	
	2023	2022
Net cash (used in) provided by operating activities	\$ (17,243,815)	\$ 7,581,646
Net cash used in investing activities	(432,030)	(2,645,009)
Net cash provided by financing activities	6,048,856	1,738,822
Effect of exchange rates on cash and cash equivalents	(848,843)	(4,506,924)
(Decrease) increase in cash and cash equivalents	(12,475,832)	2,168,535
Cash and cash equivalents, beginning of period	56,450,621	55,184,572
Cash and cash equivalents, end of period	<u>\$ 43,974,789</u>	<u>\$ 57,353,107</u>

	Foxconn Interconnect Technology Limited	
	Nine months ended September 30,	
	2023	2022
Net cash provided by operating activities	\$ 6,723,161	\$ 9,994,347
Net cash used in investing activities	(12,132,942)	(2,906,099)
Net cash provided by (used in) financing activities	13,139,775	(1,483,266)
Effect of exchange rates on cash and cash equivalents	(1,844,665)	(3,373,524)
Increase in cash and cash equivalents	5,885,329	2,231,458
Cash and cash equivalents, beginning of period	28,271,412	22,529,408
Cash and cash equivalents, end of period	<u>\$ 34,156,741</u>	<u>\$ 24,760,866</u>

	Foxconn Ventures Pte. Ltd.	
	Nine months ended September 30,	
	2023	2022
Net cash used in operating activities	\$ (4,823)	\$ (4,202)
Net cash provided by investing activities	2,071,710	2,671,252
Net cash provided by financing activities	-	-
Effect of exchange rates on cash and cash equivalents	-	-
Increase in cash and cash equivalents	2,066,887	2,667,050
Cash and cash equivalents, beginning of period	36,637,283	32,911,446
Cash and cash equivalents, end of period	<u>\$ 38,704,170</u>	<u>\$ 35,578,496</u>
	Foxconn Industrial Internet Co., Ltd.	
	Nine months ended September 30,	
	2023	2022
Net cash provided by (used in) operating activities	\$ 141,141,559	\$ (8,478,548)
Net cash used in investing activities	(21,945,356)	(60,519,951)
Net cash (used in) provided by financing activities	(93,257,272)	11,345,010
Effect of exchange rates on cash and cash equivalents	3,497,351	8,601,496
Increase (decrease) in cash and cash equivalents	29,436,282	(49,051,993)
Cash and cash equivalents, beginning of period	303,910,693	358,982,996
Cash and cash equivalents, end of period	<u>\$ 333,346,975</u>	<u>\$ 309,931,003</u>
	Asia Pacific Telecom Co., Ltd.	
	Nine months ended September 30,	
	2023	2022
Net cash provided by operating activities	\$ 1,593,708	\$ 1,051,168
Net cash used in investing activities	(959,857)	(34,407)
Net cash used in financing activities	(673,482)	(1,555,719)
Decrease in cash and cash equivalents	(39,631)	(538,958)
Cash and cash equivalents, beginning of period	208,909	704,003
Cash and cash equivalents, end of period	<u>\$ 169,278</u>	<u>\$ 165,045</u>

Note: The summarised financial information of the subsidiaries stated above were based on each subgroup's consolidated balance sheets, consolidated statements of comprehensive income and consolidated statements of cash flows in the presentation currencies of their own and translated into New Taiwan Dollars at the closing exchange rate at the corresponding balance sheet date and average exchange rates of the corresponding period, respectively.

(4) Foreign currency translation

A. The consolidated financial statements are presented in New Taiwan Dollars, which is the Company's functional and the Group's presentation currency.

B. Foreign currency transactions and balances

(a) Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions or valuation where items are remeasured. Foreign exchange gains and losses resulting from the settlement of such transactions are recognised in profit or loss in the period in which they arise, except when deferred in other comprehensive income as qualifying cash flow hedges and qualifying net investment hedges.

(b) Monetary assets and liabilities denominated in foreign currencies at the period end are re-translated at the exchange rates prevailing at the balance sheet date. Exchange differences arising upon re-translation at the balance sheet date are recognised in profit or loss.

(c) Non-monetary assets and liabilities denominated in foreign currencies held at fair value through profit or loss are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognised in profit or loss. Non-monetary assets and liabilities denominated in foreign currencies held at fair value through other comprehensive income are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognised in other comprehensive income. However, non-monetary assets and liabilities denominated in foreign currencies that are not measured at fair value are translated using the historical exchange rates at the dates of the initial transactions.

(d) All foreign exchange gains and losses are presented in the statement of comprehensive income within "other gains and losses".

C. Translation of foreign operations

(a) The operating results and financial position of all the group entities and associates that have a functional currency different from the presentation currency are translated into the presentation currency as follows:

i. Assets and liabilities for each balance sheet presented are translated at the closing exchange rate at the date of that balance sheet;

ii. Income and expenses for each statement of comprehensive income are translated at average exchange rates of that period; and

iii. All resulting exchange differences are recognised in other comprehensive income.

(b) When the foreign operation of an associate is partially disposed of or sold, exchange differences that were recorded in other comprehensive income are proportionately reclassified to profit or loss as part of the gain or loss on sale. In addition, if the Group still retains partial interest in the former foreign associate after losing significant

influence over the former foreign associate, such transactions should be accounted for as disposal of all interest in these foreign operations.

(c) When the foreign operation partially disposed of or sold is a subsidiary, cumulative exchange differences that were recorded in other comprehensive income are proportionately transferred to the non-controlling interest in this foreign operation. In addition, even when the Group retains partial interest in the former foreign subsidiary after losing control of the former foreign subsidiary, such transactions should be accounted for as disposal of all interest in the foreign operation.

(d) Goodwill and fair value adjustments arising on the acquisition of a foreign entity are treated as assets and liabilities of the foreign entity and translated at the closing exchange rates at the balance sheet date.

(5) Classification of current and non-current items

A. Assets that meet one of the following criteria are classified as current assets; otherwise they are classified as non-current assets:

(a) Assets arising from operating activities that are expected to be realised, or are intended to be sold or consumed within the normal operating cycle;

(b) Assets held mainly for trading purposes;

(c) Assets that are expected to be realised within twelve months from the balance sheet date;

(d) Cash and cash equivalents, excluding restricted cash and cash equivalents and those that are to be exchanged or used to settle liabilities more than twelve months after the balance sheet date.

B. Liabilities that meet one of the following criteria are classified as current liabilities; otherwise they are classified as non-current liabilities:

(a) Liabilities that are expected to be settled within the normal operating cycle;

(b) Liabilities arising mainly from trading activities;

(c) Liabilities that are to be settled within twelve months from the balance sheet date;

(d) Liabilities for which the repayment date cannot be extended unconditionally to more than twelve months after the balance sheet date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

(6) Cash equivalents

Cash equivalents refer to short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Time deposits that meet the above criteria and are held for the purpose of meeting short-term cash commitment in operations are classified as cash equivalents.

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

- A. Financial assets at fair value through profit or loss are financial assets that are not measured at amortised cost or fair value through other comprehensive income.
- B. On a regular way purchase or sale basis, financial assets at fair value through profit or loss are recognised and derecognised using trade date accounting.
- C. At initial recognition, the Group measures the financial assets at fair value and recognises the transaction costs in profit or loss. The Group subsequently measures the financial assets at fair value and recognises the gain or loss in profit or loss.
- D. The Group recognises the dividend income when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Group and the amount of the dividend can be measured reliably.

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

- A. Financial assets at fair value through other comprehensive income comprise equity securities which are not held for trading, and for which the Group has made an irrevocable election at initial recognition to recognise changes in fair value in other comprehensive income and debt instruments which meet all of the following criteria:
 - (a) The objective of the Group's business model is achieved both by collecting contractual cash flows and selling financial assets.
 - (b) The assets' contractual cash flows represent solely payments of principal and interest.
- B. On a regular way purchase or sale basis, financial assets at fair value through other comprehensive income are recognised and derecognised using trade date accounting.
- C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs. The Group subsequently measures the financial assets at fair value:
 - (a) The changes in fair value of equity investments that were recognised in other comprehensive income are reclassified to retained earnings and are not reclassified to profit or loss following the derecognition of the investment. Dividends are recognised as dividend income when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Group and the amount of the dividend can be measured reliably.
 - (b) Except for the recognition of impairment loss, interest income and gain or loss on foreign exchange which are recognised in profit or loss, the changes in fair value of debt instruments are taken through other comprehensive income. When the financial asset is derecognised, the cumulative gain or loss previously recognised in other comprehensive income is reclassified from equity to profit or loss.

(9) Financial assets at amortised cost

- A. Financial assets at amortised cost are those that meet all of the following criteria:

- (a) The objective of the Group's business model is achieved by collecting contractual cash flows.
- (b) The assets' contractual cash flows represent solely payments of principal and interest.
- B. On a regular way purchase or sale basis, financial assets at amortised cost are recognised and derecognised using trade date accounting.
- C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs. Interest income from these financial assets is included in finance income using the effective interest method. A gain or loss is recognised in profit or loss when the asset is derecognised or impaired.
- D. The Group's time deposits which do not fall under cash equivalents are those with a short maturity period and are measured at initial investment amount as the effect of discounting is immaterial.

(10) Accounts and notes receivable

- A. Accounts and notes receivable entitle the Group a legal right to receive consideration in exchange for transferred goods or rendered services.
- B. The short-term accounts and notes receivable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.
- C. The Group's operating pattern of accounts receivable that are expected to be factored is for the purpose of receiving contract cash flow and selling, and the accounts receivable are subsequently measured at fair value, with any changes in fair value recognised in other comprehensive income.

(11) Impairment of financial assets

For debt instruments measured at fair value through other comprehensive income and financial assets at amortised cost including accounts receivable that have a significant financing component, at each reporting date, the Group recognises the impairment provision for 12 months expected credit losses if there has not been a significant increase in credit risk since initial recognition or recognises the impairment provision for the lifetime expected credit losses (ECLs) if such credit risk has increased since initial recognition after taking into consideration all reasonable and verifiable information that includes forecasts. On the other hand, for accounts receivable or contract assets that do not contain a significant financing component, the Group recognises the impairment provision for lifetime ECLs.

(12) Derecognition of financial assets

The Group derecognises a financial asset when one of the following conditions is met:

- A. The contractual rights to receive the cash flows from the financial asset expire.
- B. The contractual rights to receive cash flows of the financial asset have been transferred and the Group has transferred substantially all risks and rewards of ownership of the financial asset.

- C. The contractual rights to receive cash flows of the financial asset have been transferred; and the Group has not retained control of the financial asset.

(13) Leasing arrangement (lessor) – Lease receivables / Operating leases

- A. Based on the terms of a lease contract, a lease is classified as a finance lease if the lessee assumes substantially all the risks and rewards incidental to ownership of the leased asset.
 - (a) At commencement of the lease term, the lessor should record a finance lease in the balance sheet as 'lease receivables' at an amount equal to the net investment in the lease (including initial direct costs). The difference between gross lease receivable and the present value of the receivable is recognised as 'unearned finance income of finance lease'.
 - (b) The lessor should allocate finance income over the lease term based on a systematic and rational basis reflecting a constant periodic rate of return on the lessor's net investment in the finance lease.
 - (c) Lease payments (excluding costs for services) during the lease term are applied against the gross investment in the lease to reduce both the principal and the unearned finance income.
- B. Lease income from an operating lease (net of any incentives given to the lessee) is recognised in profit or loss on a straight-line basis over the lease term.

(14) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined using the weighted-average method. The cost of finished goods and work in progress comprises raw materials, direct labor, other direct costs and related production overheads (allocated based on normal operating capacity). It excludes borrowing costs. The item by item approach is used in applying the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

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

- A. Associates are all entities over which the Group has significant influence but not control. In general, it is presumed that the investor has significant influence, if an investor holds, directly or indirectly 20 percent or more of the voting power of the investee. Investments in associates are accounted for using the equity method and are initially recognised at cost.
- B. The Group's share of its associates' post-acquisition profits or losses is recognised in profit or loss, and its share of post-acquisition movements in other comprehensive income is recognised in other comprehensive income. When the Group's share of losses in an associate equals or exceeds its interest in the associate, including any other unsecured receivables, the Group does not recognise further losses, unless it has incurred legal or constructive obligations or made payments on behalf of the associate.
- C. When changes in an associate's equity do not arise from profit or loss or other comprehensive income of the associate and such changes do not affect the Group's

ownership percentage of the associate, the Group recognises change in ownership interests in the associate in 'capital surplus' in proportion to its ownership.

- D. Unrealised gains on transactions between the Group and its associates are eliminated to the extent of the Group's interest in the associates. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting policies of associates have been adjusted where necessary to ensure consistency with the policies adopted by the Group.
- E. In the case that an associate issues new shares and the Group does not subscribe or acquire new shares proportionately, which results in a change in the Group's ownership percentage of the associate but maintains significant influence on the associate, then 'capital surplus' and 'investments accounted for under the equity method' shall be adjusted for the increase or decrease of its share of equity interest. If the above condition causes a decrease in the Group's ownership percentage of the associate, in addition to the above adjustment, the amounts previously recognised in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately on the same basis as would be required if the relevant assets or liabilities were disposed of or transferred to retained earnings directly according to the requirements in IFRSs.
- F. Upon loss of significant influence over an associate, the Group remeasures any investment retained in the former associate at its fair value. Any difference between fair value and carrying amount is recognised in profit or loss.
- G. When the Group disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognised in other comprehensive income in relation to the associate, are reclassified to profit or loss, on the same basis as would be required if the relevant assets or liabilities were disposed of or transferred to retained earnings directly according to the requirements in IFRSs. If it retains significant influence over this associate, the amounts previously recognised in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately in accordance with the aforementioned approach.
- H. When the Group disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognised as capital surplus in relation to the associate are transferred to profit or loss. If it retains significant influence over this associate, the amounts previously recognised as capital surplus in relation to the associate are transferred to profit or loss proportionately.

(16) Investment accounted for using equity method- joint ventures

The Group accounts for its interest in a joint venture using equity method. Unrealised profits and losses arising from the transactions between the Group and its joint venture are eliminated to the extent of the Group's interest in the joint venture. However, when the transaction provides evidence of a reduction in the net realisable value of current assets or an impairment loss, all such losses shall be recognised immediately. When the Group's share of losses in a

joint venture equals or exceeds its interest in the joint venture together with any other unsecured receivables, the Group does not recognise further losses, unless it has incurred legal or constructive obligations or made payments on behalf of the joint venture.

(17) Property, plant and equipment

- A. Property, plant and equipment are initially recorded at cost. Borrowing costs incurred during the construction period are capitalised.
- B. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to profit or loss during the financial period in which they are incurred.
- C. While land is not depreciated, other property, plant and equipment that apply cost model are depreciated using the straight-line method to allocate their cost over their estimated useful lives. Each component of property, plant and equipment that is significant in relation to the total cost of the item is depreciated separately.
- D. The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each financial year-end. If expectations for the assets' residual values and useful lives differ from previous estimates or the patterns of consumption of the assets' future economic benefits embodied in the assets have changed significantly, any change is accounted for as a change in estimate under IAS 8, 'Accounting Policies, Changes in Accounting Estimates and Errors', from the date of the change. The estimated useful lives of property, plant and equipment are as follows:

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

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

- A. Leases are recognised as a right-of-use asset and a corresponding lease liability at the date at which the leased asset is available for use by the Group. For short-term leases or leases of low-value assets, lease payments are recognised as an expense on a straight-line basis over the lease term.
- B. Lease liabilities include the net present value of the remaining lease payments at the commencement date, discounted using the incremental borrowing interest rate. Lease payments are comprised of the following:
 - (a) Fixed payments, less any lease incentives receivable;
 - (b) Variable lease payments that depend on an index or a rate;

- (c) Amounts expected to be payable by the lessee under residual value guarantees;
- (d) The exercise price of a purchase option, if the lessee is reasonably certain to exercise that option; and
- (e) Payments of penalties for terminating the lease, if the lease term reflects the lessee exercising that option.

The Group subsequently measures the lease liability at amortised cost using the interest method and recognises interest expense over the lease term. The lease liability is remeasured and the amount of remeasurement is recognised as an adjustment to the right-of-use asset when there are changes in the lease term or lease payments and such changes do not arise from contract modifications.

C. At the commencement date, the right-of-use asset is stated at cost comprising the following:

- (a) The amount of the initial measurement of lease liability;
- (b) Any lease payments made at or before the commencement date;
- (c) Any initial direct costs incurred by the lessee; and
- (d) An estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease.

The right-of-use asset is measured subsequently using the cost model and is depreciated from the commencement date to the earlier of the end of the asset's useful life or the end of the lease term. When the lease liability is remeasured, the amount of remeasurement is recognised as an adjustment to the right-of-use asset.

D. For lease modifications that decrease the scope of the lease, the lessee shall decrease the carrying amount of the right-of-use asset to reflect the partial or full termination of the lease, and recognise the difference between remeasured lease liability in profit or loss.

(19) Investment property

An investment property is stated initially at its cost and measured subsequently using the cost model. Investment property is depreciated on a straight-line basis over its estimated useful life of 6 to 51 years.

(20) Intangible assets

- A. Trademark is amortised on a straight-line basis over its estimated useful life of 3 to 20 years.
- B. Goodwill is generated by adopting the acquisition method when merger and acquisition occurs.
- C. Patent is amortised on a straight-line basis over its estimated useful life of 2 to 20 years.
- D. The developed technologies are obtained from business combination and the capital contribution in the form of technology. They included application technology such as home networking, Internet of Things, model platforms and electric vehicle power systems. If the

developed technologies are available for use, they will be amortised on a straight-line basis over its estimated useful life of 4 to 10 years or using the units of production method. The remaining developed technologies that are not yet available for use will be tested annually for impairment and amortised when they are available for use.

- E. Customer relationship and Supplier relationship are obtained as a result of a business combination and are amortised on a straight-line basis over its estimated life of 15 to 16 years.
- F. Software is stated initially at its costs and is amortised on a straight-line basis over its estimated useful life of 3 to 10 years.
- G. Concession obtained individually is stated initially at its costs and is amortised on a straight-line basis over its useful life of 15 to 16 years.

(21) Impairment of non-financial assets

- A. The Group assesses at each balance sheet date the recoverable amounts of those assets where there is an indication that they are impaired. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell or value in use. Except for goodwill, when the circumstances or reasons for recognising impairment loss for an asset in prior periods no longer exist or diminish, the impairment loss is reversed. The increased carrying amount due to reversal should not be more than what the depreciated or amortised historical cost would have been if the impairment had not been recognised.
- B. The recoverable amount of goodwill shall be evaluated annually. An impairment is recognised when recoverable amount is lower than carrying amount. Impairment loss should not be reversed in the future.
- C. For the purpose of impairment testing, goodwill acquired in a business combination is allocated to each of the cash-generating units, or groups of cash-generating units, that is/are expected to benefit from the synergies of the business combination. Each unit or group of units to which the goodwill is allocated represents the lowest level within the entity at which the goodwill is monitored for internal management purposes. Goodwill is monitored at the operating segment level.

(22) Borrowings

Borrowings comprise long-term and short-term bank borrowings and other long-term and short-term loans. Borrowings are recognised initially at fair value, net of transaction costs incurred. Borrowings are subsequently stated at amortised cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognised in profit or loss over the period of the borrowings using the effective interest method.

(23) Notes and accounts payable

- A. Accounts payable are liabilities for purchases of raw materials, goods or services and notes payable are those resulting from operating and non-operating activities.

B. The short-term notes and accounts payable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

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

A. Financial liabilities are classified in this category of held for trading if acquired principally for the purpose of repurchasing in the short-term. Derivatives are also categorised as financial liabilities held for trading unless they are designated as hedges. Financial liabilities that meet one of the following criteria are designated as at fair value through profit or loss at initial recognition:

(a) Hybrid (combined) contracts; or

(b) They eliminate or significantly reduce a measurement or recognition inconsistency; or

(c) They are managed and their performance is evaluated on a fair value basis, in accordance with a documented risk management policy.

B. At initial recognition, the Group measures the financial liabilities at fair value. All related transaction costs are recognised in profit or loss. The Group subsequently measures these financial liabilities at fair value with any gain or loss recognised in profit or loss.

C. If the credit risk results in fair value changes in financial liabilities designated as at fair value through profit or loss, they are recognised in other comprehensive income in the circumstances other than avoiding accounting mismatch or recognising in profit or loss for loan commitments or financial guarantee contracts.

(25) Bonds payable

Ordinary corporate bonds issued by the Group are initially recognised at fair value less transaction costs. Any difference between the proceeds (net of transaction costs) and the redemption value is presented as an addition to or deduction from bonds payable, which is amortised to profit or loss over the period of bond circulation using the effective interest method as an adjustment to 'finance costs'.

(26) Convertible bonds payable

Convertible bonds issued by the Group contain conversion options (that is, the bondholders have the right to convert the bonds into the Group's common shares by exchanging a fixed amount of cash for a fixed number of common shares), call options and put options. The Group classifies the bonds payable upon issuance as a financial asset, a financial liability or an equity instrument in accordance with the contract terms. They are accounted for as follows:

(a) The embedded call options and put options are recognised initially at net fair value as 'financial assets or financial liabilities at fair value through profit or loss'. They are subsequently remeasured and stated at fair value on each balance sheet date; the gain or loss is recognised as 'gain or loss on valuation of financial assets or financial liabilities at fair value through profit or loss'.

(b) The host contracts of bonds are initially recognised at fair value. Any difference between the initial recognition and the redemption value is accounted for as the premium or discount

on bonds payable and subsequently is amortised in profit or loss as an adjustment to 'finance costs' over the period of circulation using the effective interest method.

- (c) The embedded conversion options which meet the definition of an equity instrument are initially recognised in 'capital surplus—share options' at the residual amount of total issue price less the amount of financial assets or financial liabilities at fair value through profit or loss and bonds payable as stated above. Conversion options are not subsequently remeasured.
- (d) Any transaction costs directly attributable to the issuance are allocated to each liability or equity component in proportion to the initial carrying amount of each abovementioned item.
- (e) When bondholders exercise conversion options, the liability component of the bonds shall be remeasured on the conversion date. The issuance cost of converted common shares is the total book value of the abovementioned liability component and 'capital surplus—share options'.

(27) Derecognition of financial liabilities

A financial liability is derecognised when the obligation specified in the contract is either discharged or cancelled or expires.

(28) Offsetting financial instruments

Financial assets and liabilities are offset and reported in the net amount in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously.

(29) Non-hedging and embedded derivatives

Non-hedging derivatives are initially recognised at fair value on the date a derivative contract is entered into and recorded as financial assets or financial liabilities at fair value through profit or loss. They are subsequently remeasured at fair value and the gains or losses are recognised in profit or loss.

(30) Hedge accounting

A. At the inception of the hedging relationship, there is formal designation and documentation of the hedging relationship and the Group's risk management objective and strategy for undertaking the hedge. That documentation shall include identification of the hedging instrument, the hedged item, the nature of the risk being hedged and how the Group will assess whether the hedging relationship meets the hedge effectiveness requirements.

B. The Group designates the hedging relationship as follows:

Cash flow hedge: a hedge of the exposure to variability in cash flows that is attributable to a particular risk associated with a recognised asset or liability or a highly probable forecast transaction.

C. Cash flow hedges

- (a) The cash flow hedge reserve associated with the hedged item is adjusted to the lower of the following (in absolute amounts):
 - i. the cumulative gain or loss on the hedging instrument from inception of the hedge; and
 - ii. the cumulative change in fair value of the hedged item from inception of the hedge.
- (b) The effective portion of the gain or loss on the hedging instrument is recognised in other comprehensive income. The gain or loss on the hedging instrument relating to the ineffective portion is recognised in profit or loss.
- (c) The amount that has been accumulated in the cash flow hedge reserve in accordance with (a) is accounted for as follows:
 - i. If a hedged forecast transaction subsequently results in the recognition of a non-financial asset or non-financial liability, or a hedged forecast transaction for a non-financial asset or non-financial liability becomes a firm commitment for which fair value hedge accounting is applied, the Group shall remove that amount from the cash flow hedge reserve and include it directly in the initial cost or other carrying amount of the asset or liability.
 - ii. For cash flow hedges other than those covered by i. above, that amount shall be reclassified from the cash flow hedge reserve to profit or loss as a reclassification adjustment in the same period or periods during which the hedged expected future cash flows affect profit or loss.
 - iii. If that amount is a loss and the Group expects that all or a portion of that loss will not be recovered in one or more future periods, it shall immediately reclassify the amount that is not expected to be recovered into profit or loss as a reclassification adjustment.
- (d) When the hedging instrument expires, or is sold, terminated, exercised or when the hedging relationship ceases to meet the qualifying criteria, if the forecast transaction is still expected to occur, the amount that has been accumulated in the cash flow hedge reserve shall remain in the cash flow hedge reserve until the forecast transaction occurs; if the forecast transaction is no longer expected to occur, the amount shall be immediately reclassified from the cash flow hedge reserve to profit or loss as a reclassification adjustment.

(31) Provisions

Provisions are recognised when the Group has a present legal or constructive obligation as a result of past events, and it is probable that an outflow of economic resources will be required to settle the obligation and the amount of the obligation can be reliably estimated. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation on the balance sheet date, which is discounted using a pre-tax discount rate that reflects the current market assessments of the time value of money and the risks specific to the

obligation. When discounting is used, the increase in the provision due to passage of time is recognised as interest expense. Provisions are not recognised for future operating losses.

(32) Employee benefits

A. Short-term employee benefits

Short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in respect of service rendered by employees in a period and should be recognised as expense in that period when the employees render service.

B. Pensions

(a) Defined contribution plans

For defined contribution plans, the contributions are recognised as pension expense when they are due on an accrual basis. Prepaid contributions are recognised as an asset to the extent of a cash refund or a reduction in the future payments.

(b) Defined benefit plans

- i. Net obligation under a defined benefit plan is defined as the present value of an amount of pension benefits that employees will receive on retirement for their services with the Group in current period or prior periods. The liability recognised in the balance sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the balance sheet date less the fair value of plan assets. The net defined benefit obligation is calculated annually by independent actuaries using the projected unit credit method. The rate used to discount is determined by using interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability; when there is no deep market in high-quality corporate bonds, the Group uses interest rates of government bonds (at the balance sheet date) instead.
- ii. Remeasurements arising on defined benefit plans are recognised in other comprehensive income in the period in which they arise and are recorded as retained earnings.
- iii. Past service costs are recognised immediately in profit or loss.
- iv. Pension cost for the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events. Also, the related information is disclosed accordingly.

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

Employees' compensation and directors' and supervisors' remuneration are recognised as expense and liability, provided that such recognition is required under legal or constructive

obligation and those amounts can be reliably estimated. Any difference between the resolved amounts and the subsequently actual distributed amounts is accounted for as changes in estimates. If employee compensation is paid by shares, the Group calculates the number of shares based on the closing price at the previous day of the board meeting resolution.

(33) Employee share-based payment

- A. For the equity-settled share-based payment arrangements, the employee services received are measured at the fair value of the equity instruments granted at the grant date, and are recognised as compensation cost over the vesting period, with a corresponding adjustment to equity. The fair value of the equity instruments granted shall reflect the impact of market vesting conditions and non-vesting conditions. Compensation cost is subject to adjustment based on the service conditions that are expected to be satisfied and the estimates of the number of equity instruments that are expected to vest under the non-market vesting conditions at each balance sheet date. Ultimately, the amount of compensation cost recognised is based on the number of equity instruments that eventually vest.
- B. Restricted stocks:
- (a) Restricted stocks issued to employees are measured at the fair value of the equity instruments granted at the grant date, and are recognised as compensation cost over the vesting period.
- (b) For restricted stocks where those stocks do not restrict distribution of dividends to employees and employees are not required to return the dividends received if they resign during the vesting period, the Group recognises the fair value of the dividends received by the employees who are expected to resign during the vesting period as compensation cost at the date of dividends declared.
- (c) For restricted stocks where employees have to pay to acquire those stocks, if employees resign during the vesting period, they must return the stocks to the Group and the Group must refund their payments on the stocks, the Group recognises the payments from the employees who are expected to resign during the vesting period as liabilities at the grant date, and recognises the payments from the employees who are expected to be eventually vested with the stocks in 'capital surplus – others'.

(34) Income tax

- A. The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or items recognised directly in equity, in which cases the tax is recognised in other comprehensive income or equity.
- B. The current income tax expense is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date in the countries where the Company and its subsidiaries operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in accordance with applicable tax regulations. It establishes provisions where appropriate based on the amounts expected to be paid to the tax authorities. An additional tax is levied on the unappropriated retained

earnings and is recorded as income tax expense in the year the stockholders resolve to retain the earnings.

- C. Deferred income tax is recognized, using the balance sheets liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements. However, the deferred income tax is not accounted for if it arises from initial recognition of goodwill or of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss and does not give rise to equal taxable and deductible temporary differences. Deferred income tax is provided on temporary differences arising on investments in subsidiaries and associates, except where the timing of the reversal of the temporary difference is controlled by the Group and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred income tax is determined using tax rates that have been enacted or substantially enacted by the end of the financial reporting period and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.
- D. Deferred income tax assets are recognised only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized. At each balance sheet date, unrecognised and recognised deferred income tax assets are reassessed.
- E. Current income tax assets and liabilities are offset and the net amount is reported in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. Deferred income tax assets and liabilities are offset on the balance sheet when the entity has the legally enforceable right to offset current tax assets against current tax liabilities and they are levied by the same taxation authority on either the same entity or different entities that intend to settle on a net basis or realise the asset and settle the liability simultaneously.
- F. A deferred tax asset shall be recognised for the carryforward of unused tax credits resulting from acquisitions of equipment or technology, research and development expenditures and equity investments to the extent that it is possible that future taxable profit will be available against which the unused tax credits can be utilized.
- G. The interim period income tax expense is recognised based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of the interim period, and the related information is disclosed accordingly.

(35) Dividends

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

(36) Revenue recognition

- A. The Group manufactures and sells consumer electronics products. Sales are recognised when control of the products have transferred, being when the products are delivered to or picked by the customers, the customers has full discretion over the channel and price to sell the products, and there is no unfulfilled obligation that could affect the customer's acceptance of the products. Delivery occurs when the products have been shipped to the specific location, the risks of obsolescence and loss have been transferred to the customers, and either the customers has accepted the products in accordance with the sales contract, or the Group has objective evidence that all criteria for acceptance have been satisfied.
- B. Sales revenue is recognised based on the price specified in the contract, net of the estimated sales discounts and allowances. Revenue is only recognised to the extent that it is highly probable that a significant reversal will not occur. The estimation is subject to an assessment at each reporting date. The contract cost does not include a significant financing component as the sales are made with credit term consistent with market practice.
- C. A receivable is recognised when the goods are delivered as this is the point in time that the consideration is unconditional because only the passage of time is required before the payment is due.
- D. The Group's obligation to provide a refund for faulty products under the standard warranty terms is recognised as a provision.
- E. The customer pays at the time specified in the payment schedule. If the products sold exceed the payment, a contract asset is recognised. If the payments exceed the products sold, a contract liability is recognised.

(37) Government grants

Government grants are recognised in profit or loss on a systematic basis over the periods in which the Group recognises expenses for the related costs for which the grants are intended to compensate. Government grants related to property, plant and equipment are recognised as non-current liabilities and are amortised to profit or loss over the estimated useful lives of the related assets using the straight-line method.

(38) Business combinations

- A. The Group uses the acquisition method to account for business combinations. The consideration transferred for an acquisition is measured as the fair value of the assets transferred, liabilities incurred or assumed and equity instruments issued at the acquisition date, plus the fair value of any assets and liabilities resulting from a contingent consideration arrangement. All acquisition-related costs are expensed as incurred. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. For each business combination, the Group measures at the acquisition date components of non-controlling interests in the acquiree that are present ownership interests and entitle their holders to the proportionate share of the entity's net assets in the event of liquidation at either fair value or the present ownership instruments' proportionate share in the recognised amounts of the acquiree's identifiable net assets. All other non-controlling interests should be measured at the acquisition-date fair value.

B. The excess of the consideration transferred, the amount of any non-controlling interest in the acquiree and the fair value of any previous equity interest in the acquiree over the fair value of the identifiable assets acquired and the liabilities assumed is recorded as goodwill at the acquisition date. If the total of consideration transferred, non-controlling interest in the acquiree recognised and the fair value of previously held equity interest in the acquiree is less than the fair value of the identifiable assets acquired and the liabilities assumed, the difference is recognised directly in profit or loss on the acquisition date.

(39) Operating segments

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker, who is responsible for allocating resources and assessing performance of the operating segments.

5. CRITICAL ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS ON UNCERTAINTY

The preparation of these consolidated financial statements requires management to make critical judgments in applying the Group's accounting policies and make critical assumptions and estimates concerning future events. Assumptions and estimates may differ from the actual results and are continually evaluated and adjusted based on historical experience and other factors. The above information is addressed below:

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

A. Revenue recognition

The Group determines whether the nature of its performance obligation is to provide the specified goods or services itself (i.e. the Group is a principal) or to arrange for the other party to provide those goods or services (i.e. the Group is an agent) based on the transaction model and its economic substance. The Group is a principal if it controls a promised good or service before it transfers the good or service to a customer. The Group recognises revenue at gross amount of consideration to which it expects to be entitled in exchange for those goods or services transferred. The Group is an agent if its performance obligation is to arrange for the provision of goods or services by another party. The Group recognises revenue at the amount of any fee or commission to which it expects to be entitled in exchange for arranging for the other party to provide its goods or services.

After receiving the materials or services procured, the Group directs the use of the goods and services and provides critical manufacturing processing technique, in order to produce and significantly integrate various goods and services into the combined output as the resulting devices and transfers to a customer. The following indicators are used to determine whether the Group controls the good or service before it is transferred to a customer and considers itself as a principal:

(a) The Group is primarily responsible for the provision of goods or services;

(b)The Group assumes the inventory risk before transferring the specified goods or services to the customer or after transferring control of the goods or services to the customer.

(c)The Group has discretion in establishing prices for the goods or services.

B. Offsetting financial instruments

The Company's financial assets and liabilities are offset and reported in the net amount in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously.

(2) Critical accounting estimates and assumptions

The Group makes estimates and assumptions based on the expectation of future events that are believed to be reasonable under the circumstances at the end of the reporting period. The resulting accounting estimates might be different from the actual results. The estimates and assumptions that may significantly adjust the carrying amounts of assets and liabilities within the next financial year are addressed below:

A. Impairment assessment of goodwill

The Group assesses impairment of goodwill based on subjective judgment which includes identifying and allocating assets, liabilities and goodwill to related cash-generating unit to determine recoverable amount of this unit. Details of impairment assessment of goodwill is provided in Note 6(14).

As of September 30, 2023, the Group recognised goodwill after impairment assessment of \$21,325,454.

B. Impairment assessment of investments accounted for using equity method

The Group assesses the impairment of an investment accounted for using equity method and the goodwill it contains as soon as there is any indication that it might have been impaired and its carrying amount cannot be recovered. The Group assesses the recoverable amounts of an investment accounted for under the equity method based on the present value of the Group's share of expected future cash flows of the investee, and analyses the reasonableness of related assumptions.

As of September 30, 2023, the Group's goodwill included in the investments accounted for under the equity method, net of impairment loss, amounted to \$12,483,507.

C. Evaluation of inventories

As inventories are stated at the lower of cost and net realisable value, the Group must determine the net realisable value of inventories on balance sheet date based on judgments and estimates. Due to the rapid technology innovation, the Group evaluates the amounts of normal inventory consumption, obsolete inventories or inventories without market selling value on balance sheet date, and writes down the cost of inventories to the net realisable value. Such an evaluation of inventories is principally based on the demand for the

products within the specified period in the future. Therefore, there might be significant changes to the evaluation.

As of September 30, 2023, the carrying amount of inventories was \$772,292,910.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	September 30, 2023	December 31, 2022	September 30, 2022
Cash on hand and revolving funds	\$ 40,393	\$ 42,370	\$ 44,879
Checking accounts and demand deposits	943,230,746	848,746,891	913,565,948
Cash equivalents			
Time deposits	264,159,715	211,194,824	282,534,726
Repo bonds	599,304	2,342,239	4,476,080
	<u>\$ 1,208,030,158</u>	<u>\$ 1,062,326,324</u>	<u>\$ 1,200,621,633</u>

A. The Group transacts with a variety of financial institutions with high credit quality for the purpose of dispersing credit risk, so it expects that the probability of counterparty default is low.

B. The Group's time deposits pledged to others as collateral and with maturity of over three months had been transferred to "Financial assets at amortised cost". Refer to Note 6(4) for details.

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

<u>Assets</u>	<u>September 30, 2023</u>	<u>December 31, 2022</u>	<u>September 30, 2022</u>
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Equity instruments	\$ 167,832	\$ 89,431	\$ 231,961
Debt instruments	39,732	-	7,147
Beneficiary certificates	860,789	627,861	3,776,910
Derivatives	5,416,199	3,946,850	8,868,242
	<u>\$ 6,484,552</u>	<u>\$ 4,664,142</u>	<u>\$ 12,884,260</u>
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Equity instruments	\$ 778,994	\$ 1,256,070	\$ 1,461,746
Debt instruments	-	840,140	-
Beneficiary certificates	88,830,542	84,191,159	85,164,380
Derivatives	3,160,363	2,110,071	2,607,791
	<u>\$ 92,769,899</u>	<u>\$ 88,397,440</u>	<u>\$ 89,233,917</u>

<u>Liabilities</u>	<u>September 30, 2023</u>	<u>December 31, 2022</u>	<u>September 30, 2022</u>
Current items:			
Financial liabilities mandatorily measured at fair value through profit or loss			
Derivatives	<u>\$ (971,788)</u>	<u>\$ (3,595,029)</u>	<u>\$ (1,966,877)</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 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 fund.
- (d) Derivatives: Including cross currency swap contracts, forward exchange contracts and stock option.

B. Amounts recognised in profit or loss in relation to financial assets at fair value through profit or loss are listed below:

	<u>Three months ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
Equity instruments	\$ (77,900)	\$ (1,079,195)
Debt instruments	(318,657)	-
Beneficiary certificates	(1,507,738)	(938,135)
Derivatives	8,374,114	5,836,786
	<u>\$ 6,469,819</u>	<u>\$ 3,819,456</u>
	<u>Nine months ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
Equity instruments	\$ (45,986)	\$ (1,845,735)
Debt instruments	(845,679)	(27,870)
Beneficiary certificates	(1,950,747)	(14,299,467)
Derivatives	(3,303,448)	9,183,306
	<u>\$ (6,145,860)</u>	<u>\$ (6,989,766)</u>

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

September 30, 2023			
Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	4,896,760	2023.06.21~2024.01.12
	RMB (BUY)	7,004,545	2023.09.07~2023.10.24
	EUR (BUY)	235,000	2023.09.27~2023.12.11
	VND (SELL)	2,179,185,000	2023.09.21~2023.12.29
	USD (SELL)	1,209,055	2023.09.07~2023.12.11
	CZK (SELL)	5,928,384	2023.08.25~2023.10.30
	KRW (SELL)	10,645,600	2023.09.05~2023.10.11
	BRL (SELL)	2,088,111	2023.08.14~2023.10.18
	TWD (SELL)	128,791,823	2023.06.21~2024.01.12
Cross currency swap contracts	USD (BUY)	1,750,000	2023.07.12~2024.03.28
	TWD (SELL)	55,232,500	2023.07.12~2024.03.28
Non-current items:			
Cross currency swap contracts	USD (BUY)	400,000	2016.09.13~2026.09.24
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24
Derivative Financial Liabilities	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	176,000	2023.09.28~2024.01.11
	INR (BUY)	24,838,440	2023.09.01~2023.10.18
	JPY (BUY)	78,835,400	2023.09.12~2023.10.18
	MXN (BUY)	3,601,648	2023.07.13~2023.10.27
	RMB (BUY)	20,801,741	2023.08.25~2023.10.27
	EUR (BUY)	230,000	2023.09.27~2023.12.11
	USD (SELL)	4,148,072	2023.07.13~2023.12.11
	TWD (SELL)	5,649,177	2023.09.28~2024.01.11
	Cross currency swap contracts	JPY (BUY)	20,000,000
TWD (SELL)		4,478,000	2023.04.24~2023.12.28
December 31, 2022			
Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	1,224,000	2022.11.14~2023.02.08
	RMB (BUY)	19,587,905	2022.11.29~2023.02.13
	JPY (BUY)	19,313,140	2022.11.14~2023.01.12
	EUR (BUY)	465,000	2022.11.29~2023.02.06
	MXN (BUY)	1,676,285	2022.12.23~2023.02.23
	USD (SELL)	3,504,141	2022.11.14~2023.02.23
	INR (SELL)	48,837,750	2022.11.14~2023.02.03
	TWD (SELL)	19,153,800	2022.11.30~2023.02.08

December 31, 2022

December 31, 2022

Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Cross currency swap contracts	USD (BUY)	1,000,000	2022.02.21~2023.08.24
	JPY (BUY)	20,000,000	2022.10.19~2023.06.28
	TWD (BUY)	9,282,000	2022.11.28~2023.02.01
	RMB (BUY)	378,000	2022.12.14~2023.01.13
	TWD (SELL)	35,207,182	2022.02.21~2023.08.24
	USD (SELL)	300,000	2022.11.28~2023.02.01
Non-current items:			
Cross currency swap contracts	USD (BUY)	400,000	2016.09.13~2026.09.24
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24
Derivative Financial Liabilities	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	2,902,356	2022.10.04~2023.03.24
	MXN (BUY)	819,042	2022.11.17~2023.01.13
	RMB (BUY)	14,001,866	2022.12.08~2023.02.13
	USD (SELL)	2,057,000	2022.11.17~2023.02.13
	BRL (SELL)	2,555,791	2022.11.16~2023.02.03
	CZK (SELL)	6,251,256	2022.11.23~2023.02.03
	JPY (SELL)	14,576,750	2022.10.28~2023.02.24
	KRW (SELL)	65,960,000	2022.12.07~2023.01.11
	MXN (SELL)	309,170	2022.10.26~2023.03.24
	TWD (SELL)	63,685,350	2022.10.04~2023.02.09
Cross currency swap contracts	USD (BUY)	800,000	2022.09.12~2023.03.23
	TWD (SELL)	24,862,000	2022.09.12~2023.03.23

September 30, 2022

September 30, 2022			
Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Cross currency swap contracts	USD (BUY)	4,140,000	2022.02.08~2023.08.24
	TWD (SELL)	123,475,000	2022.02.08~2023.08.24
Foreign exchange forward contracts	USD (BUY)	939,000	2022.09.07~2022.11.04
	RMB (BUY)	3,042,507	2022.09.30~2022.12.26
	USD (SELL)	427,000	2022.09.30~2022.12.26
	JPY (SELL)	7,098,250	2022.09.22~2022.10.26
	BRL (SELL)	1,853,432	2022.09.13~2022.10.31
	INR (SELL)	16,198,650	2022.09.07~2022.10.17
	KRW (SELL)	69,247,500	2022.09.07~2022.10.07
	TWD (SELL)	9,078,807	2022.09.20~2022.11.04

September 30, 2022

September 30, 2022

Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Non-current items:			
Cross currency swap contracts	USD (BUY)	400,000	2016.09.13~2026.09.24
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24
Derivative Financial Liabilities	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Cross currency swap contracts	JPY (BUY)	20,000,000	2022.06.17~2022.12.28
	TWD (SELL)	4,495,000	2022.06.17~2022.12.28
Foreign exchange forward contracts	USD (BUY)	264,803	2022.04.11~2022.12.23
	JPY (BUY)	19,894,000	2022.09.13~2022.10.17
	KRW (BUY)	641,582,916	2022.09.14~2022.11.01
	MXN (BUY)	2,664,137	2022.08.25~2022.10.28
	RMB (BUY)	12,413,766	2022.07.01~2022.12.05
	THB (BUY)	1,492,320	2022.09.22~2022.10.26
	USD (SELL)	2,568,645	2022.07.01~2022.12.05
	MXN (SELL)	304,150	2022.04.11~2022.12.23
	RMB (SELL)	715,460	2022.09.27~2022.10.27
	TWD (SELL)	4,780,500	2022.09.26~2022.10.28

(a) Cross currency swap contracts

The cross currency swap contracts signed by the Company are to fulfill capital movement. For exchange rate, principals denominated in two currencies are exchanged at the same exchange rate at the initial and final exchanges. Thus, there is no foreign exchange risk. For interest rate, the fixed rate between two currencies is used to exchange. Thus, there is no interest rate risk.

(b) Forward foreign exchange contracts

The Group enters into foreign exchange forward transactions to reduce the following risk of exchange rate:

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

D.Details of the Group's investments in debt instrument, equity instruments and beneficiary certificates are provided in Table 3.

E. The Group has no financial assets at fair value through profit or loss pledged to others.

F. Information relating to credit risk of financial assets and liabilities at fair value through profit or loss is provided in Note 12(2).

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

Items	September 30, 2023	December 31, 2022	September 30, 2022
Current items:			
Debt instruments	\$ -	\$ 44,069	\$ 178,943
Non-current items:			
Equity instruments	\$ 73,688,681	\$ 67,957,438	\$ 68,164,334
Fair value adjustments	4,929,913	16,628,962	21,899,961
	<u>\$ 78,618,594</u>	<u>\$ 84,586,400</u>	<u>\$ 90,064,295</u>

A. The Group has elected to classify equity investments that are considered to be strategic investments as financial assets at fair value through other comprehensive income.

B. Amounts recognised in profit or loss and other comprehensive income in relation to the financial assets at fair value through other comprehensive income are listed below:

	Three months ended September 30,	
	2023	2022
<u>Equity instruments at fair value through other comprehensive income (loss)</u>		
Fair value change recognised in other comprehensive loss	<u>\$ (5,586,177)</u>	<u>\$ (15,262,339)</u>
Cumulative loss (gain) reclassified to retained earnings due to derecognition	<u>\$ (498,920)</u>	<u>\$ 43,113</u>
Dividend income recognised in profit or loss	<u>\$ 768,160</u>	<u>\$ 1,018,103</u>
	Nine months ended September 30,	
	2023	2022
<u>Equity instruments at fair value through other comprehensive income (loss)</u>		
Fair value change recognised in other comprehensive loss	<u>\$ (8,728,450)</u>	<u>\$ (33,841,534)</u>
Cumulative gain reclassified to retained earnings due to derecognition	<u>\$ 522,708</u>	<u>\$ 698,141</u>
Dividend income recognised in profit or loss	<u>\$ 1,268,175</u>	<u>\$ 1,506,068</u>

C. For the six-month period ended June 30, 2023, as the Group lost significant influence over some of the investments accounted for under equity method, the investments accounted for under equity method were transferred to financial assets at fair value through other comprehensive income. Refer to Note 6(9) for details.

D. The Group has no financial assets at fair value through other comprehensive income pledged to others.

E. Details of the Group's investments in debt instruments and equity instruments are provided in Table 3.

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

Items	September 30, 2023	December 31, 2022	September 30, 2022
Current items:			
Time deposits with maturity over three months	\$ 79,243,047	\$ 14,533,080	\$ 22,920,318
Financial bonds	4,551,500	2,865,200	3,336,075
Restricted bank deposits	292,231	241,910	129,960
Pledged time deposits	114,436	56,777	63,674
	<u>\$ 84,201,214</u>	<u>\$ 17,696,967</u>	<u>\$ 26,450,027</u>
Non-current items:			
Financial bonds	\$ 2,497,930	\$ 3,526,400	\$ 3,578,400
Time deposits with maturity over twelve months	4,710,295	9,277,577	8,839,023
Restricted bank deposits	166,995	53,816	61,169
Pledged time deposits	22,079	56,200	154,981
	<u>\$ 7,397,299</u>	<u>\$ 12,913,993</u>	<u>\$ 12,633,573</u>
Other current assets	<u>\$ 1,732,438</u>	<u>\$ 3,059,394</u>	<u>\$ 3,303,500</u>

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

	Three months ended September 30,	
	2023	2022
Interest income	<u>\$ 654,435</u>	<u>\$ 304,054</u>
	Nine months ended September 30,	
	2023	2022
Interest income	<u>\$ 1,441,556</u>	<u>\$ 1,047,276</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 September 30, 2023, the Group has invested a total of RMB 3,500,000 thousand and has redeemed RMB 2,700,000 thousand. Under the agreement, the Group will take over the share in the trust of the preferred beneficiary, Bank of Guangzhou, in case it initiates a redemption.

C. The counterparties of the Group's investments in certificates of deposits are financial institutions with high credit quality, so the Group expects that the probability of counterparty default is remote.

D. Information relating to financial assets at amortised cost pledged as collateral is provided in Note 8.

E. The other current assets are mainly refundable deposits.

(5) Hedging financial assets and liabilities

Assets	September 30, 2023	December 31, 2022	September 30, 2022
Cash flow hedges:			
<u>Exchange rate risk</u>			
Forward foreign exchange contracts	\$ 1,072	\$ -	\$ 78,591
Foreign exchange option	-	-	6,372
	<u>\$ 1,072</u>	<u>\$ -</u>	<u>\$ 84,963</u>
Liabilities	September 30, 2023	December 31, 2022	September 30, 2022
Cash flow hedges:			
<u>Exchange rate risk</u>			
Forward foreign exchange contracts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (117,321)</u>

- A. Hedge accounting is applied to remove the accounting inconsistency between the hedging instrument and the hedged item. As the Group's US dollar denominated accounts receivable are exposed to the impact of variable exchange rate, the Group uses the risk exposed during the next 12 months with 1:1 hedge ratio to control the exchange rate risk under the acceptable range based on the Group's risk management policies.
- B. The forecast transactions which are highly probable incurred in the Group's companies are designated as hedged item, and the intrinsic value of foreign exchange options is designated as cash flow hedge. Changes in fair value of foreign exchange options are included in other comprehensive income and are amortised and recognised in profit or loss during the contract period. There are economic relations between the hedging instrument and the hedged item, and the foreign exchange options are in line with major terms, such as monetary items, foreign currency borrowings or the currency and amount of bonds.
- C. Transaction information associated with the Group adopting hedge accounting is as follows:

September 30, 2023				
Hedged items	Hedging instruments	Notional amount		Contract period
<u>Financial assets</u>				
Cash flow hedges:				
Forecast transaction	Foreign exchange option	RMB (BUY)	2,065,500	2023.04.03~2023.12.28
		USD (SELL)	300,000	2023.04.03~2023.12.28
September 30, 2022				
Hedged items	Hedging instruments	Notional amount		Contract period
<u>Financial assets</u>				
Cash flow hedges:				
Forecast transaction	Foreign exchange forward contracts	RMB (BUY)	1,451,259	2022.09.29~2022.11.29
		USD (SELL)	202,000	2022.09.29~2022.11.29

September 30, 2022

Hedged items	Hedging instruments	Notional amount		Contract period
Forecast transaction	Foreign exchange option	RMB (BUY)	2,715,600	2022.05.06~2022.11.29
		USD (SELL)	400,000	2022.05.06~2022.11.29
<u>Financial liabilities</u>				
Cash flow hedges:				
Forecast transaction	Foreign exchange forward contracts	RMB (BUY)	1,044,380	2022.08.31~2022.11.29
		USD (SELL)	150,000	2022.08.31~2022.11.29

D. Cash flow hedge

	2023	2022
<u>Other equity - cash flow hedge reserve</u>		
At January 1	\$ -	\$ 195,897
Add: Gain on hedge effectiveness-amount recognised in other comprehensive income	(3,195)	(213,112)
Less: Reclassified to profit or loss as the hedged item has affected profit or loss	(209,097)	(136,832)
At September 30	<u>\$ (212,292)</u>	<u>\$ (154,047)</u>

(a) To hedge exposed exchange rate risk arising from forecast sales of goods and collections, the Group entered into a forward forecast sales agreement of US dollar, and the hedge ratio is 1:1. The effective portion with respect to the changes in the fair value of the hedging instruments is deferred and recognised in the cash flow hedge reserve, which is under other comprehensive income, and will be directly included in the sales revenue when the hedged items are subsequently recognised in accounts receivable.

(b) The Group separates changes in spot price and time value, only change in spot price is designated as hedging instruments. Changes in fair value, which is associated with hedged item, are recognised in other comprehensive income. Meanwhile, time value at hedging commencement date, which is associated with hedged items, are amortised during the period the hedging instrument affects profit or loss. The amortisation will be recognised in profit or loss from other comprehensive income or loss.

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

(6) Notes and accounts receivable

	September 30, 2023	December 31, 2022	September 30, 2022
Notes receivable	\$ 480,272	\$ 396,356	\$ 372,022
Accounts receivable	979,728,191	1,071,849,762	1,255,578,221
Less: Allowance for uncollectible accounts	(15,155,584)	(11,266,033)	(10,475,950)
	<u>\$ 965,052,879</u>	<u>\$ 1,060,980,085</u>	<u>\$ 1,245,474,293</u>

A. As of September 30, 2023, December 31, 2022 and September 30, 2022, accounts receivable and notes receivable were all from contracts with customers. As of January 1, 2022, the balance of receivables from contracts with customers amounted to \$1,168,769,526.

B. On September 30, 2023, December 31, 2022 and September 30, 2022, the Group had accounts receivable classified as financial assets at fair value through other comprehensive income in the amounts of \$100,879,062, \$92,897,750 and \$96,505,217, respectively.

C. The Group entered into a factoring agreement with the following banks to sell its accounts receivable. Under the agreement, the Group is not obligated to bear the default risk of the transferred accounts receivable, but is liable for the losses incurred on any business dispute. The Group does not have any continuing involvement in the transferred accounts receivable. Thus, the Group derecognised the transferred accounts receivable.

As of September 30, 2023, December 31, 2022 and September 30, 2022, the relevant information of accounts receivable factored but unsettled were as follows:

September 30, 2023			
Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
<u>\$ 83,934,270</u>	<u>\$ 83,934,270</u>	<u>\$ 83,934,270</u>	<u>\$ -</u>
December 31, 2022			
Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
<u>\$ 27,639,000</u>	<u>\$ 27,639,000</u>	<u>\$ 27,639,000</u>	<u>\$ -</u>
September 30, 2022			
Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
<u>\$ 34,734,500</u>	<u>\$ 34,734,500</u>	<u>\$ 34,734,500</u>	<u>\$ -</u>

As of September 30, 2023, December 31, 2022 and September 30, 2022, the Group has no retention for the factoring of accounts receivable.

D. As of September 30, 2023, December 31, 2022 and September 30, 2022, the Group has not signed promissory notes as guarantee for accounts receivable in commercial dispute.

E. For the three-month and nine-month periods ended September 30, 2023 and 2022, the information on the financing charges incurred from accounts receivable factoring is provided in Note 6(37).

F. The Group does not hold any collateral as security.

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

(7) Other receivables

	September 30, 2023	December 31, 2022	September 30, 2022
Tax refund receivable	\$ 29,380,037	\$ 29,236,280	\$ 26,513,316
Interest receivable	18,379,852	10,887,532	9,510,856
Government grants receivable	3,068,425	4,013,660	-
Others	16,403,503	11,865,155	15,374,451
	<u>\$ 67,231,817</u>	<u>\$ 56,002,627</u>	<u>\$ 51,398,623</u>

The Group's other receivables are due from entities with good credit quality and government agencies. There is no significant credit risk as default is unlikely to occur.

(8) Inventories

	September 30, 2023	December 31, 2022	September 30, 2022
Raw materials	\$ 286,148,101	\$ 315,841,715	\$ 338,906,082
Work in process	164,043,652	200,135,075	211,789,147
Finished goods	322,512,836	409,997,122	305,753,861
Inventory in transit	18,100,505	\$ 39,526,287	41,147,353
	<u>790,805,094</u>	<u>965,500,199</u>	<u>897,596,443</u>
Less: Allowance for inventory obsolescence and market price decline	<u>(18,512,184)</u>	<u>(26,478,147)</u>	<u>(17,048,455)</u>
	<u>\$ 772,292,910</u>	<u>\$ 939,022,052</u>	<u>\$ 880,547,988</u>

Expenses and losses incurred on inventories for the three-month and nine-month periods ended September 30, 2023 and 2022 were as follows:

	Three months ended September 30,	
	2023	2022
Cost of inventories sold	\$ 1,441,970,667	\$ 1,643,775,358
Loss on inventory obsolescence and market price decline		
(Gain from price recovery)	845,020	(1,274,974)
Revenue from sale of scraps	(2,576,287)	(3,657,207)
Others	170,756	133,893
	<u>\$ 1,440,410,156</u>	<u>\$ 1,638,977,070</u>

	Nine months ended September 30,	
	2023	2022
Cost of inventories sold	\$ 4,049,167,399	\$ 4,384,659,755
Gain from price recovery	(7,979,827)	(1,528,516)
Revenue from sale of scraps	(5,917,882)	(8,470,793)
Others	214,356	286,981
	<u>\$ 4,035,484,046</u>	<u>\$ 4,374,947,427</u>

As the Group sold some inventory with net realisable value lower than its cost, the allowance for inventory obsolescence and market price decline was reversed for the three-month period ended September 30, 2022 and nine-month periods ended September 30, 2023 and 2022.

(9) Investments accounted for using equity method

	2023	2022
At January 1	\$ 239,489,049	\$ 194,593,652
Addition of investments accounted for using equity method	8,856,319	44,658,676
Disposal of investments accounted for using equity method	(4,768,620)	(2,096,306)
Changes in control of subsidiaries	(1,433,975)	-
Proceeds from capital reduction of investments accounted for using equity method	(24,734,235)	-
Earnings distribution of investments accounted for using equity method	(3,770,534)	(6,071,751)
Share of profit or loss of investments accounted for using equity method	(14,848,553)	7,586,132
Changes in retained earnings	(684,649)	(310,571)
Changes in capital surplus	671,470	353,765
Changes in other equity items	(2,369,425)	(13,357,290)
Impairment loss	(482,537)	(146,400)
Others	4,847,878	13,034,182
At September 30	<u>\$ 200,772,188</u>	<u>\$ 238,244,089</u>
	September 30, 2023	September 30, 2022
Associates	\$ 189,110,608	\$ 231,211,278
Joint ventures	11,661,580	7,032,811
	<u>\$ 200,772,188</u>	<u>\$ 238,244,089</u>

A. Some of the above investments accounted for using the equity method were based on the financial statements of the investee companies for the same periods which were not reviewed by independent auditors. The related investments balances for the abovementioned unaudited or unreviewed investee companies amounted to \$118,646,559 and \$153,746,937, constituting 2.92% and 3.50% of the consolidated total assets as of September 30, 2023 and 2022, respectively. The share of profit (loss) of associates and joint ventures accounted for using the equity method amounted to \$1,657,887, (\$1,993,628), (\$3,693,308) and

(\$5,140,012), constituting 1.62%, 2.81%, 3.15% and 3.19% of the consolidated total comprehensive income for the three-month and nine-month periods ended September 30, 2023 and 2022, respectively.

- B. The Group acquired the new shares of XSEMI Corporation in May 2022 and held 51% equity interest which resulted in the Group obtaining control over XSEMI Corporation. Subsequently, XSEMI Corporation participated in the new share private placement of Advanced Power Electronics Corporation in the amount of \$2,886,800 and held 30.08% equity interest which was shown as investment accounted for using the equity method.
- C. On May 17, 2023, the Group sold 6% of shares held in XSEMI Corporation. In June 2023, the Group lost majority of the seats in the company's Board of Directors. As a result, the Group lost its control over XSEMI Corporation. Refer to Note 4(3) B (c). for details.
- D. The Group sold shares of Fitipower Integrated Technology Inc. ("Fitipower Integrated") resulting to a reduction in its equity interest to less than 20% in 2023. On June 15, 2023, the Group lost its significant influence over Fitipower Integrated, with the resignation of the director's position in Fitipower Integrated. The Group remeasured the remaining investment in Fitipower Integrated at its fair value and transferred it to financial assets at fair value through other comprehensive income. Any difference between fair value and carrying amount is recognised in gain on disposal of investment amounting to \$3,672,435 (shown as 'other gains and losses').
- E. A subsidiary of the Group, Foxconn Industrial Internet Co., Ltd., entered into the 'Partnership Agreement of Xingwei (Guangzhou) industrial investment partnership (Limited Partnership)' on March 25, 2022. As a limited partner, Foxconn Industrial Internet Co., Ltd. subscribed the shares of fund of Xingwei (Guangzhou) industrial investment partnership (Limited Partnership) amounting to RMB 9,800,000 thousand. As of September 30, 2023, the Group had collected investment amounting to RMB 5,380,000 thousand.
- F. The above additions and disposals of investments accounted for under equity method included the amount transferred in from other accounts or recognised as disposal transferred out.
- G. The abovementioned changes in other equity items refer to recognition of currency translation differences of associates and unrealised gains (losses) on valuation of financial assets. Others arise from the translation of the financial statements of the foreign operations' associates into the Group's presentation currency.

H. Associates

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

Company name	Principal place of business	Shareholding ratio			Nature of relationship	Method of measurement
		September 30, 2023	December 31, 2022	September 30, 2022		
Sharp Corporation	Japan	34%	34%	34%	Strategic Investment	Equity method
Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)	China	-	-	-	Strategic Investment	Equity method
Foxconn Technology Co., Ltd.	Taiwan	29%	29%	29%	Supplier	Equity method
Zhen Ding Technology Holding Limited	Cayman	32%	32%	32%	Supplier	Equity method

(b) The summarised financial information of the associates that are material to the Group is as follows:

Balance sheet

	Sharp Corporation		
	September 30, 2023	December 31, 2022	September 30, 2022
Current assets	\$ 242,893,782	\$ 283,275,149	\$ 279,419,591
Non-current assets	157,184,102	212,357,361	210,727,544
Current liabilities	(211,810,059)	(220,950,582)	(209,558,971)
Non-current liabilities	(126,216,695)	(163,825,035)	(163,033,132)
Total net assets	62,051,130	110,856,893	117,555,032
Effect of accounting principles	(3,495,706)	(4,598,929)	2,594,351
Fair value adjustment of trademarks, other intangible net assets and tangible net assets	84,083,366	90,929,084	86,241,585
Total net assets after adjustment	<u>\$ 142,638,790</u>	<u>\$ 197,187,048</u>	<u>\$ 206,390,968</u>
Share in associate's net assets	\$ 47,619,442	\$ 66,089,430	\$ 69,182,560
Goodwill	12,145,317	12,574,548	12,145,317
Others	(3,991,015)	(3,767,210)	(4,023,106)
Carrying amount of the associate	<u>\$ 55,773,744</u>	<u>\$ 74,896,768</u>	<u>\$ 77,304,771</u>

Note: In June 2022, Sharp Corporation issued 38.45 million new common shares. Consequently, the Group's equity interest in Sharp Corporation decreased from 36% to 34%, and the Group decreased capital surplus and investments accounted for using equity method amounting to \$1,867,981 due to the change in net equity.

Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)			
	September 30, 2023	December 31, 2022	September 30, 2022
Current assets	\$ 16,075,302	\$ 39,771,206	\$ 637,429
Non-current assets	-	-	39,720,240
Total net assets	\$ 16,075,302	\$ 39,771,206	\$ 40,357,669
Share in associate's net assets	\$ 16,073,694	\$ 39,767,229	\$ 40,349,597
Others	(1,689)	-	-
Carrying amount of the associate	\$ 16,072,005	\$ 39,767,229	\$ 40,349,597
Foxconn Technology Co., Ltd.			
	September 30, 2023	December 31, 2022	September 30, 2022
Current assets	\$ 79,816,329	\$ 108,151,811	\$ 97,939,104
Non-current assets	60,965,417	42,952,957	42,221,125
Current liabilities	(35,426,223)	(46,799,523)	(36,410,870)
Non-current liabilities	(1,109,003)	(1,127,769)	(1,099,498)
Total net assets	\$ 104,246,520	\$ 103,177,476	\$ 102,649,861
Share in associate's net assets	\$ 30,751,547	\$ 30,467,588	\$ 30,311,979
Goodwill	338,190	338,190	338,190
Others	(349)	25,623	(6,643)
Carrying amount of the associate	\$ 31,089,388	\$ 30,831,401	\$ 30,643,526
Zhen Ding Technology Holding Limited			
	September 30, 2023	December 31, 2022	September 30, 2022
Current assets	\$ 117,300,348	\$ 110,292,979	\$ 114,097,147
Non-current assets	130,499,456	122,267,133	115,609,576
Current liabilities	(83,303,287)	(74,226,905)	(75,026,504)
Non-current liabilities	(30,025,673)	(25,467,516)	(26,847,366)
Total net assets	\$ 134,470,844	\$ 132,865,691	\$ 127,832,853
Share in associate's net assets	\$ 30,848,575	\$ 31,257,639	\$ 30,164,551
Others	-	153,255	(87)
Carrying amount of the associate	\$ 30,848,575	\$ 31,410,894	\$ 30,164,464

Statement of comprehensive income

Sharp Corporation		
Three months ended September 30,		
	2023	2022
Revenue	\$ 135,662,549	\$ 154,082,461
Profit (loss) for the period from continuing operations	523,036	(3,679,050)
Other comprehensive income, net of tax	3,205,789	2,191,269
Total comprehensive income (loss) for the period	3,728,825	(1,487,781)
Effect of accounting principles	(3,534)	60,623
Total comprehensive income (loss) after adjustment	\$ 3,725,291	\$ (1,427,158)
Dividends received from associates	\$ -	\$ -

Sharp Corporation		
Nine months ended September 30,		
	2023	2022
Revenue	\$ 390,301,050	\$ 426,392,552
(Loss) profit for the period from continuing operations	(55,731,315)	3,545,813
Other comprehensive income, net of tax	13,699,223	15,713,782
Total comprehensive (loss) income for the period	(42,032,092)	19,259,595
Effect of accounting principles	133,967	492,766
Total comprehensive (loss) income after adjustment	\$ (41,898,125)	\$ 19,752,361
Dividends received from associates	\$ -	\$ 2,024,128

Foxconn Technology Co., Ltd.		
Three months ended September 30,		
	2023	2022
Revenue	\$ 22,339,180	\$ 17,850,997
Profit for the period from continuing operations	1,058,098	1,554,386
Other comprehensive income, net of tax	3,257,220	871,013
Total comprehensive income for the period	\$ 4,315,318	\$ 2,425,399
Dividends received from associates	\$ 667,073	\$ 708,765

	Foxconn Technology Co., Ltd.	
	Nine months ended September 30,	
	2023	2022
Revenue	\$ 62,424,871	\$ 60,498,018
Profit for the period from continuing operations	3,322,939	3,427,527
Other comprehensive income (loss), net of tax	128,212	(9,447,511)
Total comprehensive income (loss) for the period	\$ 3,451,151	\$ (6,019,984)
Dividends received from associates	\$ 667,073	\$ 708,765

	Zhen Ding Technology Holding Limited	
	Three months ended September 30,	
	2023	2022
Revenue	\$ 41,919,467	\$ 50,004,714
Profit for the period from continuing operations	3,348,784	7,171,976
Other comprehensive income, net of tax	5,466,668	2,030,756
Total comprehensive income for the period	\$ 8,815,452	\$ 9,202,732
Dividends received from associates	\$ 1,867,325	\$ 1,635,495

	Zhen Ding Technology Holding Limited	
	Nine months ended September 30,	
	2023	2022
Revenue	\$ 97,001,710	\$ 118,454,269
Profit for the period from continuing operations	4,362,224	13,677,665
Other comprehensive income, net of tax	2,999,010	4,460,236
Total comprehensive income for the period	\$ 7,361,234	\$ 18,137,901
Dividends received from associates	\$ 1,867,325	\$ 1,635,495

(c) The carrying amount of the Group's interests in all individually immaterial associates and the Group's share of the operating results are summarised below:

As of September 30, 2023, December 31, 2022 and September 30, 2022, the carrying amount of the Group's individually immaterial associates amounted to \$55,326,896, \$52,187,381 and \$52,748,920, respectively.

	Three months ended September 30,	
	2023	2022
Profit for the period from continuing operations	\$ 236,908	\$ 3,148,145
Other comprehensive income (loss), net of tax	1,408,376	(38,856)
Total comprehensive income for the period	\$ 1,645,284	\$ 3,109,289

	Nine months ended September 30,	
	2023	2022
Profit for the period from continuing operations	\$ 464,773	\$ 7,461,552
Other comprehensive income, net of tax	163,339	171,456
Total comprehensive income for the period	<u>\$ 628,112</u>	<u>\$ 7,633,008</u>

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

	September 30, 2023	December 31, 2022	September 30, 2022
Sharp Corporation	\$ 44,642,992	\$ 48,657,481	\$ 42,083,566
Foxconn Technology Co., Ltd.	24,056,305	21,638,167	19,115,799
Zhen Ding Technology Holding Limited	30,062,738	32,079,141	32,384,656
	<u>\$ 98,762,035</u>	<u>\$ 102,374,789</u>	<u>\$ 93,584,021</u>

(e) The carrying amount of the Group's interests in all individually immaterial joint ventures and the Group's share of the operating results are summarised below:

As of September 30, 2023, December 31, 2022 and September 30, 2022, the carrying amount of the Group's individually immaterial joint ventures amounted to \$11,661,580, \$10,395,376 and \$7,032,811, respectively.

	Three months ended September 30,	
	2023	2022
(Loss) profit for the period from continuing operations	\$ (167,779)	\$ 1,181,701
Other comprehensive loss, net of tax	(109,832)	(152,347)
Total comprehensive (loss) income for the period	<u>\$ (277,611)</u>	<u>\$ 1,029,354</u>
	Nine months ended September 30,	
	2023	2022
(Loss) profit for the period from continuing operations	\$ (494,377)	\$ 722,726
Other comprehensive loss, net of tax	(206,081)	(269,623)
Total comprehensive (loss) income for the period	<u>\$ (700,458)</u>	<u>\$ 453,103</u>

(f) The Group is the single largest shareholder of the following companies, and has no control, but only has a significant influence on the company as described below.

- i. The Group is the single largest shareholder of Sharp Corporation with a 34% equity interest. Given that the Group does not hold the voting rights of more than half of its shareholders attendance rate, which indicates that the Group has no current ability to direct the relevant activities of Sharp Corporation, the Group has no control, but only has significant influence, over the investee.
- ii. The Group is the single largest shareholder of Foxconn Technology Co., Ltd. with a 29% equity interest. Given that the Group does not hold the voting rights of more

than half of its shareholders attendance rate, which indicates that the Group has no current ability to direct the relevant activities of Foxconn Technology Co., Ltd., the Group has no control, but only has significant influence, over the investee.

- iii. The Group is the single largest shareholder of Zhen Ding Technology Holding Limited with a 32% equity interest. Given that the Group does not hold the voting rights of more than half of its shareholders attendance rate, which indicates that the Group has no current ability to direct the relevant activities of Zhen Ding Technology Holding Limited, the Group has no control, but only has significant influence, over the investee.
- iv. The Group is the single largest shareholder of Xingwei (Guangchou) Industrial Investment Partnership (Limited Partnership) with a 99% equity interest. Given that the Group only serves as the limited partner of the fund, it did not obtain more than half of the seats in the investment committee of the fund and the matters deliberated by the investment committee shall be agreed and passed by all members to be valid, the Group has no control, but only has significant influence, over the investee.

(10) Property, plant and equipment

	2023						
	Land	Buildings	Machinery and equipment	Computer and communication equipment	Others	Equipment under installation and construction in progress	Total
At January 1							
Cost	\$ 11,885,041	\$ 241,452,158	\$ 328,460,664	\$ 49,289,278	\$ 204,071,287	\$ 51,523,087	\$ 886,681,515
Accumulated depreciation and impairment	-	(120,250,925)	(223,577,469)	(39,299,213)	(141,149,224)	-	(524,276,831)
	<u>\$ 11,885,041</u>	<u>\$ 121,201,233</u>	<u>\$ 104,883,195</u>	<u>\$ 9,990,065</u>	<u>\$ 62,922,063</u>	<u>\$ 51,523,087</u>	<u>\$ 362,404,684</u>
Opening net book amount as at January 1	\$ 11,885,041	\$ 121,201,233	\$ 104,883,195	\$ 9,990,065	\$ 62,922,063	\$ 51,523,087	\$ 362,404,684
Additions	476,662	3,793,510	19,170,757	1,651,495	16,693,947	25,590,670	67,377,041
Transfers	603,135	5,319,184	9,137,593	712,410	2,070,031	(18,480,098)	(637,745)
Acquired from business combinations	10,523	144,232	821,734	6,616	293,950	259,384	1,536,439
Disposals	-	(584,310)	(1,574,559)	(90,689)	(1,301,637)	(958,657)	(4,509,852)
Depreciation charge	-	(9,481,613)	(21,261,244)	(2,436,650)	(17,267,687)	-	(50,447,194)
Net exchange differences	460,742	2,115,513	2,125,674	169,668	668,362	1,922,790	7,462,749
Closing net book amount as at September 30	<u>\$ 13,436,103</u>	<u>\$ 122,507,749</u>	<u>\$ 113,303,150</u>	<u>\$ 10,002,915</u>	<u>\$ 64,079,029</u>	<u>\$ 59,857,176</u>	<u>\$ 383,186,122</u>
At September 30							
Cost	\$ 13,436,103	\$ 252,177,244	\$ 347,173,332	\$ 50,521,318	\$ 212,347,224	\$ 59,857,176	\$ 935,512,397
Accumulated depreciation and impairment	-	(129,669,495)	(233,870,182)	(40,518,403)	(148,268,195)	-	(552,326,275)
	<u>\$ 13,436,103</u>	<u>\$ 122,507,749</u>	<u>\$ 113,303,150</u>	<u>\$ 10,002,915</u>	<u>\$ 64,079,029</u>	<u>\$ 59,857,176</u>	<u>\$ 383,186,122</u>

2022							
	Land	Buildings	Machinery and equipment	Computer and communication equipment	Others	Equipment under installation and construction in progress	Total
<u>At January 1</u>							
Cost	\$ 11,088,299	\$ 230,689,468	\$ 287,474,102	\$ 47,391,725	\$ 179,441,556	\$ 31,290,949	\$ 787,376,099
Accumulated depreciation and impairment	-	(109,207,148)	(207,619,795)	(38,831,481)	(121,610,366)	-	(477,268,790)
	<u>\$ 11,088,299</u>	<u>\$ 121,482,320</u>	<u>\$ 79,854,307</u>	<u>\$ 8,560,244</u>	<u>\$ 57,831,190</u>	<u>\$ 31,290,949</u>	<u>\$ 310,107,309</u>
Opening net book amount as at January 1	\$ 11,088,299	\$ 121,482,320	\$ 79,854,307	\$ 8,560,244	\$ 57,831,190	\$ 31,290,949	\$ 310,107,309
Additions	99	1,798,003	19,608,910	985,903	10,980,275	29,157,251	62,530,441
Transfers	-	3,750,277	7,071,463	657,435	2,222,059	(11,817,570)	1,883,664
Acquired from business combinations	-	-	57,173	9,498	11,872	4,753	83,296
Disposals	(34,270)	(11,074)	(1,027,705)	(460,200)	(502,417)	(416,887)	(2,452,553)
Depreciation charge	-	(8,867,083)	(18,221,282)	(2,099,955)	(14,195,083)	-	(43,383,403)
Impairment loss	-	-	(147,637)	-	-	-	(147,637)
Net exchange differences	1,074,907	6,125,600	5,514,921	120,749	502,937	5,348,363	18,687,477
Closing net book amount as at September 30	<u>12,129,035</u>	<u>124,278,043</u>	<u>92,710,150</u>	<u>7,773,674</u>	<u>56,850,833</u>	<u>53,566,859</u>	<u>347,308,594</u>
<u>At September 30</u>							
Cost	12,129,035	243,682,744	314,095,215	47,160,889	194,000,849	53,566,859	864,635,591
Accumulated depreciation and impairment	-	(119,404,701)	(221,385,065)	(39,387,215)	(137,150,016)	-	(517,326,997)
	<u>12,129,035</u>	<u>124,278,043</u>	<u>92,710,150</u>	<u>7,773,674</u>	<u>56,850,833</u>	<u>53,566,859</u>	<u>347,308,594</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) B.

C. Details of property, plant and equipment pledged as collateral are provided in Note 8.

(11) Leasing arrangements - lessee

A. The Group leases various assets including land, land use right, buildings and other equipment. The periods of lease contracts are as follows:

Land and land use right: 2~50 years

Buildings: 1~20 years

Other equipment: 1~5 years

Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. It does not enjoy the right to extend the lease term. The lease agreements do not impose covenants, but leased assets may not be used as security for borrowing purposes.

B. Short-term leases with a lease term of 12 months, include dormitories, business vehicles and office.

C. The carrying amount of right-of-use assets and the depreciation charge are as follows:

	<u>September 30, 2023</u>	<u>December 31, 2022</u>	<u>September 30, 2022</u>
	<u>Carrying amount</u>	<u>Carrying amount</u>	<u>Carrying amount</u>
Land and land use right	\$ 19,957,446	\$ 17,648,123	\$ 17,434,992
Buildings	20,513,742	21,950,289	22,185,398
Other equipment	907,757	807,384	708,002
	<u>\$ 41,378,945</u>	<u>\$ 40,405,796</u>	<u>\$ 40,328,392</u>

Three months ended September 30,

	<u>2023</u>	<u>2022</u>
	<u>Depreciation charge</u>	<u>Depreciation charge</u>
Land and land use right	\$ 170,404	\$ 136,873
Buildings	2,539,691	1,803,817
Other equipment	116,705	106,665
	<u>\$ 2,826,800</u>	<u>\$ 2,047,355</u>

Nine months ended September 30,

	<u>2023</u>	<u>2022</u>
	<u>Depreciation charge</u>	<u>Depreciation charge</u>
Land and land use right	\$ 468,535	\$ 445,646
Buildings	6,643,960	6,098,416
Other equipment	403,548	651,220
	<u>\$ 7,516,043</u>	<u>\$ 7,195,282</u>

D. For the three-month and nine-month periods ended September 30, 2023 and 2022, the additions to right-of-use assets were \$2,586,974, \$2,354,890, \$9,070,057 and \$7,475,999, respectively.

E. The information on income and expense accounts relating to lease contracts is as follows:

	Three months ended September 30,	
	2023	2022
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 251,138	\$ 196,490
Expense on short-term lease contracts	\$ 962,090	\$ 1,273,569
Gain from lease modification	\$ 29,968	\$ 2,117
	Nine months ended September 30,	
	2023	2022
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 744,118	\$ 636,407
Expense on short-term lease contracts	\$ 2,719,076	\$ 3,103,795
Gain from lease modification	\$ 288,008	\$ 2,117

F. For the three-month and nine-month periods ended September 30, 2023 and 2022, the Group's total cash outflow for leases were \$4,426,110, \$3,891,113, \$13,040,018 and \$10,972,834, respectively.

(12) Leasing arrangements - lessor

A. The Group mainly leases machinery and equipment. Rental contracts are typically made for 5 years.

B. The maturity analysis of the undiscounted lease payments in the finance lease is as follows:

	September 30, 2023	December 31, 2022	September 30, 2022
No later than one year	\$ 522,118	\$ 488,119	\$ 526,783
Later than one year but not later than five years	232,957	617,570	769,513
	<u>\$ 755,075</u>	<u>\$ 1,105,689</u>	<u>\$ 1,296,296</u>

C. Reconciliation of the undiscounted lease payments and the net investment in the finance lease is provided as follows:

	September 30, 2023	
	Current	Non-current
Undiscounted lease payments	\$ 522,118	\$ 232,957
Unearned finance income	(12,113)	(1,820)
Net investment in lease	<u>\$ 510,005</u>	<u>\$ 231,137</u>
	December 31, 2022	
	Current	Non-current
Undiscounted lease payments	\$ 488,119	\$ 617,570
Unearned finance income	(14,007)	(7,047)
Net investment in lease	<u>\$ 474,112</u>	<u>\$ 610,523</u>

	September 30, 2022	
	Current	Non-current
Undiscounted lease payments	\$ 526,783	\$ 769,513
Unearned finance income	(16,508)	(10,143)
Net investment in lease	<u>\$ 510,275</u>	<u>\$ 759,370</u>

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

(13) Investment property

	Land and buildings	
	2023	2022
<u>At January 1</u>		
Cost	\$ 17,503,412	\$ 15,688,409
Accumulated depreciation and impairment	(7,065,327)	(5,331,910)
	<u>\$ 10,438,085</u>	<u>\$ 10,356,499</u>
Opening net book amount as at January 1	\$ 10,438,085	\$ 10,356,499
Additions	-	105
Transfer in	290,133	862,941
Transfer out	(28,859)	(1,288)
Disposals	(41,179)	(171,457)
Depreciation charge	(649,509)	(624,979)
Net exchange differences	35,629	276,854
Closing net book amount as at September 30	<u>\$ 10,044,300</u>	<u>\$ 10,698,675</u>
<u>At September 30</u>		
Cost	\$ 17,436,365	\$ 17,520,116
Accumulated depreciation and impairment	(7,392,065)	(6,821,441)
	<u>\$ 10,044,300</u>	<u>\$ 10,698,675</u>

A. Rental income from the lease of the investment property and direct operating expenses arising from the investment property are shown below:

	Three months ended September 30,	
	2023	2022
Rental income from the lease of the investment property	<u>\$ 227,857</u>	<u>\$ 358,924</u>
Direct operating expenses arising from the investment property that generated rental income for the period	<u>\$ 215,114</u>	<u>\$ 209,854</u>

	Nine months ended September 30,	
	2023	2022
Rental income from the lease of the investment property	\$ 840,819	\$ 871,669
Direct operating expenses arising from the investment property that generated rental income for the period	\$ 649,509	\$ 624,979

B. The fair value of the investment property held by the Group as at September 30, 2023, December 31, 2022 and September 30, 2022 were \$28,887,239, \$28,967,795 and \$31,985,616, respectively. Some properties were valued by independent appraisers. The valuation is based on latest market price of similar investment property in the same area and condition which is categorized within Level 3 in the fair value hierarchy.

(14) Intangible assets

	2023							
	Goodwill	Concession	Patents	Trademarks	Developed technology	Customer relationships	Software	Total
<u>At January 1</u>								
Cost	\$ 21,590,328	\$ 10,617,875	\$ 4,831,836	\$ 9,564,095	\$ 12,259,966	\$ 1,515,078	\$ 9,927,635	\$ 70,306,813
Accumulated amortisation and impairment	(3,320,618)	(4,000,516)	(3,800,192)	(1,378,121)	(4,052,130)	(698,201)	(6,396,996)	(23,646,774)
	<u>\$ 18,269,710</u>	<u>\$ 6,617,359</u>	<u>\$ 1,031,644</u>	<u>\$ 8,185,974</u>	<u>\$ 8,207,836</u>	<u>\$ 816,877</u>	<u>\$ 3,530,639</u>	<u>\$ 46,660,039</u>
Opening net book amount as at January 1	\$ 18,269,710	\$ 6,617,359	\$ 1,031,644	\$ 8,185,974	\$ 8,207,836	\$ 816,877	\$ 3,530,639	\$ 46,660,039
Transfers	-	-	-	-	-	-	221,757	221,757
Additions	-	-	3,131	56	661,918	-	1,007,710	1,672,815
Acquired from business combinations	2,396,045	-	-	-	626,203	1,075,117	52,680	4,150,045
Disposals	-	-	(374,567)	-	-	-	(9,786)	(384,353)
Amortization charge	-	(523,058)	(91,985)	(375,946)	(946,427)	(120,208)	(1,066,306)	(3,123,930)
Changes in control of subsidiaries	(30,312)	-	-	-	-	-	-	(30,312)
Net exchange differences	690,011	-	16,795	298,387	150,098	55,971	149,505	1,360,767
Closing net book amount as at September 30	<u>\$ 21,325,454</u>	<u>\$ 6,094,301</u>	<u>\$ 585,018</u>	<u>\$ 8,108,471</u>	<u>\$ 8,699,628</u>	<u>\$ 1,827,757</u>	<u>\$ 3,886,199</u>	<u>\$ 50,526,828</u>
<u>At September 30</u>								
Cost	\$ 24,774,786	\$ 10,617,876	\$ 4,663,182	\$ 9,931,372	\$ 13,786,572	\$ 2,670,357	\$ 11,447,037	\$ 77,891,182
Accumulated amortisation and impairment	(3,449,332)	(4,523,575)	(4,078,164)	(1,822,901)	(5,086,944)	(842,600)	(7,560,838)	(27,364,354)
	<u>\$ 21,325,454</u>	<u>\$ 6,094,301</u>	<u>\$ 585,018</u>	<u>\$ 8,108,471</u>	<u>\$ 8,699,628</u>	<u>\$ 1,827,757</u>	<u>\$ 3,886,199</u>	<u>\$ 50,526,828</u>

	2022							
	Goodwill	Concession	Patents	Trademarks	Developed technology	Customer relationships	Software	Total
<u>At January 1</u>								
Cost	\$ 18,469,923	\$ 14,581,255	\$ 4,301,379	\$ 9,009,831	\$ 10,192,291	\$ 1,610,976	\$ 8,174,975	\$ 66,340,630
Accumulated amortisation and impairment	(2,283,863)	(5,644,316)	(3,147,637)	(935,407)	(2,548,261)	(499,868)	(5,928,441)	(20,987,793)
	<u>\$ 16,186,060</u>	<u>\$ 8,936,939</u>	<u>\$ 1,153,742</u>	<u>\$ 8,074,424</u>	<u>\$ 7,644,030</u>	<u>\$ 1,111,108</u>	<u>\$ 2,246,534</u>	<u>\$ 45,352,837</u>
Opening net book amount as at January 1	\$ 16,186,060	\$ 8,936,939	\$ 1,153,742	\$ 8,074,424	\$ 7,644,030	\$ 1,111,108	\$ 2,246,534	\$ 45,352,837
Additions	-	-	1,657	-	-	-	890,682	892,339
Acquired from business combinations	1,407,081	-	96,681	-	401,125	-	2,961	1,907,848
Disposals	-	(1,298,457)	(443)	-	-	-	-	(1,298,900)
Amortization charge	-	(570,687)	(227,458)	(380,174)	(898,195)	(121,847)	(662,751)	(2,861,112)
Exchange	-	(299,630)	-	-	-	-	-	(299,630)
Net exchange differences	1,941,994	-	133,346	834,650	308,045	(100,679)	118,393	3,235,749
Closing net book amount as at September 30	<u>\$ 19,535,135</u>	<u>\$ 6,768,165</u>	<u>\$ 1,157,525</u>	<u>\$ 8,528,900</u>	<u>\$ 7,455,005</u>	<u>\$ 888,582</u>	<u>\$ 2,595,819</u>	<u>\$ 46,929,131</u>
<u>At September 30</u>								
Cost	\$ 22,154,811	\$ 11,911,625	\$ 4,998,326	\$ 9,810,330	\$ 11,423,389	\$ 1,566,386	\$ 9,057,460	\$ 70,922,327
Accumulated amortisation and impairment	(2,619,676)	(5,143,460)	(3,840,801)	(1,281,430)	(3,968,384)	(677,804)	(6,461,641)	(23,993,196)
	<u>\$ 19,535,135</u>	<u>\$ 6,768,165</u>	<u>\$ 1,157,525</u>	<u>\$ 8,528,900</u>	<u>\$ 7,455,005</u>	<u>\$ 888,582</u>	<u>\$ 2,595,819</u>	<u>\$ 46,929,131</u>

A.Details of the aforementioned intangible assets acquired from business combinations are provided in Note 6(40).

B.Impairment assessment for goodwill of Belkin International Inc.

As of September 30, 2023, the Group's goodwill from the acquisition of Belkin International Inc. (referred herein as "Belkin") decreased to \$12,277,737 (USD \$380,469 thousand) as a result of the disposal of LINKSYS, a subsidiary of Belkin, in 2021. Impairment assessment of goodwill is allocated to Belkin's CGU. The recoverable amount of the CGU relating to the goodwill arising from acquisition of Belkin was determined based on value-in-use calculation. The calculation uses projected cash flows based on financial budgets for the next five-year period.

Management determined expected revenue growth rate based on past performance and their expectations of market development. The long-term weighted average growth rates used are consistent with the projection included in industry reports. Pre-tax discount rate used reflects the risk premium of the segment and operating region.

The assumptions used in the main assessment as of December 31, 2022 are as follows:

Five-year compound revenue growth rate	11 %
Long-term growth rate	2 %
Pre-tax discount rate	20 %

Based on the above assessment, there is no impairment loss on goodwill as of September 30, 2023.

C.The details of amortisation are as follows:

	Three months ended September 30,	
	2023	2022
Operating costs and operating expenses	\$ 1,144,265	\$ 869,446
	Nine months ended September 30,	
	2023	2022
Operating costs and operating expenses	\$ 3,123,930	\$ 2,861,112

(15) Other non-current assets

	<u>September 30, 2023</u>	<u>December 31, 2022</u>	<u>September 30, 2022</u>
Long-term prepayments			
- Utility duct access	\$ 410,939	\$ 547,918	\$ 593,579
- 3.5 GHz frequency band through MOCN	10,567,316	11,070,154	11,214,317
Refundable deposits	2,442,119	2,485,549	2,513,438
Assets recognised for incremental costs of obtaining contract with customers	2,213,510	2,260,263	2,368,952
Prepayments for buildings and equipment	4,122,332	2,504,153	2,815,970
Net investment in lease	231,137	610,523	759,370
Others	8,362,019	7,933,181	5,824,626
	<u>\$ 28,349,372</u>	<u>\$ 27,411,741</u>	<u>\$ 26,090,252</u>

A.3.5 GHz frequency band through Multi Operator Core Network (MOCN)

A subsidiary of the Group, Asia Pacific Telecom Co., Ltd., entered into a cooperation agreement on 3.5 GHz frequency band through MOCN with Far EasTone Telecommunications Co., Ltd. (FET). The period of the agreement is from September 4, 2020 to December 31, 2040. This cooperation agreement was approved with conditions by the National Communications Commission (NCC) Committee and the Fair Trade Commission. Both signing parties agreed that the Group will share two-ninths of the network deployment cost of FET's 3.5 GHz frequency band in order to obtain use right capacity, of which the cost of spectrum sharing amounted to \$9,473,000.

B. Incremental costs of obtaining a contract

A subsidiary of the Group, Asia Pacific Telecom Co., Ltd., recognises the incremental costs (mainly comprised of sales commissions) of obtaining a contract with a customer as an asset if the Group expects to recover those costs. The recognised asset is amortised on a systematic basis that is consistent with the transfers to the customer of the goods or services to which the asset relates. The Group recognised amortised costs of \$429,685, \$537,134, \$1,381,153 and \$1,581,011 in profit or loss for the three-month and nine-month periods ended September 30, 2023 and 2022, respectively.

C. Details of net investment in lease is provided in Note 6(12).

D. Details of other non-current assets pledged as collateral are provided in Note 8.

(16) Short-term notes and bills payable

	September 30, 2023	December 31, 2022	September 30, 2022
Commercial paper	\$ 59,450,957	\$ 31,555,403	\$ 25,835,705
Less: Unamortized discount	(247,927)	(63,906)	(20,453)
	<u>\$ 59,203,030</u>	<u>\$ 31,491,497</u>	<u>\$ 25,815,252</u>
Interest rates per annum	<u>1.45%~2.23%</u>	<u>1.35%~2.15%</u>	<u>1.018%~1.75%</u>

(17) Short-term loans

Type of loans	September 30, 2023	Interest rate range	Collateral
Bank loans			
Credit loans	<u>\$ 541,868,633</u>	0.57%~8.67%	None
Type of loans	December 31, 2022	Interest rate range	Collateral
Bank loans			
Credit loans	<u>\$ 582,610,083</u>	0%~7.05%	None
Type of loans	September 30, 2022	Interest rate range	Collateral
Bank loans			
Credit loans	<u>\$ 728,317,675</u>	0%~7.4%	None

The Group has signed an agreement to offset financial assets and liabilities with financial institutions. The agreement meets the offsetting criteria of IAS 32, whereby the financial assets and liabilities are offset and reported in the net amount in the balance sheet. Details of the offset as of September 30, 2023, December 31, 2022 and September 30, 2022 are as follows:

September 30, 2023			
Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	<u>\$ 597,308,786</u>	<u>\$ 597,308,786</u>	<u>\$ -</u>
December 31, 2022			
Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	<u>\$ 681,969,373</u>	<u>\$ 681,969,373</u>	<u>\$ -</u>
September 30, 2022			
Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	<u>\$ 900,749,174</u>	<u>\$ 900,749,174</u>	<u>\$ -</u>

(18) Other payables

	September 30, 2023	December 31, 2022	September 30, 2022
Awards and salaries payable	\$ 46,728,941	\$ 62,934,936	\$ 54,432,897
Payables for equipment	24,727,906	28,837,155	19,477,924
Employees' bonuses payable	23,937,332	20,241,273	25,198,389
Consumption goods expense payable (including indirect materials)	11,537,322	13,083,091	14,773,951
Accrued interest payable	16,695,553	11,657,373	9,566,587
Royalty fees payable	3,831,564	5,465,498	5,920,046
Tax payable	5,563,176	5,978,962	7,853,616
Restricted stock repurchase obligation	844,576	1,117,627	2,173,661
Others	93,396,813	97,419,676	93,795,110
	<u>\$ 227,263,183</u>	<u>\$ 246,735,591</u>	<u>\$ 233,192,181</u>

A subsidiary of the Group, Foxconn Industrial Internet Co., Ltd., issued employees' restricted shares in 2019. Employees must pay to acquire those stocks, and if employees resign during the vesting period, they must return the stocks to the Group and the Group must refund payments made on the stocks. The Group recognises the payments from the employees who are expected to resign during the vesting period as liabilities at the grant date.

(19) Other current liabilities

	September 30, 2023	December 31, 2022	September 30, 2022
Receipts in advance of payments for materials and equipment on behalf of others	\$ 40,595,784	\$ 34,720,807	\$ 27,228,011
Deposits received	24,212,669	43,489,589	43,948,169
Contract liabilities - advance payment	19,879,499	20,738,272	19,808,553
Contract liabilities - deferred income	6,578,537	7,206,931	7,506,205
Others	5,433,401	4,365,174	5,474,008
	<u>\$ 96,699,890</u>	<u>\$ 110,520,773</u>	<u>\$ 103,964,946</u>

(20) Bonds payable

	September 30, 2023	December 31, 2022	September 30, 2022
Convertible bonds payable	\$ 19,183,116	\$ 20,683,116	\$ 33,961,557
Add: Premium on bonds payable	-	7,500	7,500
Less: Discount on bonds payable	-	(1,124)	(30,135)
	<u>19,183,116</u>	<u>20,689,492</u>	<u>33,938,922</u>
Corporate bonds payable	185,000,000	148,050,000	144,000,000
Foreign unsecured corporate bonds	94,446,223	89,949,590	92,940,188
	<u>298,629,339</u>	<u>258,689,082</u>	<u>270,879,110</u>
Less: Current portion or exercise of put options (shown as "Long-term liabilities, current portion")	(59,912,639)	(13,406,376)	(31,105,807)
	<u>\$ 238,716,700</u>	<u>\$ 245,282,706</u>	<u>\$ 239,773,303</u>

A. First overseas convertible bond issue of 2017

- (a) The Company issued the first overseas unsecured convertible bonds totaling USD 500 million with the approval of the competent authority on August 22, 2017. The bonds carry zero coupon rate over five years. The circulation period is from November 6, 2017 to November 6, 2022.
- (b) The conversion options for the first overseas convertible bond issue of 2017 are separated from the liabilities and recorded as 'capital surplus - share options' amounting to \$1,099,253. The convertible bonds matured on November 6, 2022. The convertible corporate bonds were not converted into ordinary shares, therefore, 'capital surplus - share options' was reclassified to 'capital surplus - share premium'.

B. First unsecured convertible bond issue of 2018

ShunSin Technology Holdings Limited, a subsidiary of the Group, issued the first unsecured convertible bonds totaling \$1,500 million with the approval of the competent authority on January 10, 2018. The bonds carry zero coupon rate over five years. The circulation period is from February 12, 2018 to February 12, 2023. On February 13, 2023, the trading of these corporate bonds on the Taipei Exchange was terminated.

C. First overseas unsecured convertible bond issue of 2021

- (a) The Company issued the first overseas unsecured convertible bonds totaling USD 700 million with the approval of the competent authority on May 26, 2021. The bonds carry zero coupon rate over five years. The circulation period is from August 5, 2021 to August 5, 2026. The Company will fully redeem the bonds at the price of the bonds' face value plus -0.41% of the face value at the maturity date.
- (b) The conversion price is adjusted in line with the model specified in the conversion rules. As of September 30, 2023, no bonds were converted into common stock at the

conversion price of NT\$147.932 in dollars (using the exchange rate of 1 USD: 27.978 TWD) which was adjusted by the Company on July 10, 2023 based on the conversion rules of the first overseas convertible bond issue of 2021.

- (c) In accordance with the conversion rules, if the convertible bond is purchased (including purchased from the secondary market), early redeemed, or repaid at maturity by the Company, or if the convertible bond is converted into common stocks or redeemed by the bondholder, the bond is to be retired and will not be reissued.
 - (d) In accordance with the conversion rules, the rights and obligations of common stocks converted are the same as the outstanding ones previously subscribed.
 - (e) The conversion options for the first overseas convertible bond issue of 2021 are separated from the liabilities and recorded as 'capital surplus - share options' amounting to \$336,012.
 - (f) In accordance with the conversion rules, bondholders have the right to request the Company to redeem any bonds at the price of the bonds' par value upon three years from the issue date. As the bondholders of the convertible corporate bonds will be able to exercise the put options in the third quarter of 2024, the convertible corporate bonds were transferred to 'long-term liabilities, current portion' from the period. After the put options exceed their exercise period, the unexercised put options will be transferred back to 'bonds payable' if they met the definition of non-current liabilities.
- D. For details of principal, interest rate, maturity and other information of corporate bonds payable and foreign unsecured corporate bonds, refer to Table 12.

(21) Long-term loans

Institution	Loan period	Interest rate	Collateral	September 30, 2023
Long-term loans				
Syndicated loan from a consortium of 18 banks, including Mizuho Corporate Bank Ltd.	2019.03.19~2024.03.19	6.1885%~6.2385%	None	\$ 18,555,250
Syndicated loan from a consortium of 3 banks, including Mizuho Corporate Bank Ltd.	2020.11.21~2025.11.28	4.3230%	None	339,100
First Commercial Bank	2011.11.30~2030.11.30	2.0719%	Yes	1,662,857
First Commercial Bank	2013.09.06~2033.09.06	2.2833%	Yes	882,581
The Shanghai Commercial & Savings Bank, Ltd.	2021.06.25~2025.06.24	2.2450%	None	257,500
Agricultural Bank of China Limited	2018.01.05~2027.05.22	4.9000%	None	1,669,581
Syndicated loan from a consortium of 12 banks, including CTBC Bank Co., Ltd.	2020.10.29~2024.12.26	2.2133%	None	596,070
E.SUN Commercial Bank, Ltd.	2021.12.20~2024.09.20	6.6200%	None	258,160
Industrial and Commercial Bank of China Limited, Singapore Branch	2021.02.04~2023.11.24	6.7500%	None	19,362,000
Syndicated loan from a consortium of 12 banks, including Taishin International Bank Co., Ltd.	2021.12.27~2026.12.27	2.9533%~3.0590%	None	2,758,500
Syndicated loan from a consortium of 12 banks, including Taishin International Bank Co., Ltd.	2021.12.27~2026.12.27	3.0590%	Yes	1,350,000
Syndicated loan from a consortium of 12 banks, including Taishin International Bank Co., Ltd.	2023.03.27~2026.12.27	3.0590%	None	1,291,500
Mitsubishi UFJ Financial Group Bank	2021.12.20~2024.12.20	6.5900%	None	903,560
Bank of China	2022.01.24~2032.01.24	3.6000%	None	1,992,119
Bank of China	2022.05.25~2025.03.17	6.5500%	None	16,135,000
Industrial and Commercial Bank of China Limited, Singapore Branch	2023.04.12~2025.11.07	6.3947%	None	16,135,000
Oldenburgische Landesbank	2020.11.02~2024.12.31	7.5000%	None	37,089
Banco Santander, S.A.	2021.09.20~2024.09.19	1.2600%	None	1,677
Fullyfun Investment Limited	2023.06.24~2024.12.24	0.0000%	None	6,401
Banc Of America Leasing & Capital, LLC	2022.12.27~2030.12.27	5.3720%	None	4,466,716
				<u>88,660,661</u>
Less: Current portion				
(shown as “Long-term liabilities, current portion”)				(40,185,740)
Administration fee of syndicated loans				(30,259)
				<u><u>\$ 48,444,662</u></u>

Institution	Loan period	Interest rate	Collateral	December 31, 2022
Long-term loans				
Syndicated loan from a consortium of 18 banks, including Mizuho Corporate Bank Ltd.	2019.03.19~2024.03.19	5.2369%~5.2869%	None	\$ 17,658,250
Syndicated loan from a consortium of 3 banks, including Mizuho Corporate Bank Ltd.	2020.11.21~2025.11.28	2.3780%	None	4,908,000
First Commercial Bank	2011.11.30~2030.11.30	1.8076%	Yes	1,782,857
First Commercial Bank	2013.09.06~2033.09.06	2.0190%	Yes	970,839
The Shanghai Commercial & Savings Bank, Ltd.	2013.06.17~2028.04.15	2.0000%	Yes	4,637
The Shanghai Commercial & Savings Bank, Ltd.	2021.06.25~2025.06.24	2.1200%	None	382,500
Agricultural Bank of China Limited	2018.01.05~2027.05.22	4.6550%~4.9000%	None	3,520,800
Syndicated loan from a consortium of 12 banks, including CTBC Bank Co., Ltd.	2020.10.29~2024.12.26	1.8578%	None	695,415
E.SUN Commercial Bank, Ltd.	2021.12.20~2024.12.20	5.9000%	None	368,520
Industrial and Commercial Bank of China Limited, Singapore Branch	2021.02.04~2023.11.24	5.2400%	None	18,426,000
Syndicated loan from a consortium of 12 banks, including Taishin International Bank Co., Ltd.	2021.12.27~2026.12.27	2.9163%	None	3,065,000
Syndicated loan from a consortium of 12 banks, including Taishin International Bank Co., Ltd.	2021.12.27~2026.12.27	2.8105%	Yes	1,500,000
Mitsubishi UFJ Financial Group Bank	2021.12.20~2024.12.20	5.7600%	None	859,880
Bank of China	2022.01.24~2032.01.24	4.3000%~4.6000%	None	1,358,905
Bank of China	2022.05.25~2025.03.17	5.0400%	None	15,355,000
Banc of America Leasing & Capital, LLC	2022.12.27~2030.12.27	4.2886%	None	4,606,499
				<u>75,463,102</u>
Less: Current portion				
(shown as “Long-term liabilities, current portion”)				(19,686,350)
Administration fee of syndicated loans				(42,151)
				<u><u>\$ 55,734,601</u></u>

Institution	Loan period	Interest rate	Collateral	September 30, 2022
Long-term loans				
Syndicated loan from a consortium of 18 banks, including Mizuho Corporate Bank Ltd.	2019.03.19~2024.03.19	3.8932%~3.9432%	None	\$ 18,256,250
Syndicated loan from a consortium of 3 banks, including Mizuho Corporate Bank Ltd.	2020.11.21~2025.11.28	1.1650%	None	3,438,600
First Commercial Bank	2011.11.30~2030.11.30	1.6755%	Yes	1,782,857
First Commercial Bank	2013.09.06~2033.09.06	1.8869%	Yes	970,839
The Shanghai Commercial & Savings Bank, Ltd.	2013.06.17~2028.04.15	1.8750%	Yes	5,482
The Shanghai Commercial & Savings Bank, Ltd.	2021.06.25~2025.06.24	1.9950%	None	424,167
JihSun International Bank Ltd	2019.11.25~2022.11.25	0.9300%	None	1,000,000
Agricultural Bank of China Limited	2017.05.23~2027.12.26	4.6550%~4.9000%	None	4,643,295
Syndicated loan from a consortium of 13 banks, including CTBC Bank Co., Ltd.	2020.10.29~2024.12.26	1.8499%	None	840,000
E.SUN Commercial Bank, Ltd.	2021.12.20~2024.12.20	4.7500%	None	381,000
Industrial and Commercial Bank of China Limited, Singapore Branch	2021.02.04~2023.11.24	4.0667%~4.1797%	None	19,050,000
Syndicated loan from a consortium of 12 banks, including Taishin International Bank Co., Ltd.	2021.12.27~2026.12.27	2.5463%	None	2,565,000
Syndicated loan from a consortium of 12 banks, including Taishin International Bank Co., Ltd.	2021.12.27~2026.12.27	2.4406%	Yes	1,500,000
Mitsubishi UFJ Financial Group Bank	2021.12.20~2024.12.20	4.4600%	None	889,000
Bank of China	2022.01.24~2032.01.24	4.3000%~4.6000%	None	1,064,456
Bank of China	2022.05.25~2025.03.17	3.5300%	None	15,875,000
Other loan			Yes	1,215
				<u>72,687,161</u>
Less: Current portion				
(shown as “Long-term liabilities, current portion”)				(1,908,038)
Administration fee of syndicated loans				(46,164)
				<u>\$ 70,732,959</u>

A. According to the syndicated loan agreement signed with 18 banks, including Mizuho Corporate Bank Ltd., the syndicated loan agreement signed with 3 banks, including Mizuho Corporate Bank Ltd., the syndicated loan agreement signed with 12 banks, including First Commercial Bank, CTBC Bank and the syndicated loan agreement signed with 12 banks, including Taishin International Bank, and in accordance with

the loan agreement signed with 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 ratio of self-owned capital) in the year of the credit period and the Q2 consolidated financial report.

B. As of September 30, 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 from Boa Leasing, which was not a sale of assets under IFRS 15. Therefore, the Group continues to recognise the amount of \$5,452,100 and \$5,188,534, respectively, for the consideration received as long-term loans.

C. Details of assets pledged as collateral for long-term loans are provided in Note 8.

(22) Pensions

A. Defined benefit plans

- (a) The Company has a defined benefit pension plan in accordance with the Labor Standards Law of Taiwan, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Law. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Company contributes monthly an amount equal to 2% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Company would assess the balance in the aforementioned labor pension reserve account by December 31, every year. If the account balance is insufficient to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company will make contributions for the deficit by next March.
- (b) For the aforementioned pension plan, the Group recognised pension costs of \$4,640, \$3,652, \$13,922 and \$10,957 for the three-month and nine-month periods ended September 30, 2023 and 2022, respectively.
- (c) Expected contributions to the defined benefit pension plans of the Group for the year ending December 31, 2024 amount to \$12,552.

B. Defined contribution plans

- (a) Effective July 1, 2005, the Company and its domestic subsidiaries have established a defined contribution pension plan (the "New Plan") under the Labor Pension Act (the "Act"), covering all regular employees with R.O.C. nationality. Under the New Plan,

the Company and its domestic subsidiaries contribute monthly an amount based on 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment.

(b) The Group's Mainland China subsidiaries have a defined contribution plan. Monthly contributions to an independent fund administered by the government in accordance with the pension regulations in the People's Republic of China (PRC) are based on certain percentage of employees' monthly salaries and wages. The contribution percentage was 16%. Other than the monthly contributions, the Group has no further obligations.

(c) The pension costs under the defined contribution pension plans of the Group for the three-month and the nine-month periods ended September 30, 2023 and 2022 were \$3,578,025, \$5,234,386, \$12,804,983 and \$13,784,484, respectively.

(23) Share-based payment

As of September 30, 2023, December 31, 2022 and September 30, 2022, the share-based payment transactions of the subsidiaries of the Company, Foxconn Interconnect Technology Limited, Foxconn Industrial Internet Co., Ltd., Bharat FIH Limited, FIH Mobile Limited and Foxtron Vehicle Technologies Co., Ltd., are set forth below:

Type of arrangement	Grant date	Quantity granted	Vesting conditions
Senior management share grant plan	January 2015	349,440,000	Note 1
Restricted share plan	December 2017	259,240,433	Note 2
Restricted share plan	April 2019	149,183,352	Note 2
Restricted share plan	September 2019	10,348,325	Note 2
Restricted share plan	December 2019	18,881,226	Note 2
Employee stock options	April 2019	25,947,021	Note 3
Employee stock options	September 2019	473,000	Note 3
Employee stock options	December 2019	6,013,755	Note 3
Treasury stock award program	Note 6 (23) 4	-	Note 4
Employee stock options	December 2018	41,763,000	Note 5
Stock options plan	December 2021	83,110,000	Note 6
Share award program	December 2021, November 2022, March and September 2023	21,588,711	Note 7
Stock options plan	January 2023	46,728,000	Note 8

Note 1: Grantees do not need to pay to acquire those shares. Such vesting schedule was subsequently revised by the Company in May 2017, under which the shares will be vested from March 31, 2018 in accordance with the number of the grantees' shares at 12% in each quarter of 2018 and 3.25% in each quarter from 2019 to 2022.

Note 2: The employees can only exercise the rights after fulfilling the stipulated term of service under the limited partnership agreement. The difference between the fair

value of the equity instrument and the consideration paid by the employee to acquire the instrument is amortised over a service period of 3 to 5 years starting from the grant date.

Note 3: From the date of grant that exercises issue annually in five years, each issue exercises 20% equally.

Note 4: It pertains to the acquisition of the Company's shares from the open market for transfer to employees, and are vested immediately.

Note 5: Vesting period is over 1 to 4 years starting from grant date which was December 28, 2018.

Note 6: Grantees need to pay to acquire those shares. Vesting period is over 1 to 3 years starting from the grant date. Exercise period is starting from December 1, 2022 to November 30, 2029.

Note 7: Grantees do not need to pay to acquire those shares. Vesting period is starting from the grant date to January 10, 2022.

Note 8: Employees may execute employee stock options in installments of 72.15% and 27.85% from the date of granting employee stock options and the service date of September 30, 2025, respectively.

A. Senior management share grant plan-Foxconn Interconnect Technology Limited

The weighted average fair value of shares granted under this plan determined using the H-model was USD 0.25 per share. The significant inputs into the model were weighted average cost of capital of 13.4%, perpetuity growth rate of 3%, discount for lack of marketability of 20% and control premium of 20%. The volatility is measured at the standard deviation of continuously compounded share returns based on statistical analysis of daily share prices of comparable companies in the market. For the three-month and nine-month periods ended September 30, 2023 and 2022, expenses incurred on senior management share grant plan were \$0 (USD 0), \$6,325 (USD 207 thousand), \$0 (USD 0) and \$19,881 (USD 679 thousand), respectively.

B. Restricted share plan-Foxconn Industrial Internet Co., Ltd.

The fair value of shares granted was RMB 3,873,301 thousand. For the three-month and nine-month periods ended September 30, 2023 and 2022, expenses incurred on restricted share plan were \$674,389 (RMB 154,241 thousand), \$149,610 (RMB 33,748 thousand), \$1,778,000 (RMB 404,652 thousand) and \$662,823 (RMB 149,689 thousand), respectively.

C. Employee stock options-Foxconn Industrial Internet Co., Ltd.

The increment of fair value related to the Options determined using the Black-Scholes model was RMB 217,098 thousand.

For the three-month and nine-month periods ended September 30, 2023 and 2022, expenses incurred on employee stock options were \$13,219 (RMB 3,028 thousand),

\$18,761 (RMB 4,233 thousand), \$41,562 (RMB 9,459 thousand) and \$69,201 (RMB 15,628 thousand), respectively.

D. Share incentive plan - Foxconn Interconnect Technology Limited

The share incentive plan is to purchase treasury shares from the market in 2017 and hold them in the form of trust until employees reach the conditions of grant set by the plan. For the three-month and nine-month periods ended September 30, 2023 and 2022, expenses incurred on the share incentive plan were \$0 (USD 0), \$0 (USD 0), \$39,318 (USD 1,287 thousand) and \$27,456 (USD 956 thousand), respectively.

E. Employee stock options-Foxconn Interconnect Technology Limited

For the year ended December 31, 2018, the Company granted certain eligible employees an aggregated 41,763,000 share options at an exercise price of HKD3.422 per share and will be vested over 1-year to 4-year period. The share options granted are subject to performance related adjustment. The fair value of the options determined using the Black-Scholes model was USD 6,139 thousand, and the share-based payment expenses incurred under this transaction for the three-month and nine-month periods ended September 30, 2023 and 2022 were \$0 (USD 0), \$2,370 (USD 78 thousand), \$0 (USD 0) and \$6,793 (USD 232 thousand), respectively.

F. Stock option plan - Bharat FIH Limited

For the year ended December 31, 2021, the subsidiary granted certain eligible employees and professionals an aggregated 83,110,000 units of options at an exercise price of INR 20 per unit and will be vested over 1-year to 3-year period. The fair value of the options determined using the Black-Scholes model was INR 11 per unit. The main assumptions used are expected price volatility of 52.46%, expected option life of 5.1 years, risk-free interest rate of 5.68% and dividend rate of 0%. On June 12, 2022, the option plan was cancelled pursuant to the approval of the Board of Directors of the subsidiary as well as those who were granted the options. For the three-month and nine-month periods ended September 30, 2022, expenses incurred on the stock option plan were \$0 (USD 0) and \$273,186 (USD 9,512 thousand), respectively.

G. Share incentive plan - FIH Mobile Limited

The subsidiary granted 7,328,361, 10,024,204, 2,869,153, and 1,366,993 common shares to certain persons in December 2021, November 2022, March and September 2023, respectively, and restricted them for approximately one month. These shares were repurchased from the market and deposited in the trust. The expenses recognised for the three-month and nine-month periods ended September 30, 2023 and 2022 were \$951 (USD 9 thousand), \$0 (USD 0), \$38,316 (USD 1,239 thousand) and \$19,643 (USD 684 thousand), respectively.

H. Employee stock options-Foxtron Vehicle Technologies Co., Ltd.

In 2023, the subsidiary granted 46,728,000 shares to certain persons at a performance price of NT\$10 per share. The fair value per unit of the subscription option for the

above share-based payment transactions was estimated at NT\$ 0.9832 ~ 2.7880 using the Black-Scholes option valuation model. For the three-month and nine-month periods ended September 30, 2023, the subsidiary recognised \$2,650 and \$40,621 in expenses, respectively.

(24) Other non-current liabilities

	September 30, 2023	December 31, 2022	September 30, 2022
Deferred government grants	\$ 5,331,563	\$ 5,642,463	\$ 5,217,250
Reserve for retirement pension	959,376	1,079,118	1,304,259
Advance rent receipts	1,481,893	1,553,934	1,602,011
Others	5,447,203	3,292,487	3,160,056
	<u>\$ 13,220,035</u>	<u>\$ 11,568,002</u>	<u>\$ 11,283,576</u>

(25) Provisions

	Warranty	Decommissioning liabilities	Others	Total
At January 1, 2023	\$ 3,868,901	\$ 459,026	\$ 22,479	\$ 4,350,406
Provisions during the period	2,656,695	15,425	692	2,672,812
Used during the period	(395,722)	-	-	(395,722)
Unused amounts reversed	(1,100,951)	-	-	(1,100,951)
Exchange differences	215,515	-	-	215,515
At September 30, 2023	<u>\$ 5,244,438</u>	<u>\$ 474,451</u>	<u>\$ 23,171</u>	<u>\$ 5,742,060</u>

	Warranty	Decommissioning liabilities	Others	Total
At January 1, 2022	\$ 2,876,585	\$ 430,648	\$ -	\$ 3,307,233
Provisions during the period	1,536,696	29,203	22,696	1,588,595
Used during the period	(630,581)	-	(450)	(631,031)
Unused amounts reversed	(340,381)	-	-	(340,381)
Exchange differences	401,935	-	-	401,935
At September 30, 2022	<u>\$ 3,844,254</u>	<u>\$ 459,851</u>	<u>\$ 22,246</u>	<u>\$ 4,326,351</u>

Analysis of total provisions:

	September 30, 2023	December 31, 2022	September 30, 2022
Current	<u>\$ 2,295,991</u>	<u>\$ 3,891,380</u>	<u>\$ 3,866,500</u>
Non-current	<u>\$ 3,446,069</u>	<u>\$ 459,026</u>	<u>\$ 459,851</u>

A. The Group provides warranties on 3C products sold. Provision for warranty is estimated based on historical warranty data of 3C products.

B. In accordance with the applicable agreements or the law/regulation requirements, the Group bears dismantling, removing the asset and restoring the site obligations for certain base stations. Provision was recognised at the present value of costs which was

estimated to be incurred for dismantling, removing the asset and restoring the site. The decommissioning activities are ongoing.

(26) Share capital–common stock

A. As of September 30, 2023, the Company's authorised capital was \$180,000,000, consisting of 18,000,000 thousand shares of ordinary stock, and the paid-in capital was \$138,629,906, consisting of 13,862,991 thousand shares with a par value of \$10 (in dollars) per share. All proceeds from shares issued have been collected.

B. Pursuant to the resolution adopted at the stockholders' meeting held on June 1, 1999, and after obtaining approval from the SFC, the Company issued 50 million ordinary shares so as to issue 25 million units of global depository receipts (GDRs) in Europe, Asia and the USA. The issuance amounted to USD 347,250 thousand, and the main terms and conditions of the GDRs are as follows:

(a) Voting

Holders of GDRs have no right to directly exercise voting rights or attend the Company's stockholders' meeting, except when a motion is on the election of directors or supervisors.

A holder or holders together holding at least 51% of the GDRs outstanding at the relevant record date of the stockholders' meeting can instruct the Depositary to vote in the same direction in respect of one or more resolutions to be proposed at the meeting.

(b) Sale and withdrawal of GDRs

Under the current R.O.C. law, shares represented by the GDRs may be withdrawn by holders of GDRs commencing three months after the initial issue of GDRs. A holder of a GDR may, provided that the Company has delivered to the custodian physical share certificates in respect of the Deposited Shares, request the Depositary to sell or cause to be sold on behalf of such holder the shares represented by such GDRs.

(c) Dividends

GDR holders are entitled to receive dividends to the same extent as the holders of common stock.

(d) As of September 30, 2023, 68,732 thousand units of GDRs were outstanding, which represents 137,463 thousand shares of common stock.

C. Treasury stocks

The Company's subsidiary, Hon Jin International Investment Co., Ltd., acquired ordinary shares issued by the Company in 1998. As of September 30, 2023, December 31, 2022 and September 30, 2022, the subsidiary owned a total of 1,483,078 shares. The original cost of treasury stocks was \$18,901, and the cost after capital reduction was \$15,194.

(27) Capital surplus

Pursuant to the R.O.C. Company Act, capital reserve arising from paid-in capital in excess of par value on issuance of common stocks and donations can be used to cover accumulated deficit or to issue new stocks or cash to shareholders in proportion to their share ownership, provided that the Company has no accumulated deficit. Further, the R.O.C. Securities and Exchange Act requires that the amount of capital reserve to be capitalised mentioned above should not exceed 10% of the paid-in capital each year. Capital reserve should not be used to cover accumulated deficit unless the legal reserve is insufficient.

	2023				
	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates	Share option	Total
At January 1	\$89,600,284	\$ 98,291,471	\$ 5,566,393	\$ 336,012	\$ 193,794,160
Adjustments arising from changes in percentage of ownership in subsidiaries	-	1,329,087	-	-	1,329,087
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	671,470	-	671,470
Disposal of investments accounted for using equity method	-	-	(1,494,840)	-	(1,494,840)
At September 30	<u>\$89,600,284</u>	<u>\$ 99,620,558</u>	<u>\$ 4,743,023</u>	<u>\$ 336,012</u>	<u>\$ 194,299,877</u>

2022

	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates	Share option	Total
At January 1	\$88,501,031	\$ 106,186,652	\$ 5,961,482	\$ 1,435,265	\$ 202,084,430
Adjustments arising from changes in percentage of ownership in subsidiaries	-	(6,578,661)	-	-	(6,578,661)
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	353,765	-	353,765
Disposal of investments accounted for using equity method	-	-	(56,273)	-	(56,273)
At September 30	<u>\$88,501,031</u>	<u>\$ 99,607,991</u>	<u>\$ 6,258,974</u>	<u>\$ 1,435,265</u>	<u>\$ 195,803,261</u>

Regarding the recognition of the capital surplus from changes in ownership interests in subsidiaries, refer to Note 6(30) for details; for the recognition of the capital surplus from changes in equity interests in associates, refer to Note 6(9) for details.

(28) Retained earnings

A. The annual net income of the Company shall be appropriated in accordance with the priorities listed as follows:

- (a) Recovery of losses;
- (b) Appropriation of 10% for legal reserve.
- (c) Appropriation or reversal of special reserve pursuant to applicable law or regulation.

As to the earnings available for appropriation to shareholders including accumulated unappropriated earnings and earnings available for appropriation this year, the board of directors is 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 authorized 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 and 2021 earnings had been resolved at the shareholders' meeting on May 31, 2023 and 2022, respectively. Details are summarised as follows:

	2022		2021	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Legal reserve	\$ 14,311,374		\$ 14,138,417	
Stock dividends	(7,351,685)		2,190,767	
Cash dividends	73,473,850	\$ 5.3	72,087,551	\$ 5.2
	<u>\$ 80,433,539</u>		<u>\$ 88,416,735</u>	

The information on distribution of earnings will be posted on the "Market Observation Post System" of the TSEC.

(29) Other equity items

	2023			
	Financial assets at fair value through other comprehensive income	Currency translation adjustments	Hedging instruments	Total
At January 1	\$ 14,526,382	\$ (96,680,590)	\$ -	\$ (82,154,208)
Revaluation:				
- Group	(7,954,183)	-	-	(7,954,183)
- Associates	524,245	-	-	524,245
Revaluation – tax	494,578	-	-	494,578
Revaluation transferred to retained earnings	(522,708)	-	-	(522,708)
Currency translation:				
- Group	-	29,189,984	-	29,189,984
- Associates	-	(2,893,670)	-	(2,893,670)
Cash flow hedges:				
- Fair value losses during the period	-	-	(3,109)	(3,109)
- Tax on fair value losses	-	-	473	473
- Transfers to other equity items	-	-	(172,575)	(172,575)
Disposal of investments accounted for using equity method	28,941	3,188	-	32,129
At September 30	<u>\$ 7,097,255</u>	<u>\$ (70,381,088)</u>	<u>\$ (175,211)</u>	<u>\$ (63,459,044)</u>
	2022			
	Financial assets at fair value through other comprehensive income	Currency translation adjustments	Hedging instruments	Total
At January 1	\$ 56,641,420	\$ (146,312,958)	\$ 165,645	\$ (89,505,893)
Revaluation:				
- Group	(33,148,141)	-	-	(33,148,141)
- Associates	(4,636,801)	-	-	(4,636,801)
Revaluation – tax	3,334,717	-	-	3,334,717
Revaluation transferred to retained earnings	(698,141)	-	-	(698,141)
Currency translation:				
- Group	-	88,995,297	-	88,995,297
- Associates	-	(8,720,489)	-	(8,720,489)
Cash flow hedges:				
- Fair value losses during the period	-	-	(211,745)	(211,745)
- Tax on fair value losses	-	-	31,624	31,624
- Transfers to other equity items	-	-	(115,066)	(115,066)
Disposal of investments accounted for using equity method	80,896	186	-	81,082
At September 30	<u>\$ 21,573,950</u>	<u>\$ (66,037,964)</u>	<u>\$ (129,542)</u>	<u>\$ (44,593,556)</u>

(30) Non-controlling interests

	Nine months ended September 30,	
	2023	2022
At January 1	\$ 199,986,123	\$ 192,802,808
Share attributable to non-controlling interests:		
Profit for the period	7,579,255	4,462,509
Currency translation difference	2,480,038	10,370,909
Unrealised gains and losses on investments in equity instruments measured at fair value through other comprehensive income	(774,267)	(693,393)
Loss on hedging instrument	(37,081)	(54,757)
Earnings distribution to non-controlling interests	(7,247,705)	(6,938,076)
Changes in non-controlling interests	151,871	(72,158)
At September 30	<u>\$ 202,138,234</u>	<u>\$ 199,877,842</u>

A. Some subsidiaries of the Group have issued employee share-based payment and new shares, and the Group lost control over subsidiaries during the nine-month periods ended September 30, 2023 and 2022. The Group has not purchased additional shares in proportion to its ownership and thus, the non-controlling interest of the Group increased by \$583,654, decreased by \$3,164,620, increased by \$151,871 and decreased by \$3,226,553 and equity attributable to owners of the parent increased by \$168,530, decreased by \$3,838,139, increased by \$1,329,087 and decreased by \$6,578,661 for the three-month and nine-month periods ended September 30, 2023 and 2022, respectively.

B. The main reason for the change in 2022 is because the Group jointly established a subsidiary company with YAGEO Corporation and Lordstown EV Corporation. Consequently, the non-controlling interest of the Group increased by \$3,107,708.

(31) Operating revenue

A. Disaggregation of revenue from contracts with customers

The Group derives revenue from the transfer of goods and services over time and at a point in time in the following major product lines and geographical regions:

Revenue from external customer contracts	Three months ended September 30,	
	2023	2022
U.S.A	\$ 561,903,272	\$ 612,557,127
Ireland	222,700,629	572,330,564
Singapore	354,139,335	133,739,775
Japan	66,480,182	81,427,599
China	81,720,785	96,338,483
India	61,682,138	40,305,866
Taiwan	30,743,108	29,861,927
Mexico	370,380	1,218,932
Vietnam	678,635	694,607
Others	162,745,189	178,129,907
	<u>\$ 1,543,163,653</u>	<u>\$ 1,746,604,787</u>
Revenue from external customer contracts	Nine months ended September 30,	
	2023	2022
U.S.A	\$ 1,504,313,993	\$ 1,683,881,885
Ireland	913,826,039	1,470,564,387
Singapore	771,414,145	356,481,076
Japan	203,518,228	182,510,317
China	229,430,387	287,037,401
India	143,396,795	101,560,673
Taiwan	86,456,527	92,852,011
Mexico	2,793,950	3,499,293
Vietnam	1,273,900	1,911,079
Others	453,725,218	483,670,424
	<u>\$ 4,310,149,182</u>	<u>\$ 4,663,968,546</u>

B. Information on product types

	Three months ended September 30,	
	2023 (in millions)	2022 (in millions)
Smart Consumer Electronics	\$ 826,632	\$ 913,133
Cloud and Networking Products	343,087	416,132
Computing Products	278,664	324,384
Components and Others	94,781	92,956
	<u>\$ 1,543,164</u>	<u>\$ 1,746,605</u>
	Nine months ended September 30,	
	2023 (in millions)	2022 (in millions)
Smart Consumer Electronics	\$ 2,276,327	\$ 2,395,459
Cloud and Networking Products	999,502	1,121,882
Computing Products	791,089	893,442
Components and Others	243,231	253,186
	<u>\$ 4,310,149</u>	<u>\$ 4,663,969</u>

The product categories are classified based on the types of products from which each operating segment drives its external revenue. The descriptions of product types are as follows:

Item	Definition
Smart Consumer Electronics	Smartphones, TVs, Game Consoles, etc.
Cloud and Networking Products	Servers, communication network, etc.
Computing Products	Computers, tablets, etc.
Components and Others	Connectors, mechanical parts, services, etc.

C. Contract liabilities

The Group has recognised the following revenue-related contract liabilities (shown as “other current liabilities”):

	September 30, 2023	December 31, 2022	September 30, 2022	January 1, 2023
Contract liabilities	<u>\$ 26,458,036</u>	<u>\$ 27,945,203</u>	<u>\$ 27,314,758</u>	<u>\$ 21,342,884</u>

Contract liabilities at the beginning of the period amounting to \$1,049,127, \$849,593, \$12,887,653 and \$13,353,670 were recognised as revenues for the three-month and nine-month periods ended September 30, 2023 and 2022, respectively.

D. Assets recognised from costs to obtaining a contract

Under IFRS 15, the incremental costs related to obtaining a telecommunication contract was recognised as an asset as the Group expects to recover these costs. For the details on incremental costs recognised during the three-month and nine-month periods ended September 30, 2023 and 2022, refer to Note 6(15).

(32) Interest income

	Three months ended September 30,	
	2023	2022
Interest income from bank deposits	\$ 20,214,161	\$ 11,297,338
Interest income from financial assets at amortised cost	654,435	304,054
	<u>\$ 20,868,596</u>	<u>\$ 11,601,392</u>
	Nine months ended September 30,	
	2023	2022
Interest income from bank deposits	\$ 58,528,602	\$ 27,829,396
Interest income from financial assets at amortised cost	1,441,556	1,047,276
	<u>\$ 59,970,158</u>	<u>\$ 28,876,672</u>

(33) Other income

	Three months ended September 30,	
	2023	2022
Rental income	\$ 968,036	\$ 809,310
Dividend income	1,402,279	1,588,025
Government grants	136,953	53,392
Other non-operating income	799,218	534,319
	<u>\$ 3,306,486</u>	<u>\$ 2,985,046</u>
	Nine months ended September 30,	
	2023	2022
Rental income	\$ 2,105,999	\$ 2,087,259
Dividend income	3,141,913	3,431,690
Government grants	164,294	91,965
Other non-operating income	2,225,054	1,262,076
	<u>\$ 7,637,260</u>	<u>\$ 6,872,990</u>

(34) Other gains and losses

	Three months ended September 30,	
	2023	2022
Gain on financial assets or liabilities at fair value through profit or loss, net	\$ 6,469,819	\$ 3,819,456
Gain on disposal of property, plant and equipment, net	820,695	339,934
Gain on disposal of investments	95,209	554,900
Loss on disposal of intangible assets	(9,125)	-
Net currency exchange loss	(5,249,036)	(7,640,720)
Impairment loss	-	(294,037)
Other losses	(322,758)	(396,547)
	<u>\$ 1,804,804</u>	<u>\$ (3,617,014)</u>

	Nine months ended September 30,	
	2023	2022
Loss on financial assets or liabilities at fair value through profit or loss, net	\$ (6,145,860)	\$ (6,989,766)
Gain on disposal of property, plant and equipment, net	3,845,433	352,799
Gain on disposal of investments	5,132,956	2,069,094
Loss on disposal of intangible assets	(284,924)	-
Net currency exchange gain (loss)	2,724,093	(10,586,061)
Impairment loss	(482,537)	(294,037)
Other losses	(516,097)	(360,266)
	<u>\$ 4,273,064</u>	<u>\$ (15,808,237)</u>

(35) Expenses by nature

Additional disclosures related to cost of sales and operating expenses are as follows:

	Three months ended September 30,	
	2023	2022
Repairing services and product warranty costs	\$ 8,046,880	\$ 8,440,297
Employee benefit expense	71,742,275	78,575,646
Depreciation	20,612,814	13,205,821
Amortisation	1,573,950	1,406,580
	<u>\$ 101,975,919</u>	<u>\$ 101,628,344</u>

	Nine months ended September 30,	
	2023	2022
Repairing services and product warranty costs	\$ 22,226,245	\$ 20,717,065
Employee benefit expense	225,055,016	230,630,454
Depreciation	57,963,237	50,578,685
Amortisation	4,505,083	4,442,123
	<u>\$ 309,749,581</u>	<u>\$ 306,368,327</u>

(36) Employee benefit expense

	Three months ended September 30,	
	2023	2022
Wages and salaries	\$ 60,228,996	\$ 65,405,410
Share-based payment	691,209	177,066
Labor and health insurance fees	4,063,834	4,072,626
Pension costs	3,582,665	5,238,038
Other personnel expenses	3,175,571	3,682,506
	<u>\$ 71,742,275</u>	<u>\$ 78,575,646</u>

	Nine months ended September 30,	
	2023	2022
Wages and salaries	\$ 189,062,792	\$ 193,846,069
Share-based payment	1,937,817	1,078,983
Labor and health insurance fees	10,427,453	10,197,392
Pension costs	12,818,905	13,795,441
Other personnel expenses	10,808,049	11,712,569
	<u>\$ 225,055,016</u>	<u>\$ 230,630,454</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 and nine-month periods ended September 30, 2023 and 2022, employees' compensation was accrued at \$2,348,088, \$2,107,468, \$5,226,497 and \$5,750,450, respectively. The aforementioned amounts were recognised in salary expenses. Among them, the expenses recognised for the nine-month periods ended September 30, 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 (bonus) and directors' and supervisors' remuneration by the Company as proposed by the Board of Directors will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(37) Financial costs

	Three months ended September 30,	
	2023	2022
Interest expense:		
Bank borrowings	\$ 15,967,092	\$ 8,757,841
Corporate bonds	1,161,807	1,036,831
Interest expense from lease liability	251,138	196,490
Financing expense from accounts receivable factoring	367,186	101,847
	<u>\$ 17,747,223</u>	<u>\$ 10,093,009</u>

	Nine months ended September 30,	
	2023	2022
Interest expense:		
Bank borrowings	\$ 44,556,049	\$ 18,169,598
Corporate bonds	3,257,648	3,029,403
Interest expense from lease liability	744,118	636,407
Financing expense from accounts receivable factoring	746,506	186,545
	<u>\$ 49,304,321</u>	<u>\$ 22,021,953</u>

(38) Income tax

A. Income tax expense

(a) Components of income tax expense:

	Three months ended September 30,	
	2023	2022
Current tax:		
Current tax on profits for the period	\$ 5,592,664	\$ 7,739,457
Adjustments in respect of prior period	90,916	159,769
Total current tax	<u>5,683,580</u>	<u>7,899,226</u>
Deferred tax:		
Origination and reversal of temporary differences	4,043,917	1,604,246
Income tax expense	<u>\$ 9,727,497</u>	<u>\$ 9,503,472</u>

	Nine months ended September 30,	
	2023	2022
Current tax:		
Current tax on profits for the period	\$ 20,158,828	\$ 24,814,515
Tax on undistributed surplus earnings	3,134,010	2,648,372
Adjustments in respect of prior period	(102,406)	(909,444)
Total current tax	<u>23,190,432</u>	<u>26,553,443</u>
Deferred tax:		
Origination and reversal of temporary differences	5,603,155	2,541,455
Income tax expense	<u>\$ 28,793,587</u>	<u>\$ 29,094,898</u>

(b) The income taxes (charge)/credit relating to components of other comprehensive income are as follows:

		Three months ended September 30,	
		2023	2022
Measured at fair value through other comprehensive income from changes in fair value	\$	(821,002)	\$ (2,372,643)
Cash flow hedges		(7,117)	(3,510)
	\$	<u>(828,119)</u>	<u>(2,376,153)</u>
		Nine months ended September 30,	
		2023	2022
Measured at fair value through other comprehensive income from changes in fair value	\$	(494,578)	\$ (3,334,717)
Cash flow hedges		(37,462)	(61,753)
	\$	<u>(532,040)</u>	<u>(3,396,470)</u>

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

(39) Earnings per share

Three months ended September 30, 2023			
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	<u>\$ 43,127,846</u>	<u>13,861,508</u>	<u>\$ 3.11</u>
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	\$ 43,127,846	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	50,255	
Convertible bonds-overseas	-	132,389	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 43,127,846</u>	<u>14,044,152</u>	<u>\$ 3.07</u>

Three months ended September 30, 2022			
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	\$ 38,759,192	13,861,508	\$ 2.80
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	\$ 38,759,192	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	56,008	
Convertible bonds-overseas	52,229	217,938	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 38,811,421	14,135,454	\$ 2.75
Nine months ended September 30, 2023			
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	\$ 88,953,088	13,861,508	\$ 6.42
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	\$ 88,953,088	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	82,828	
Convertible bonds-overseas	-	132,389	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 88,953,088	14,076,725	\$ 6.32

	Nine months ended September 30, 2022		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	<u>\$ 101,503,473</u>	<u>13,861,508</u>	<u>\$ 7.32</u>
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	\$ 101,503,473	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	79,467	
Convertible bonds-overseas	<u>154,385</u>	<u>217,938</u>	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 101,657,858</u>	<u>14,158,913</u>	<u>\$ 7.18</u>

(40) Business combinations

A. Fulian Yuzhan Precision Technology Co., Ltd., a subsidiary of the Group, acquired 100% equity interest in Shenzhen Hengdrive Electric Co., Ltd. in January 2022 for a consideration of RMB 378,000 thousand. The subsidiary mainly acquired accounts receivable, inventories, property, plant and equipment and intangible assets as a result of said acquisition.

B. In May 2022, the Group acquired the newly issued common shares of XSEMI Corporation by \$1,599,000. The Group held 51% equity interest in XSEMI Corporation after the acquisition. In the aforementioned merger, the acquisition is mainly comprised of cash, right-of-use assets and property, plant and equipment.

C. In July 2023, the Group acquired the IC (integrated circuit) and SiC (Silicon Carbide) product and module business of XSEMI Corporation by \$204,000 and established a new entity, PowerX Semiconductor Corporation. In the aforementioned merger, the acquisition is mainly comprised of inventories, property, plant and equipment, intangible assets and other payables.

D. The Group's subsidiary, Foxconn Interconnect Technology Singapore Pte. Ltd., acquired 100% equity interest in Prettl SWH GmbH and its subsidiary at an adjusted price of \$6,528,172 (EUR 193,091 thousand) on July 3, 2023. Since then, Prettl SWH GmbH and its subsidiary became the Group's subsidiaries. Prettl SWH GmbH then changed its name to FIT Voltaira group GmbH ("Voltaira group").

Voltaira group is a German designer and manufacturer of automotive component which primarily engaged in the development and manufacture of best-in-class, high-end automotive sensor harnesses and connectivity and electrification solutions. This

acquisition is expected to enhance the Group's competitive advantage in the layout of key components related to electric vehicles.

- (a) The following table summarises the consideration paid for Voltaira Group and the fair values of the assets acquired and liabilities assumed at the acquisition date:

Purchase consideration	
Cash paid	\$ 6,528,172
Fair value of the identifiable assets acquired and liabilities assumed	
Cash and cash equivalents	331,256
Notes and accounts receivable	1,822,445
Inventories	1,822,515
Property, plant and equipment	1,499,073
Intangible assets	1,624,180
Right-of-use assets	389,064
Deferred income tax assets	258,347
Other current and non-current assets	891,233
Accounts payable	(1,465,493)
Lease liabilities	(342,016)
Bank loans	(972,343)
Deferred income tax liabilities	(510,306)
Other current and non-current liabilities	(1,206,976)
Total identifiable net assets	<u>4,140,979</u>
Goodwill	<u>2,387,193</u>

- (b) The fair value of the acquired identifiable intangible assets of \$1,624,180 (including customer relationships and developed technology) is provisional pending receipt of the final valuations for those assets.
- (c) The operating revenue included in the consolidated statement of comprehensive income since July 3, 2023 contributed by Voltaira Group was \$3,198,724. Voltaira Group also contributed loss before income tax of \$123,755 over the same period. Had Voltaira Group been consolidated from January 1, 2023, the consolidated statement of comprehensive income would show operating revenue of \$4,316,097,722 and profit before income tax of \$124,755,106.

(41) Supplemental cash flow information

A. Investing activities with partial cash payments

	Nine months ended September 30,	
	2023	2022
Purchase of property, plant and equipment	\$ 67,377,041	\$ 62,530,441
Add: Opening balance of payable on equipment	28,837,155	24,349,399
Less: Ending balance of payable on equipment	(24,727,906)	(19,477,924)
Net exchange differences	97,976	776,141
Cash paid during the period	<u>\$ 71,584,266</u>	<u>\$ 68,178,057</u>
	2023	2022
Disposal of property, plant and equipment	\$ 8,355,285	\$ 2,805,352
Add: Opening balance of receivable on equipment	417,347	902,692
Less: Ending balance of receivable on equipment	(944,528)	(312,923)
Less: Amounts of disposal of subsidiaries	-	(3,747)
Net exchange differences	37,375	14,460
Cash received during the period	<u>\$ 7,865,479</u>	<u>\$ 3,405,834</u>

B. Changes in liabilities from financing activities

	2023					
	Short-term notes and bills payable	Short-term borrowings	Long-term borrowings	Bonds payable	Lease liabilities	Liabilities from financing activities-gross
At January 1	\$ 31,491,497	\$ 582,610,083	\$ 75,420,951	\$ 258,689,082	\$ 25,794,679	\$ 974,006,292
Changes in cash flow from financing activities	27,895,554	(47,949,518)	9,407,083	35,450,000	(7,961,732)	16,841,387
Impact of changes in foreign exchange rate	-	6,274,491	3,751,710	4,496,633	(294,016)	14,228,818
Changes in other non-cash items	(184,021)	933,577	50,658	(6,376)	6,495,993	7,289,831
At September 30	<u>\$ 59,203,030</u>	<u>\$ 541,868,633</u>	<u>\$ 88,630,402</u>	<u>\$ 298,629,339</u>	<u>\$ 24,034,924</u>	<u>\$1,012,366,328</u>
	2022					
	Short-term notes and bills payable	Short-term borrowings	Long-term borrowings	Bonds payable	Lease liabilities	Liabilities from financing activities-gross
At January 1	\$ 23,999,117	\$ 546,372,008	\$ 51,529,648	\$ 262,656,680	\$ 25,581,085	\$ 910,138,538
Changes in cash flow from financing activities	1,825,705	158,531,223	14,481,692	(2,300,000)	(7,056,745)	165,481,875
Impact of changes in foreign exchange rate	-	23,414,444	6,620,714	10,344,451	198,190	40,577,799
Changes in other non-cash items	(9,570)	-	8,943	177,979	6,444,592	6,621,944
At September 30	<u>\$ 25,815,252</u>	<u>\$ 728,317,675</u>	<u>\$ 72,640,997</u>	<u>\$ 270,879,110</u>	<u>\$ 25,167,122</u>	<u>\$1,122,820,156</u>

D. In the second quarter of 2023, the Group lost control over XSEMI Corporation and transferred the company to the investments accounted for under the equity method from a subsidiary. Related cash flow information is provided in Note 4(3).

7. RELATED PARTY TRANSACTIONS

(1) Names of related parties and relationship

Names of related parties	Relationship with the Group
Sharp Corporation and subsidiaries	Associate
Foxconn Technology Co., Ltd. and subsidiaries	Associate
Pan-International Industrial Corporation and subsidiaries	Associate
Eson Precision Ind. Co., Ltd. and subsidiaries	Associate
General Interface Solution Holding Limited's subsidiaries	Associate
Zhen Ding Technology Holding Limited and subsidiaries	Associate
Ennoconn Corporation and subsidiaries	Associate
Foxsemicon Integrated Technology Inc. and subsidiaries	Associate
Fitipower Integrated Technology Inc. and subsidiaries	Note 1
Foxstar Technology Co., Ltd.	Associate
Beijing HengYu New Energy Auto Rental Co., Ltd.	Associate
Hangzhou GengDe Electronics Co., Ltd.	Associate
Lingyange Semiconductor, Inc.	Associate
Trans-Iot Technology Co., Ltd.	Associate
HaiWei Technoligy (Shenzhen) Co., Ltd.	Associate
Zhoukou Gengde Electronics Co., Ltd.	Associate
Sichuang Cheng Gong Fu Chuang Technology Co., Ltd.	Associate
Maxnerva Technology Services Ltd. and subsidiaries	Associate
Henan Zhongchi Fulian Precision Technology Co., Ltd.	Associate
Taiwan Intelligent Fiber Optic Network Co., Ltd.	Associate
ShenZhen XiaoHe E-commerce Ltd.	Associate
Beijing Tsinghan Company Limited	Associate
Vas Creative Co., Ltd.	Associate
AMAX Engineering Corporation	Associate
FSK L&S (Shanghai) Co., Ltd.	Associate
Hebi Gengde Electronics Co., Ltd.	Associate
Zettmage Solutions, Inc.	Associate
Pollux Technologies, Inc.	Associate
Qingdao New Core Technology Co., Ltd.	Associate
Digiwin Software Co., Ltd.	Associate
Zhong Yang Technology Co., Ltd.	Associate
Linksys Pte. Ltd.	Associate
Linksys Cayman, LLC	Associate
Wuxi Sharp Optoelectronic Technology Co., Ltd.	Associate
FSK L&S Co., Ltd.	Associate
Shenzhen Zhong Jian South Environment Co., Ltd.	Associate
Shenzhen Mobile Drive Technology Co., Ltd.	Associate
Mobile Drive Technology Co., Ltd.	Associate
Linksys Trading (Shanghai) Co., Ltd.	Associate
Shenzhen H-tech Co., Ltd.	Associate
Sakai Display Products Corporation	Associate

Names of related parties	Relationship with the Group
Easy Carry Limited	Associate
G-TECH Optoelectronics Corporation and subsidiaries	Note 2
XSEMI Corporation	Note 3
Linksys Holdings, Inc.	Associate
Linksys USA, Inc.	Associate
HH-CTBC Capital Management Co., Ltd.	Associate
Shenzhen Xinrun Fulian Digital Technology Co., Ltd.	Associate
Vossic Technology Co., Ltd.	Associate
Hong Xuan Technology Co., Ltd.	Joint venture
Hunan Fuyuan Intelligent Technology Co., Ltd.	Joint venture
Qingdao Qingyun Hongzhi Industry Investment Development Co., Ltd.	Joint venture
NICE Licensing LLC	Joint venture
SiliconAuto B.V.	Joint venture
Horizon Plus Company Limited	Joint venture
SIO International Holdings Limited	Other related party
Cheng Uei Precision Industry Co., Ltd. and subsidiaries	Other related party
Innolux Corporation and subsidiaries	Other related party
iCare Diagnostics International Co., Ltd.	Other related party
MIH Consortium	Other related party
Giga Solar Materials Corporation's subsidiaries	Other related party
CyberTAN Technology, Inc. and subsidiaries	Other related party
Advanced Optoelectronic Technology, Inc. and subsidiaries	Other related party

Note 1: The Group lost its significant influence over the associate in the second quarter of 2023. Thus, the associate was no longer a related party of the Group since the second quarter of 2023.

Note 2: The Group lost its significant influence over the associate in the first quarter of 2023. Thus, the associate was no longer a related party of the Group since the first quarter of 2023.

Note 3: The Group lost its control over the subsidiary in the second quarter of 2023. Thus, the subsidiary was included as an associate of the Group since the second quarter of 2023.

(2) Significant transactions and balances with related parties

A. Sales

	Three months ended September 30,	
	2023	2022
Sales of goods:		
Associates	\$ 25,950,728	\$ 26,176,731
Other related party	2,056,711	2,215,945
	<u>\$ 28,007,439</u>	<u>\$ 28,392,676</u>

	Nine months ended September 30,	
	2023	2022
Sales of goods:		
Associates	\$ 71,235,199	\$ 84,731,935
Other related party	5,988,532	8,614,256
	<u>\$ 77,223,731</u>	<u>\$ 93,346,191</u>

The above amounts include administration and service revenue. Except for those circumstances wherein there are no similar transactions for reference and the prices and credit periods are negotiated by both parties, the other related party transactions are offered with prices very close to those offered to other customers and given a payment period of 45 to 90 days. For the transactions involving the sale of raw materials to the aforementioned related parties and subsequent repurchase of finished goods made from the same raw materials from the same party, the initial sale of raw materials is eliminated due to economic substance. The sales amount of materials and repurchase price of finished goods were offset against each other and shown at net amount in the financial statements.

B. Purchases

	Three months ended September 30,	
	2023	2022
Purchase of goods:		
Associates	\$ 14,955,123	\$ 12,106,541
Other related party	1,567,743	911,914
	<u>\$ 16,522,866</u>	<u>\$ 13,018,455</u>
	Nine months ended September 30,	
	2023	2022
Purchase of goods:		
Associates	\$ 37,110,210	\$ 35,021,044
Other related party	3,312,140	3,401,629
	<u>\$ 40,422,350</u>	<u>\$ 38,422,673</u>

Except for those circumstances wherein there are no similar transactions for reference and the prices and payment terms are negotiated by both parties, the Group purchases from the supplier and aforementioned related parties at the prevailing market price. The payment terms given by other vendors and related parties are 45 to 90 days and 30 to 90 days, respectively.

C. Receivables from related parties

	September 30, 2023	December 31, 2022	September 30, 2022
Accounts receivable:			
Associates	\$ 22,549,730	\$ 36,492,474	\$ 21,133,129
Other related party	2,319,300	2,054,075	2,517,296
Less: Allowance for doubtful accounts	(863,149)	(836,463)	(8,869)
	<u>24,005,881</u>	<u>37,710,086</u>	<u>23,641,556</u>
Other receivables - sale of property, plant and equipment:			
Associates	85,311	83,088	167,826
Other related party	-	-	2,204
Other receivables - purchase of materials on behalf of related parties:			
Associates	1,038,795	1,443,251	1,717,449
Other related party	2,726	2,611	2,645
Other receivables - proceeds from capital reduction			
Joint Venture	-	-	308,063
Other receivables - dividend			
Associates	-	35,567	4,434
Other receivables - disposal of investment:			
Associates	455,148	-	-
Other receivables - other:			
Associates	641,792	-	-
	<u>2,223,772</u>	<u>1,564,517</u>	<u>2,202,621</u>
	<u>\$ 26,229,653</u>	<u>\$ 39,274,603</u>	<u>\$ 25,844,177</u>

- (a) The amount is due 45 to 90 days after the transaction date.
- (b) The receivables are unsecured and non-interest bearing.
- (c) Information relating to credit risk is provided in Note 12(2).

D. Payables to related parties

	September 30, 2023	December 31, 2022	September 30, 2022
Accounts payable:			
Associates	\$ 16,785,541	\$ 17,460,182	\$ 13,934,432
Other related party	1,590,229	1,216,566	1,164,916
	<u>18,375,770</u>	<u>18,676,748</u>	<u>15,099,348</u>
Other payables - acquisition of property, plant and equipment:			
Associates	160,869	218,762	220,255
Other payables - procurement of raw materials on behalf of others:			
Associates	1,082,882	1,166,867	1,232,662
	<u>1,243,751</u>	<u>1,385,629</u>	<u>1,452,917</u>
	<u>\$ 19,619,521</u>	<u>\$ 20,062,377</u>	<u>\$ 16,552,265</u>

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

E. Lease transactions - lessee

- (a) The Group leases buildings from associates. Rental contracts are typically made for periods of 1 to 5 years. Rents are paid monthly.
- (b) For the three-month and nine-month periods ended September 30, 2023 and 2022, the Group acquired right-of-use assets of \$19,252, \$12,394, \$19,252 and \$461,667, respectively, from related parties.
- (c) Lease liabilities

	September 30, 2023	December 31, 2022	September 30, 2022
Associates	<u>\$ 269,270</u>	<u>\$ 364,240</u>	<u>\$ 407,460</u>

- (d) For the three-month and nine-month periods ended September 30, 2023 and 2022, the interest expense incurred on lease liabilities were \$3,593, \$9,576, \$11,087 and \$18,967, respectively.

F. Property transactions:

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

	Three months ended September 30,	
	2023	2022
Acquisition of property, plant and equipment:		
Associates	\$ 139,537	\$ 270,676
Other related party	3,137	-
	<u>\$ 142,674</u>	<u>\$ 270,676</u>

		Nine months ended September 30,	
		2023	2022
Acquisition of property, plant and equipment:			
Associates	\$	321,701	\$ 432,238
Other related party		3,137	-
	\$	<u>324,838</u>	<u>\$ 432,238</u>

(b) Proceeds from sale of property, plant and equipment and gain (loss) on disposal:

		Three months ended September 30,			
		2023		2022	
		Proceeds from sale	Gain on disposal	Proceeds from sale	Gain on disposal
Associates	\$	2,052	\$ 131	\$ 42,808	\$ 21,503
Other related party		-	-	2,099	2,099
	\$	<u>2,052</u>	<u>\$ 131</u>	<u>\$ 44,907</u>	<u>\$ 23,602</u>

		Nine months ended September 30,			
		2023		2022	
		Proceeds from sale	Loss on disposal	Proceeds from sale	Gain on disposal
Associates	\$	35,529	\$ (3,943)	\$ 137,954	\$ 26,890
Other related party		-	-	2,099	2,099
	\$	<u>35,529</u>	<u>\$ (3,943)</u>	<u>\$ 140,053</u>	<u>\$ 28,989</u>

(c) Proceeds from sale of financial assets and gain on disposal:

			Nine months ended September 30, 2023	
	Accounts	No. of shares	Objects	Gain on disposal
Sharp Display Manufacturing Corporation	Investment accounted using the equity method	14,415 thousand shares	Fit Electronics Device Pte. Ltd.	
				<u>\$ 448,894</u> <u>\$ 139,475</u>

(d) Acquisition of financial assets:

				Nine months ended September 30, 2023
	Accounts	No. of shares	Objects	Consideration
Joint Venture				
Siliconauto B.V.	Investment accounted using the equity method	29,000 thousand shares	Common shares	\$ 2,035,461
Others	"	-	Shares	4,570
Associates				
Others	"	1,500 thousand shares	Common shares	46,950
				<u>\$ 2,086,981</u>

(e) Acquisition of other assets:

		Nine months ended September 30, 2023
	Accounts	Consideration
Associates	Intangible assets	\$ 69,435
Associates	Other assets	71,018
		<u>\$ 140,453</u>

G.Loans to related parties

(a) Receivables from related parties

	September 30, 2023	December 31, 2022	September 30, 2022
Associates	<u>\$ 155,408</u>	<u>\$ 155,162</u>	<u>\$ 157,450</u>

(b) Interest income

Three months ended September 30,		
	2023	2022
Associates	<u>\$ 1,550</u>	<u>\$ 1,572</u>
Nine months ended September 30,		
	2023	2022
Associates	<u>\$ 4,627</u>	<u>\$ 4,663</u>

For the three-month and nine-month periods ended September 30, 2023 and 2022, the interest was recognized at the rate of 4%.

(3) Key management compensation

	Three months ended September 30,	
	2023	2022
Salaries and other short-term employee benefits	\$ 230,921	\$ 100,638
Post-employment benefits	573	211
Share-based payments	87,004	\$ 29,852
	<u>\$ 318,498</u>	<u>\$ 130,701</u>
	Nine months ended September 30,	
	2023	2022
Salaries and other short-term employee benefits	\$ 477,770	\$ 376,352
Post-employment benefits	1,574	3,061
Share-based payments	262,699	137,657
	<u>\$ 742,043</u>	<u>\$ 517,070</u>

8. PLEDGED ASSETS

As of September 30, 2023, December 31, 2022 and September 30, 2022, the book values of the Group's pledged assets are as follows:

Assets	Nature	September 30, 2023	December 31, 2022	September 30, 2022
Time deposits and cash (shown as "current financial assets at amortised cost")	Customs deposits	\$ 114,436	\$ 56,777	\$ 63,674
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	292,231	241,910	129,960
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	22,079	56,200	154,981
Restricted deposits (shown as "non-current financial assets at amortised cost")	Switch center lease guarantee, performance bond and the deposits restricted by the court	166,995	53,816	61,169
Property, plant and equipment and right-of- use assets	Long-term loans	4,446,639	4,619,066	4,675,657
		<u>\$ 5,042,380</u>	<u>\$ 5,027,769</u>	<u>\$ 5,085,441</u>

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNISED CONTRACT COMMITMENTS

Except for Note 6(4), contingencies and commitments are as follows:

(1) Contingencies - significant legal events

On November 7, 2022, the Group reached an equity agreement with Lordstown Motors Corp. (Lordstown), a NASDAQ listed company in the United States, agreeing that the Group will subscribe Class A ordinary shares at USD 1.76 (in dollars) per share, totalling USD 70,000 thousand, and Series A preferred shares at USD 100 (in dollars) per share, totalling USD 100,000 thousand.

As of September 30, 2023, the Group had paid USD 22,734 thousand for ordinary shares and USD 30,000 thousand for preferred shares and the corresponding shares obtained were subsequently measured at fair value, and were classified as ‘non-current financial assets at fair value through other comprehensive income’ and ‘non-current financial assets at fair value through profit or loss’.

However, there was a dispute between the Group and Lordstown over the application of the provisions in the investment agreement, and the Group suspended the remaining investments. On June 27, 2023, Lordstown filed for bankruptcy in Delaware Bankruptcy Court in the United States and filed a complaint against the Group. As of the issuance date of the financial statements, the bankruptcy and the appeal procedures of Lordstown were both in progress. The Group had suspended the subsequent negotiation actions. As for the lawsuit filed by Lordstown, the Group is still unable to predict the result of the litigation and cannot reliably estimate the contingent liabilities.

(2) Commitments

A. Capital expenditures contracted for at the balance sheet date but not yet incurred are as follows:

	September 30, 2023	December 31, 2022	September 30, 2022
Property, plant and equipment	\$ 7,956,310	\$ 5,375,158	\$ 4,102,792
Financial assets at fair value through profit or loss	4,402,107	8,090,786	16,294,497
Investments accounted for using equity method	11,452,387	25,051	816,463
Business combinations	-	6,176,554	-
	<u>\$ 23,810,804</u>	<u>\$ 19,667,549</u>	<u>\$ 21,213,752</u>

B. On July 24, 2023, the Group reached an equity agreement with ZF Friedrichshafen AG in Germany, agreeing that the subsidiary will subscribe ordinary shares not exceeding EUR 500,000 thousand and Class A preferred shares not exceeding EUR 60,000 thousand of its subsidiary, ZF Chassis Modules GmbH (“ZF Chassis”). The settlement of the transaction is pending to the fulfillment of the conditions specified in the agreement (included but not limited to obtaining the approval from the competent authority and ZF Chassis’s reorganisation) before it could be processed.

C. As of September 30, 2023, December 31, 2022 and September 30, 2022, a subsidiary of the Group, Asia Pacific Telecom Co., Ltd., had outstanding contracts for equipment procurements and base transceiver stations construction totaling \$684,080, \$977,168 and

\$1,546,824, respectively that will be paid in the future or paid by issuing promissory notes and commercial papers.

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

- (1) On October 12, 2023, the Company's subsidiary, Cloud Network Technology Singapore Pte. Ltd., entered into a letter of intent to pre-purchase building and parking spaces with BES Engineering Corporation at the total transaction price of approximately \$7,549,580.
- (2) On October 27, 2023, the shareholders of the Company's subsidiary, APT, resolved the continuation of the original resolution regarding the merger with Far EasTone Telecommunications Co., Ltd. (FET) and to correct and confirm any flaws in the original resolution of the merger with FET at their extraordinary meeting. On October 30, 2023, APT subsequently announced that the merger record date with FET was tentatively set on December 15, 2023 and will proceed matters such as the termination of listing of securities and the suspension of public issuance. Refer to Note 12(4) for relevant information.

12. OTHERS

(1) Capital management

The Group's objectives when managing capital are to safeguard the Group's ability to operate with the goal to provide returns for shareholders and to maintain an optimal capital structure to reduce the cost of capital. In order to maintain or adjust the capital structure, the Group may adjust the amount of dividends paid to shareholders, issue new shares or sell assets to reduce debt. The Group monitors capital on the basis of the gearing ratio. This ratio is calculated as net debt divided by total capital. Net debt is calculated as total borrowings (including 'current and non-current borrowings' as shown in the consolidated balance sheet) less cash and cash equivalents. Total capital is calculated as 'equity' as shown in the consolidated balance sheet less the total intangible assets.

During 2023, the Group's strategy, which was unchanged from 2022, was to maintain the gearing ratio at 70% or below.

(2) Financial instruments

A. Financial instruments by category

Refer to the consolidated balance sheets and Note 6 for the amounts and details of the financial assets (financial assets at fair value through profit or loss, financial assets at fair value through other comprehensive income, financial assets at amortised cost, derivative financial assets for hedging, accounts receivable (including related parties) and other receivables) and financial liabilities (financial liabilities at fair value through profit or loss, derivative financial assets for hedging, accounts payable (including related parties), other payables, short-term loans, long-term loans and corporate bonds payable).

B. Financial risk management policies

(a) Risk categories:

The Group employs a comprehensive risk management and control system to clearly identify, measure, and control the various kinds of financial risk it faces, including market risk (including foreign exchange risk, interest rate risk and price risk), credit risk, and liquidity risk.

(b) Management objectives:

- i. Except for market risk, which is controlled by outside factors, the remainder of the foregoing types of risks can be controlled internally or removed from business processes. Therefore, the goal in managing each of these risks is to reduce them to zero.
- ii. As for market risk, the goal is to optimize its overall position through strict analysis, suggestion, execution and audit processes, and proper consideration of a) long-term trends in the external economic/financial environment, b) internal operating conditions, and c) the actual effects of market fluctuations.
- iii. The Group's overall risk management policy focuses on the unpredictable item of financial markets and seeks to reduce the risk that potentially pose adverse effects on the Group's financial position and financial performance.
- iv. For the information on the derivative financial instruments that the Group enters into, refer to Notes 6(2) and (5).

(c) Management system:

- i. Risk management is executed by the Group's finance department by following policies approved by the Board. Through cooperation with the Group's operating units, finance department is responsible for identifying, evaluating and hedging financial risks.
- ii. The Board has a written policy covering overall risk management. It also has written policies covering specific issues, such as exchange rate risk, interest rate risk, credit risk, derivative and non-derivative financial instruments used, and the investment of excess working capital.

C. Significant financial risks and degrees of financial risks

(a) Market risk

i. Foreign exchange risk

(i) Nature:

The Group is a multinational group in the Electronics manufacturing services industry. Most of the exchange rate risk from operating activities come from:

- a. Foreign exchange risk arises from different exchange rates to functional currency as the invoice dates of accounts receivable and payable denominated in non-functional foreign currency are different. Due to the characteristics of the subcontracting industry, the Company's revenue and expenditures are

mostly denominated in foreign currency. Thus, the remaining net foreign exchange risk is not material after offsetting assets and liabilities. Furthermore, although the variations in currencies of the Company's certain foreign investments in emerging countries (i.e. Brasil and Mexico, etc.) are considered huge, the percentage of the investments is not significant and thus the Company's foreign exchange risk can be maintained in the controllable range. (Note: The Group has several sites in various countries and thus is exposed to various foreign exchange risks. The main risk arises from USD and RMB.)

- b. Except for the above transactions (operating activities) recognised in the income statement, assets and liabilities recognised in the balance sheet and the net investment in foreign operations also result in the exchange rate risk.

(ii) Management:

- a. For such risks, the Group has set up policies requiring companies in the Group to manage its exchange rate risks.
- b. As to the exchange rate risk arising from the difference between various functional currencies and the reporting currency in the consolidated financial statements, it is managed by the Group's finance department.

(iii) The source:

a. USD and TWD:

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

b. USD and RMB:

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

c. USD and CZK

Foreign exchange risk arises primarily from CZK-denominated cash, cash equivalents and accounts receivable, loans and accounts payable, which results in exchange loss or gain when they are converted into USD.

(iv) Extent

The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

September 30, 2023						
(Foreign currency: Functional currency)				Sensitivity analysis		
	Foreign currency amount (in thousands)	Exchange rate	Book value (TWD)	Extent of variation	Effect on profit or loss	
<u>Financial assets</u>						
<u>Monetary items</u>						
USD : TWD	\$ 30,221,169	32.27	\$ 975,237,115	5 %	\$ 48,761,856	
USD : RMB	10,372,097	7.3092	334,707,584	5 %	16,735,379	
USD : CZK	487,797	23.0945	10,650,689	5 %	532,534	
<u>Net effect in consolidated entities with foreign currency</u>						
USD : TWD	\$ 54,676,215	32.27	\$ 1,764,401,467			
<u>Financial liabilities</u>						
<u>Monetary items</u>						
USD : TWD	\$ 17,311,624	32.27	\$ 558,646,106	5 %	\$ 27,932,305	
USD : RMB	11,810,298	7.3092	381,118,301	5 %	19,055,915	
USD : CZK	257,853	23.0945	5,630,036	5 %	281,502	
December 31, 2022						
(Foreign currency: Functional currency)				Sensitivity analysis		
	Foreign currency amount (in thousands)	Exchange rate	Book value (TWD)	Extent of variation	Effect on profit or loss	
<u>Financial assets</u>						
<u>Monetary items</u>						
USD : TWD	\$ 30,286,849	30.71	\$ 930,109,146	5 %	\$ 46,505,457	
USD : RMB	13,157,363	6.9669	404,062,619	5 %	20,203,131	
USD : CZK	574,861	22.5726	17,653,968	5 %	882,698	
<u>Net effect in consolidated entities with foreign currency</u>						
USD : TWD	\$ 53,209,055	30.71	\$ 1,634,050,083			
<u>Financial liabilities</u>						
<u>Monetary items</u>						
USD : TWD	\$ 18,972,406	30.71	\$ 582,642,578	5 %	29,132,129	
USD : RMB	14,154,329	6.9669	434,679,431	5 %	21,733,972	
USD : CZK	279,630	22.5726	8,587,450	5 %	429,373	

September 30, 2022

September 30, 2022						
(Foreign currency: Functional currency)	Foreign currency amount			Sensitivity analysis		
	(in thousands)	Exchange rate	Book value (TWD)	Extent of variation	Effect on profit or loss	
<u>Financial assets</u>						
<u>Monetary items</u>						
USD : TWD	\$ 32,067,990	31.75	\$ 1,018,158,683	5 %	\$ 50,907,934	
USD : RMB	19,786,375	7.0981	628,217,406	5 %	31,410,870	
USD : CZK	540,052	25.0627	17,146,649	5 %	857,332	
<u>Net effect in consolidated entities with foreign currency</u>						
USD : TWD	\$ 51,950,011	31.75	\$ 1,649,412,837			
<u>Financial liabilities</u>						
<u>Monetary items</u>						
USD : TWD	\$ 22,761,088	31.75	\$ 722,664,530	5 %	\$ 36,133,227	
USD : RMB	19,157,870	7.0981	608,262,361	5 %	30,413,118	
USD : CZK	327,939	25.0627	10,412,064	5 %	520,603	

(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 and nine-month periods ended September 30, 2023 and 2022 amounted to (\$5,249,036), (\$7,640,720), \$2,724,093 and (\$10,586,061), respectively.

ii. Equity securities

i. Nature

The Group primarily invests in domestic and foreign publicly traded equity instruments, which are accounted for as financial assets at fair value through profit or loss and financial assets at fair value through other comprehensive income. The price of those equity instruments will be affected by the uncertainty of the future value of the investment.

ii. Extent

If such equity instruments' price rise or fall by 1%, with all other factors held constant, the impact on equity due to investments in equity instruments measured at fair value through other comprehensive income, and investments in equity at fair value through profit or loss are \$795,654 and \$917,580 for the nine-month periods ended September 30, 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 nine-month periods ended September 30, 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 analysing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. The Group assesses the credit quality of the customers by taking into account their financial position, past experience and other factors to conduct its internal risk management. Individual risk limits are set based on internal or external ratings in accordance with limits set by the board of directors. The utilisation of credit limits is regularly monitored. Major credit risk arises from cash and cash equivalents, derivative financial instruments and other financial instruments. The counterparties are banks with good credit quality and financial institutions with investment grade or above and government agencies, so there is no significant compliance concerns and credit risk.
- ii. The Group assumes that if the contract payments were past due over 90 days based on the terms, there has been a significant increase in credit risk on that instrument since initial recognition; if past due over 360 days, a default has occurred.
- iii. The following indicators are used to determine whether the credit impairment of debt instruments has occurred:
 - (i) It becomes probable that the issuer will enter bankruptcy or other financial reorganization due to their financial difficulties;
 - (ii) Default or delinquency in interest or principal repayments;
 - (iii) Adverse changes in national or regional economic conditions that are expected to cause a default.

- iv. The aging analysis of notes receivable and accounts receivable (including related parties) is as follows:

	September 30, 2023	December 31, 2022	September 30, 2022
Not past due	\$ 969,941,762	\$ 1,078,204,591	\$ 1,248,768,910
Up to 90 days	16,532,864	17,726,196	17,672,345
91 to 180 days	3,283,326	3,971,822	3,601,973
181 to 270 days	1,509,563	2,999,238	1,357,368
271 to 360 days	2,092,426	303,471	1,264,838
Over 361 days	11,717,552	7,587,349	6,935,234
	<u>\$ 1,005,077,493</u>	<u>\$ 1,110,792,667</u>	<u>\$ 1,279,600,668</u>

The above aging analysis is based on days overdue.

- v. The Group applies the following approaches to assess the expected credit losses (ECLs) of accounts receivable:
- (i) Assess the ECLs on an individual basis if a significant default has occurred to certain customers.
 - (ii) Classify the other customers' accounts receivable based on the Group's credit rating standards and estimates the ECLs using loss rate methodology or provision matrix.
 - (iii) Adjust the loss rates constructed from historical and recent information by taking into account the business cycle indicators of the National Development Council and forecasts of the Basel Committee on Banking Supervision.
 - (iv) As of September 30, 2023, December 31, 2022 and September 30, 2022, the individual provision for impairment of accounts receivable using loss rate methodology or provision matrix is as follows:

	Individual	Group 1	Group 2	Group 3	Group 4	Total
September 30, 2023						
Expected loss rate	100%	0.0375%	0.0875%	0.05%~39.2%	0.55%~52.3%	
Total book value	\$ 14,592,394	\$ 680,709,645	\$ 259,238,781	\$ 21,010,284	\$ 29,526,389	\$ 1,005,077,493
Loss allowance	\$ 14,592,394	\$ 255,266	\$ 226,834	\$ 515,154	\$ 429,085	\$ 16,018,733

	Individual	Group 1	Group 2	Group 3	Group 4	Total
December 31, 2022						
Expected loss rate	100%	0.0375%	0.0875%	0.01%~56.9%	0.28%~60.0%	
Total book value	\$ 8,121,259	\$ 736,149,088	\$ 305,644,634	\$ 30,235,397	\$ 30,642,289	\$ 1,110,792,667
Loss allowance	\$ 8,121,259	\$ 276,056	\$ 267,439	\$ 2,768,429	\$ 669,313	\$ 12,102,496

	Individual	Group 1	Group 2	Group 3	Group 4	Total
September 30, 2022						
Expected loss rate	100%	0.0375%	0.0875%	0.01%~45.7%	0.23%~70.9%	
Total book value	\$ 6,773,996	\$ 864,639,214	\$ 312,601,963	\$ 58,374,271	\$ 37,211,224	\$ 1,279,600,668
Loss allowance	\$ 6,773,996	\$ 324,240	\$ 273,527	\$ 2,045,208	\$ 1,067,848	\$ 10,484,819

- Group 1: Standard Poor's, Fitch's, or Moody's rating of A-level, or rated as A-level in accordance with the Group's credit policies for those that have no external credit ratings.
- Group 2: Standard Poor's or Fitch's rating of BBB, Moody's rating of Baa, or rated as B or C in accordance with the Group's credit policies for those that have no external credit ratings.
- Group 3: Standard Poor's or Fitch's rating of BB + and below, or Moody's rating of Ba1 and below.
- Group 4: Rated as other than A, B, or C in accordance with the Group's credit policies for those that have no external credit ratings.
- vi. As of September 30, 2023, December 31, 2022 and September 30, 2022, the Group calculated the expected loss rate based on historical overdue repayment to assess other receivables - related parties impairment losses and no allowance for uncollectible accounts was recognised.
- vii. Movements in relation to the Group's loss allowance for accounts receivable (including related parties) is as follows:

	2023	2022
At January 1	\$ 12,102,496	\$ 7,551,020
Provision for impairment loss	3,619,888	2,708,329
Effect of foreign exchange	296,349	225,470
At September 30	<u>\$ 16,018,733</u>	<u>\$ 10,484,819</u>

(c) Liquidity risk

- i. Cash flow forecasting is performed by each operating entity of the Group and aggregated by Group treasury. The Group treasury monitors rolling forecasts of the Group's liquidity requirements to ensure it has sufficient cash to meet operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities at all times so that the Group does not breach borrowing limits or covenants (where applicable) on any of its borrowing facilities. Such forecasting takes into consideration the Group's debt financing plans, covenant compliance, compliance with internal balance sheet ratio targets and, if applicable, external regulatory or legal requirements, for example, currency restrictions.
- ii. The table below analyses the Group's non-derivative financial liabilities and net-settled or gross-settled derivative financial liabilities into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date for non-derivative financial liabilities and to the expected maturity date for derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows.

Non-derivative financial liabilities:

September 30, 2023	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	\$ 59,912,639	\$ 22,900,000	\$ 132,473,700	\$ 83,343,000	\$ 298,629,339
Long-term loans	40,197,799	19,098,938	22,128,455	7,235,469	88,660,661
Lease liabilities	7,812,734	4,215,452	7,917,764	6,434,440	26,380,390
	<u>\$ 107,923,172</u>	<u>\$ 46,214,390</u>	<u>\$ 162,519,919</u>	<u>\$ 97,012,909</u>	<u>\$ 413,670,390</u>
December 31, 2022	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	\$ 13,400,000	\$ 46,730,490	\$ 125,585,116	\$ 72,967,100	\$ 258,682,706
Long-term loans	19,686,350	20,791,056	27,787,591	7,198,105	75,463,102
Lease liabilities	8,333,100	5,232,958	7,807,735	8,295,637	29,669,430
	<u>\$ 41,419,450</u>	<u>\$ 72,754,504</u>	<u>\$ 161,180,442</u>	<u>\$ 88,460,842</u>	<u>\$ 363,815,238</u>
September 30, 2022	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	\$ 31,128,442	\$ 40,372,688	\$ 118,183,115	\$ 81,217,500	\$ 270,901,745
Long-term loans	1,908,038	39,491,370	28,826,055	2,461,698	72,687,161
Lease liabilities	6,854,394	5,983,181	7,174,482	8,045,630	28,057,687
	<u>\$ 39,890,874</u>	<u>\$ 85,847,239</u>	<u>\$ 154,183,652</u>	<u>\$ 91,724,828</u>	<u>\$ 371,646,593</u>

Aside from those mentioned above, other non-derivative financial liabilities are to be settled within one year.

Derivative financial liabilities:

<u>September 30, 2023</u>	<u>Less than 1 year</u>	<u>Between 1 to 2 years</u>	<u>Between 2 to 5 years</u>	<u>Over 5 years</u>	<u>Total</u>
Forward exchange contracts	\$ 807,660	\$ -	\$ -	\$ -	\$ 807,660
Cross currency swap contracts	164,128	-	-	-	164,128
	<u>\$ 971,788</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 971,788</u>
 <u>December 31, 2022</u>	 <u>Less than 1 year</u>	 <u>Between 1 to 2 years</u>	 <u>Between 2 to 5 years</u>	 <u>Over 5 years</u>	 <u>Total</u>
Forward exchange contracts	\$ 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>September 30, 2022</u>	 <u>Less than 1 year</u>	 <u>Between 1 to 2 years</u>	 <u>Between 2 to 5 years</u>	 <u>Over 5 years</u>	 <u>Total</u>
Forward exchange contracts	\$ 1,992,418	\$ -	\$ -	\$ -	\$ 1,992,418
Cross currency swap contracts	91,780	-	-	-	91,780
	<u>\$ 2,084,198</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,084,198</u>

(3) Fair value information

A. The different levels that the inputs to valuation techniques are used to measure fair value of financial and non-financial instruments have been defined as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. A market is regarded as active where a market in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis. The fair value of the Group's investment in listed stocks and open-end funds is included in Level 1.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. The fair value of the Group's investment in listed stocks during the lock-up period, convertible corporate bonds payable, most of the derivative instruments is included in Level 2.

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

B. Fair value information of investment property at cost is provided in Note 6(13).

C. Financial instruments not measured at fair value:

(a) Except for those listed in the table below, the carrying amounts of the Group's financial instruments not measured at fair value (including cash and cash equivalents, notes and accounts receivable, other receivables, financial assets at amortised cost (excluding bank debentures), short-term loans, notes and accounts payable, other payables and long-term loans approximate to their fair values:

September 30, 2023				
	Book Value	Fair Value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	\$ 298,629,339	\$ -	\$ 285,426,547	\$ -
December 31, 2022				
	Book Value	Fair Value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	\$ 258,682,706	\$ -	\$ 246,661,956	\$ -
September 30, 2022				
	Book Value	Fair Value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	\$ 270,901,745	\$ -	\$ 257,877,985	\$ -

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

Bonds payable: Regarding the bonds issued by the Group, the coupon rate approximates to the current market rate. Therefore, the fair value is estimated using the present value of the expected cash flows and market interest rate.

D. The related information on financial and non-financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets and liabilities at September 30, 2023, December 31, 2022 and September 30, 2022 is as follows:

(a) The related information on the nature of the assets and liabilities is as follows:

September 30, 2023	Level 1	Level 2	Level 3	Total
Assets:				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity instruments	\$ 643,647	\$ -	\$ 303,179	\$ 946,826
Debt instruments	-	39,732	-	39,732
Beneficiary certificates	120,777	629,557	88,940,997	89,691,331
Derivatives	-	8,576,562	-	8,576,562
Derivative financial assets for hedging	-	1,072	-	1,072
Financial assets at fair value through other comprehensive income				
Equity instruments	64,067,479	2,258,135	12,292,980	78,618,594
Accounts receivable expected factoring	-	100,879,062	-	100,879,062
Total	<u>\$ 64,831,903</u>	<u>\$ 112,384,120</u>	<u>\$ 101,537,156</u>	<u>\$ 278,753,179</u>
Liabilities:				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	<u>\$ -</u>	<u>\$ (971,788)</u>	<u>\$ -</u>	<u>\$ (971,788)</u>

December 31, 2022	Level 1	Level 2	Level 3	Total
Assets:				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity instruments	\$ 757,011	\$ -	\$ 588,490	\$ 1,345,501
Debt instruments	-	840,140	-	840,140
Beneficiary certificates	627,861	-	84,191,159	84,819,020
Derivatives	-	6,056,921	-	6,056,921
Financial assets at fair value through other comprehensive income				
Equity instruments	65,059,107	713,874	18,813,419	84,586,400
Debt instruments	-	-	44,069	44,069
Accounts receivable expected factoring	-	92,897,750	-	92,897,750
Total	<u>\$ 66,443,979</u>	<u>\$ 100,508,685</u>	<u>\$ 103,637,137</u>	<u>\$ 270,589,801</u>
Liabilities:				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	<u>\$ -</u>	<u>\$ (3,595,029)</u>	<u>\$ -</u>	<u>\$ (3,595,029)</u>
September 30, 2022	Level 1	Level 2	Level 3	Total
Assets:				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity instruments	\$ 1,095,685	\$ -	\$ 598,022	\$ 1,693,707
Debt instruments	-	-	7,147	7,147
Beneficiary certificates	3,776,910	-	85,164,380	88,941,290
Derivatives	-	11,476,033	-	11,476,033
Derivative financial assets for hedging	-	84,963	-	84,963
Financial assets at fair value through other comprehensive income				
Equity instruments	64,668,344	777,753	24,618,198	90,064,295
Debt instruments	-	-	178,943	178,943
Accounts receivable expected factoring	-	96,505,217	-	96,505,217
Total	<u>\$ 69,540,939</u>	<u>\$ 108,843,966</u>	<u>\$ 110,566,690</u>	<u>\$ 288,951,595</u>

September 30, 2022	Level 1	Level 2	Level 3	Total
Liabilities:				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	\$ -	\$ (1,966,877)	\$ -	\$ (1,966,877)
Derivative financial liabilities for hedging	-	(117,321)	-	(117,321)
Total	<u>\$ -</u>	<u>\$ (2,084,198)</u>	<u>\$ -</u>	<u>\$ (2,084,198)</u>

(b) The methods and assumptions the Group used to measure fair value are as follows:

- i. The instruments the Group used market quoted prices as their fair values (that is, Level 1) are listed below by characteristics:

	Listed shares	Open-end fund
Market quoted price	Closing price	Net asset value

- ii. Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques or by reference to counterparty quotes. The fair value of financial instruments measured by using valuation techniques method can be referred to current fair value of instruments with similar terms and characteristics in substance, discounted cash flow method or other valuation methods, including calculated by applying model using market information available at the consolidated balance sheet date.
- iii. When assessing non-standard and low-complexity financial instruments, for example, debt instruments without active market, interest rate swap contracts, foreign exchange swap contracts and options, the Group adopts valuation technique that is widely used by market participants. The inputs used in the valuation method to measure these financial instruments are normally observable in the market.
- iv. The valuation of derivative financial instruments is based on valuation model widely accepted by market participants, such as present value techniques and option pricing models. Forward exchange contracts are usually valued based on the current forward exchange rate (Black-Scholes model).
- v. The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group's financial and non-financial instruments. Therefore, the estimated value derived using valuation model is adjusted accordingly with additional inputs, for example, model risk or liquidity risk, etc. In accordance with the Group's management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments at

the consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.

- vi. The Group takes into account adjustments for credit risks to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty and the Group's credit quality.

E. For the nine-month period ended September 30, 2023, there was no transfer between Level 1 and Level 2. For the six-month period ended June 30, 2022, the shares of Didi Global Inc. held were transferred from Level 2 to Level 1 as they were released from the lock-up period in the second quarter.

F. The following chart is the movement of Level 3 for the nine-month periods ended September 30, 2023 and 2022:

	2023	2022
At January 1	\$ 103,637,137	\$ 105,221,164
Losses recognised in profit	(1,911,863)	(14,367,094)
Losses recognised in other comprehensive income	(2,720,833)	(1,178,624)
Acquired during the period	6,026,251	12,323,316
Sold during the period	(105,799)	(1,002,384)
Investment cost refund	(1,508,984)	(3,710,743)
Transfer out of Level 3	(6,225,165)	-
Effect of exchange rate changes	4,346,412	13,281,055
At September 30	<u>\$ 101,537,156</u>	<u>\$ 110,566,690</u>

G. Investment segment is in charge of valuation procedures for fair value measurements being categorised within Level 3, which is to verify independent fair value of financial instruments. Such assessment is to ensure the valuation results are reasonable by applying independent information to make results close to current market conditions, confirming the resource of information is independent, reliable and in line with other resources and represented as the exercisable price, and frequently calibrating valuation model, performing back-testing, updating inputs used to the valuation model and making any other necessary adjustments to the fair value. Investment segment sets up valuation policies, valuation processes and rules for measuring fair value of financial instruments and ensures compliance with the related requirements in IFRSs.

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

	Fair value at September 30, 2023	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 2,359,288</u>	Market comparable companies	Revenue multiple Net value multiple Discount for lack of marketability Value to NIAT multiple	0.20~16.69 (6.31) 0.27~8.33 (2.92) 17.00%~38.00% (25.23%) 0.26~8.46 (6.17)	The higher the revenue multiple, net value multiple and value to NIAT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 2,833,502</u>	Stock value in complex capital structure	Discount for lack of marketability Expected equity value volatility Revenue multiple Net value multiple Value to NIAT multiple	20.00%~38.00% (26.52%) 27.88%~86.31% (51.10%) 1.40~7.63 (7.29) 0.55~18.87 (5.81) 0.56~26.87 (13.42)	The higher the expected equity value volatility, revenue multiple, net value multiple and value to NIAT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 1,478,449</u>	Net assets value	Discount for lack of marketability	15.00%~30.00% (19.45%)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 277,006</u>	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 5,647,914</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	<u>\$ 56,074,386</u>	Net assets value	Discount for lack of marketability	1.85%~8.48% (5.33%)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 32,024,781</u>	Stock value in complex capital structure	Discount for lack of marketability Expected equity value volatility	1.15% 17.69%	The higher expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 841,830</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable

	Fair value at December 31, 2022	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 2,444,358</u>	Market comparable companies	Revenue multiple Net value multiple Discount for lack of marketability Value to NIAT multiple Value to EBIT multiple	0.2~16.69 (5.81) 0.27~8.49 (6.97) 16.00%~41.00% (25.72%) 0.26~7.23 (5.04) 9.68	The higher the revenue multiple, net value multiple, value to NIAT multiple and value to EBIT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 3,081,529</u>	Stock value in complex capital structure	Weighted average cost of capital Long-term revenue growth rate Long-term pre-tax operating margin Discount for lack of marketability Discount for lack of control Expected equity value volatility Revenue multiple Net value multiple Value to NIAT multiple	15.99% 2.20% 45.00% 19.00%~38.00% (24.98%) 20.21% 33.12%~90.45% (51.64%) 1.4~7.63 (5.49) 0.55~17.01 (7.55) 0.56~26.02 (6.26)	The higher the expected equity value volatility, revenue multiple, long-term revenue growth rate, long-term pre-tax operating margin, net value multiple and value to NIAT multiple, the higher the fair value; the higher the discount for lack of marketability, discount for lack of control and weighted average cost of capital, the lower the fair value.
	<u>\$ 7,277,595</u>	Net assets value	Discount for lack of marketability	5.39%~29.00% (8.39%)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 351,487</u>	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 6,246,940</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	<u>\$ 52,507,209</u>	Net assets value	Discount for lack of marketability	1.85%~8.48% (5.32%)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 30,763,835</u>	Stock value in complex capital structure	Discount for lack of marketability	1.35%	The higher the discount for lack of marketability, the lower the fair value.

	Fair value at December 31, 2022	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Venture capital shares and private equity fund investment	<u>\$ 920,115</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable
Non-derivative debt instrument:					
Financial bond	<u>\$ 44,069</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable
	Fair value at September 30, 2022	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 1,986,748</u>	Market comparable companies	Revenue multiple	0.56~16.69 (7.12)	The higher the revenue multiple, net value multiple, value to NIAT multiple and value to EBIT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Net value multiple	1.29~12.24 (4.95)	
			Discount for lack of marketability	16.00%~34.00% (22.22%)	
			Value to NIAT multiple	0.42~7.47 (6.83)	
			Value to EBIT multiple	16.30	
	<u>\$ 3,207,197</u>	Stock value in complex capital structure	Weighted average cost of capital	13.14%	The higher the expected equity value volatility, revenue multiple, long-term revenue growth rate and long-term pre-tax operating margin, the higher the fair value; the higher the discount for lack of marketability, discount for lack of control and weighted average cost of capital, the lower the fair value.
			Long-term revenue growth rate	5.10%	
			Long-term pre-tax operating margin	35.00%	
			Discount for lack of marketability	18.00%~34.00% (22.76%)	
			Discount for lack of control	19.22%	
	<u>\$ 9,859,884</u>	Net assets value	Expected equity value volatility	36.19%~76.93% (48.61%)	The higher the discount for lack of marketability and discount for lack of control, the lower the fair value.
			Revenue multiple	0.92~6.10 (2.81)	
			Discount for lack of marketability	15.00%~32.00% (15.38%)	
			Discount for lack of control	5.00%	

	Fair value at September 30, 2022	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Unlisted shares	<u>\$ 490,576</u>	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 9,671,815</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	<u>\$ 51,571,337</u>	Net assets value	Discount for lack of marketability	5.7%~30.00% (10.96%)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 32,522,795</u>	Stock value in complex capital structure	Discount for lack of marketability Expected equity value volatility	3.15% 28.9%	The higher the expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 1,070,248</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable
Non-derivative debt instrument:					
Financial bond	<u>\$ 178,943</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable
Corporate bonds payable	<u>\$ 7,147</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable

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

		September 30, 2023			
		Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets					
Equity instrument and beneficiary certificates	Discount for lack of control and marketability	±1%	<u>\$ 912,497</u>	<u>\$ (912,497)</u>	<u>\$ 93,103</u> <u>\$ (93,103)</u>
		December 31, 2022			
		Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets					
Equity instrument and beneficiary certificates	Discount for lack of control and marketability	±1%	<u>\$ 923,757</u>	<u>\$ (923,757)</u>	<u>\$ 124,784</u> <u>\$ (124,784)</u>
		September 30, 2022			

			Recognised in profit or loss		Recognised in other comprehensive income	
			Favourable change	Unfavourable change	Favourable change	Unfavourable change
	Input	Change				
Financial assets						
Equity instrument and beneficiary certificates	Discount for lack of control and marketability	±1%	\$ 913,319	\$ (913,319)	\$ 176,232	\$ (176,232)

(4) Other matters

The shareholders of the Company's subsidiary, APT, resolved the merger of APT with FET as the surviving company and APT as the dissolved company at their extraordinary meeting on April 15, 2022 and the continuation of the original resolution regarding the merger with FET and to correct and confirm any flaws in the original resolution of the merger with FET at their extraordinary meeting on October 27, 2023.

The shares were adopted as the consideration for this merger. On the merger record date (tentatively set on December 15, 2023), the number of registered ordinary shares held by each shareholder listed in the APT's shareholder register were exchanged for the registered ordinary shares in FET at a ratio of one share of APT to 0.0934406 share of FET to APT's shareholders. On January 18, 2023, APT received a letter of approval from the National Communications Commission for the merger with FET, along with 19 additional articles and six administrative guidance items. On July 21, 2023, APT received a letter from the Fair Trade Commission indicating the approval of the merger of APT with FET, subject to certain conditions. Subsequently, FET will apply with the Taiwan Stock Exchange for termination of the listing and trading of APT's securities in accordance with applicable laws and regulations, apply with the Financial Supervisory Commission for termination of its public offering, and apply for its dissolution with the competent authority of the place where it is located. Refer to Note 11 for relevant information.

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transactions information

A.Loans to others: Refer to table 1.

B.Provision of endorsements and guarantees to others: Refer to table 2.

C.Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Refer to table 3.

D.Acquisition or sale of the same security with the accumulated cost reaching NT\$300 million or 20% of paid-in capital or more: Refer to table 4.

E.Acquisition of real estate reaching NT\$300 million or 20% of paid-in capital or more: Refer to table 5.

F.Disposal of real estate reaching NT\$300 million or 20% of paid-in capital or more: Refer to table 6.

G.Purchases or sales of goods from or to related parties reaching NT\$100 million or 20% of paid-in capital or more: Refer to table 7.

H. Receivables from related parties reaching NT\$100 million or 20% of paid-in capital or more: Refer to table 8.

I. Trading in derivative instruments undertaken during the reporting periods: Refer to Notes 6(2) and (5).

J. Significant inter-company transactions during the reporting periods: Refer to table 9.

(2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China): Refer to table 10.

(3) Information on investments in Mainland China

A. Basic information: Refer to table 11.

B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area: The Company appointed Foxconn (Far East) Limited's Mainland investee to render processing services and to trade. The transactions were eliminated in the consolidated financial statements. For significant transactions of processing services, trading, receivables and payables, endorsements and guarantees or collaterals provided, and financing, refer to Notes 13(1) A, B, G and H.

(4) Major shareholders

For the names, number and ratio of shares held by shareholders holding over 5% of the Company's shares: Refer to table 13.

14. SEGMENT INFORMATION

(1) General information

The Group has adopted eCMMS (E-enabled Components, Modules, Moves & Services) strategy, and provided a one-stop shop to its customers, which are primarily in the 3C industries, with a total solution for design, development, engineering, procurement, manufacturing, logistics and after-sales service.

The Group segregates group systems from both a customer service and product perspective. Each segment's performance is assessed based on the operating results of different group systems in the consolidated financial statements reported for review by the chief operating decision maker. There were changes in the composition of the reportable segments as the chief operating decision maker changed the classification of operating segments for reviewing segment performance. The Group has restated the prior period corresponding information for comparison.

(2) Measurement of segment information

The chief operating decision maker assesses performance and allocates resources of the operating segments based on each operating segment's revenue and operating income after adjusting the internal costs and allocated expenses. Except for the recognition of internal costs which shall be in accordance with the Group's related internal calculation basis, the operating segments' accounting policies are the same as disclosed in Note 4.

In accordance with IFRS No. 8, “Operating Segments”, the Group has determined the operating segments and reportable operating segments. Operating segments which have met certain quantitative threshold are disclosed individually or aggregately as reportable operating segments depending on whether the segments have similar economic characteristics and the aggregation meets the core principal of the standard; other segments which have not met the quantitative threshold are included in ‘all other segments’. When deciding on an aggregate disclosure, the criteria for consideration include: (1) the nature of the products and services; (2) the nature of the production process; (3) the customer types or categories of the products or services; and (4) the methods used to distribute its products or provide its services. The Group has identified the Hon Hai parent group, FII subgroup and FIH subgroup as reportable segments.

(3) Segment information

A. The segment reports reported to the chief operating decision maker for making operating decisions for each segment is measured in a manner consistent with that in the statement of comprehensive income. Thus, the reconciliation is not required.

B. The segment information provided to the chief operating decision maker for the reportable segments is as follows:

Three months ended September 30, 2023 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	\$ 1,037,176	\$ 522,448	\$ 64,024	\$ 34,606	\$ (115,090)	\$ 1,543,164
Internal revenue	18,016	3,336	10,788	6,214	(38,354)	-
Operating revenue	<u>\$ 1,055,192</u>	<u>\$ 525,784</u>	<u>\$ 74,812</u>	<u>\$ 40,820</u>	<u>\$ (153,444)</u>	<u>\$ 1,543,164</u>
Depreciation and amortisation	<u>\$ 8,164</u>	<u>\$ 8,176</u>	<u>\$ 1,118</u>	<u>\$ 4,729</u>	<u>\$ -</u>	<u>\$ 22,187</u>
Segment operating income (loss)	<u>\$ 13,919</u>	<u>\$ 30,397</u>	<u>\$ (1,471)</u>	<u>\$ 2,051</u>	<u>\$ 1,254</u>	<u>\$ 46,150</u>
Three months ended September 30, 2022 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	\$ 1,132,885	\$ 596,309	\$ 64,990	\$ 34,096	\$ (81,675)	\$ 1,746,605
Internal revenue	19,162	4,537	16,830	8,869	(49,398)	-
Operating revenue	<u>\$ 1,152,047</u>	<u>\$ 600,846</u>	<u>\$ 81,820</u>	<u>\$ 42,965</u>	<u>\$ (131,073)</u>	<u>\$ 1,746,605</u>
Depreciation and amortisation	<u>\$ 4,892</u>	<u>\$ 4,502</u>	<u>\$ 1,163</u>	<u>\$ 4,055</u>	<u>\$ -</u>	<u>\$ 14,612</u>
Segment operating income (loss)	<u>\$ 23,695</u>	<u>\$ 22,914</u>	<u>\$ (418)</u>	<u>\$ 1,291</u>	<u>\$ 1,067</u>	<u>\$ 48,549</u>
Nine months ended September 30, 2023 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	\$ 2,944,764	\$ 1,425,527	\$ 132,735	\$ 85,743	\$ (278,620)	\$ 4,310,149
Internal revenue	48,413	10,119	27,777	17,862	(104,171)	-
Operating revenue	<u>\$ 2,993,177</u>	<u>\$ 1,435,646</u>	<u>\$ 160,512</u>	<u>\$ 103,605</u>	<u>\$ (382,791)</u>	<u>\$ 4,310,149</u>
Depreciation and amortisation	<u>\$ 27,609</u>	<u>\$ 19,485</u>	<u>\$ 3,583</u>	<u>\$ 11,791</u>	<u>\$ -</u>	<u>\$ 62,468</u>
Segment operating income (loss)	<u>\$ 55,006</u>	<u>\$ 61,878</u>	<u>\$ (3,957)</u>	<u>\$ 1,378</u>	<u>\$ 3,293</u>	<u>\$ 117,598</u>

Nine months ended September 30,
2022 (in millions)

	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	\$ 3,104,808	\$ 1,585,646	\$ 163,260	\$ 90,112	\$ (279,857)	\$ 4,663,969
Internal revenue	53,489	10,761	41,689	22,469	(128,408)	-
Operating revenue	<u>\$ 3,158,297</u>	<u>\$ 1,596,407</u>	<u>\$ 204,949</u>	<u>\$ 112,581</u>	<u>\$ (408,265)</u>	<u>\$ 4,663,969</u>
Depreciation and amortisation	<u>\$ 26,000</u>	<u>\$ 13,648</u>	<u>\$ 3,713</u>	<u>\$ 11,660</u>	<u>\$ -</u>	<u>\$ 55,021</u>
Segment operating income (loss)	<u>\$ 74,272</u>	<u>\$ 52,452</u>	<u>\$ (1,480)</u>	<u>\$ 1,459</u>	<u>\$ 2,852</u>	<u>\$ 129,555</u>

The descriptions for the above group systems are as follows:

Hon Hai parent group: It includes the Company and subsidiaries except for the subsidiaries included in the following subgroups.

FII subgroup: It includes Foxconn Industrial Internet Co., Ltd. (a listed company in the Shanghai Stock Exchange) and its consolidated subsidiaries.

FIH subgroup: It includes FIH Mobile Limited (a listed company in the Hong Kong Exchange) and its consolidated subsidiaries.

Others: It includes other listed subsidiaries and its subsidiaries.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Loans to others
September 30, 2023

Table 1

Expressed in thousands of TWD
(Except as otherwise indicated)

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2023	Balance at September 30, 2023	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
0	Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd.	Other Receivables	Y	\$ 5,000,000	\$ 5,000,000	\$ -	N/A	2	\$ -	Business operation	\$ -	None	\$ -	\$ 148,499,968	\$ 593,999,872	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	-	110,306,183	220,612,366	Note 3
2	Fujin Precision Industrial (Jincheng) Co., Ltd.	Inner Mongolia Xin Jing Photovoltaic Power Generation Co., Ltd.	Other Receivables	Y	600,075	551,875	551,875	2.555	2	-	Business operation	-	None	-	66,862,825	133,725,651	Note 3
3	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Shandong Chengshang Energy Co., Ltd.	Other Receivables	Y	155,575	-	-	N/A	2	-	Business operation	-	None	-	102,806,015	205,612,030	Note 3
3	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Dongying PV Technology Co., Ltd.	Other Receivables	Y	355,600	286,975	286,975	2.555	2	-	Business operation	-	None	-	102,806,015	205,612,030	Note 3
4	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	FuYang Soleros Technology (Nanyang) Co., Ltd.	Other Receivables	Y	2,000,250	1,854,300	1,854,300	2.555	2	-	Business operation	-	None	-	319,572,832	639,145,665	Note 3
4	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Lankao YuFu Precision Technology Co., Ltd.	Other Receivables	Y	2,222,500	2,207,500	2,207,500	2.555	2	-	Business operation	-	None	-	319,572,832	639,145,665	Note 3
4	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	First Special Material (HeNan) Limited	Other Receivables	Y	66,675	-	-	N/A	2	-	Business operation	-	None	-	319,572,832	639,145,665	Note 3
5	AFE, Inc.	iCana Inc.	Other Receivables	Y	141,988	141,988	141,988	5.99	2	-	Business operation	-	None	-	2,158,440	4,316,880	Note 3
5	AFE, Inc.	FEWI Development Corporation	Other Receivables	Y	150,200	-	-	N/A	2	-	Business operation/ Debt repayment	-	None	-	2,158,440	4,316,880	Note 3
6	Foxconn EV Technology Inc.	Foxconn EV System LLC	Other Receivables	Y	322,700	322,700	322,700	5.97	2	-	Business operation	-	None	-	13,669,612	27,339,225	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2023	Balance at September 30, 2023	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
7	Hyield Venture Capital Co., Ltd.	Foxnum Technology Co., Ltd.	Other Receivables	Y	\$ 7,500	\$ 7,500	\$ 7,500	2.50	2	\$ -	Business operation	\$ -	None	\$ -	\$ 2,849,823	\$ 11,399,291	Note 2
8	Bon Shin International Investments Co., Ltd.	iCana Ltd	Other Receivables	Y	166,400	166,400	166,400	1.00	2	-	Business operation	-	None	-	2,696,036	10,784,143	Note 2
8	Bon Shin International Investments Co., Ltd.	PowerX Semiconductor Corporation	Other Receivables	Y	400,000	400,000	200,000	2.15	2	-	Business operation	-	None	-	2,696,036	10,784,143	Note 2
9	Fenix Industria De Eletronicos Ltda.	Foxconn MOEBG Industria de Eletronicos Ltda.	Other Receivables	Y	389,010	384,720	384,720	0.00	2	-	Business operation	-	None	-	2,480,145	4,960,291	Note 3
10	Foxconn (Far East) Limited	eCMMS Precision Singapore Pte. Ltd.	Other Receivables	Y	7,327,800	-	-	N/A	2	-	Business operation	-	None	-	3,075,936,794	6,151,873,588	Note 3
11	Foxconn Brasil Industria e Comercio Ltda.	Foxconn MOEBG Industria de Eletronicos Ltda.	Other Receivables	Y	3,760,430	3,077,760	3,077,760	0.00	2	-	Business operation	-	None	-	32,501,756	65,003,513	Note 3
12	Foxconn S.A. B.V.	Foxconn Rus, LLC	Other Receivables	Y	5,042	5,022	5,022	6.40	2	-	Business operation	-	None	-	480,215	960,431	Note 3
13	SMART Technologies Corporation	SMART Technologies ULC	Other Receivables	Y	814,818	814,818	814,818	4.74	2	-	Business operation	-	None	-	296,999,936	593,999,872	Note 3
14	SMART Technologies Inc.	SMART Technologies ULC	Other Receivables	Y	5,795,250	5,747,361	5,747,361	0.000~5.000	2	-	Business operation	-	None	-	296,999,936	593,999,872	Note 3
15	SMART Technologies ULC	SMART Technologies (China) Co., Ltd.	Other Receivables	Y	56,896	-	-	N/A	2	-	Business operation	-	None	-	296,999,936	593,999,872	Note 3
16	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Other Receivables	Y	3,111,500	3,090,500	2,428,250	2.485~3.285	2	-	Business operation	-	None	-	55,196,773	110,393,546	Note 3
17	Fuding Electronic Technology (Jiashan) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Other Receivables	Y	4,267,200	3,929,350	3,929,350	2.50	2	-	Business operation	-	None	-	77,129,102	154,258,205	Note 3
17	Fuding Electronic Technology (Jiashan) Co., Ltd.	Beijing HengYu New Energy Auto Rental Co., Ltd.	Other Receivables	Y	156,464	155,408	155,408	4.00	2	-	Business operation	-	None	-	3,856,455	15,425,820	Note 3
18	Dong Guan Hong Song Precision Component Co., Ltd.	Foxconn Technology Group Co., Ltd.	Other Receivables	Y	44,450	-	-	N/A	2	-	Business operation	-	None	-	920,940	1,841,880	Note 3
19	Foxconn Technology Group Co., Ltd.	Shenzhen Fu Rong Inclusive Finance Co., Ltd.	Other Receivables	Y	800,100	-	-	N/A	2	-	Business operation	-	None	-	323,093,038	646,186,075	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2023	Balance at September 30, 2023	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
20	Ur Materials Industry (Shenzhen) Co., Ltd.	Ur Material Technology (Guangzhou) Co., Ltd.	Other Receivables	Y	\$ 75,565	\$ 61,810	\$ 61,810	3.195	2	\$ -	Business operation	\$ -	None	\$ -	\$ 3,013,004	\$ 6,026,008	Note 3
21	FIH Co., Ltd.	Bharat Taiwan Corporation	Other Receivables	Y	10,000	-	-	N/A	2	-	Business operation	-	None	-	215,768	863,073	Note 6
22	Bharat FIH Limited	Rising Stars Hi Tech Private Limited	Other Receivables	Y	3,930,080	3,930,080	1,994,080	7.425~7.74	2	-	Business operation	-	None	-	24,133,502	48,267,005	Note 6
23	FIH Mobile Limited	TNS Limited	Other Receivables	Y	3,152,924	3,071,054	3,071,054	0.00	2	-	Business operation	-	None	-	5,087,599	20,350,396	Note 6
23	FIH Mobile Limited	Chief Expertise Limited	Other Receivables	Y	3,541,942	3,541,942	3,541,942	0.00	2	-	Business operation	-	None	-	5,087,599	20,350,396	Note 6
23	FIH Mobile Limited	Wonderful Stars Pte. Ltd.	Other Receivables	Y	1,290,800	1,290,800	1,290,800	0.00	2	-	Business operation	-	None	-	5,087,599	20,350,396	Note 6
23	FIH Mobile Limited	Fushan Technology (Vietnam) Limited Liability Company	Other Receivables	Y	300,400	-	-	N/A	2	-	Business operation	-	None	-	5,087,599	20,350,396	Note 6
24	FIH Precision Component (Beijing) Co.,Ltd.	FIH (TianJin) Precision Industry Co., Ltd.	Other Receivables	Y	111,125	-	-	N/A	2	-	Business operation	-	None	-	25,555,736	51,111,473	Note 6
24	FIH Precision Component (Beijing) Co.,Ltd.	TNS Mobile (Beijing) Co., Ltd.	Other Receivables	Y	1,506,855	1,103,750	1,103,750	3.285	2	-	Business operation	-	None	-	25,555,736	51,111,473	Note 6
24	FIH Precision Component (Beijing) Co.,Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Other Receivables	Y	5,739,500	5,739,500	5,739,500	2.555	2	-	Business operation	-	None	-	25,555,736	51,111,473	Note 6
25	FIH Precision Electronics (Langfang) Co.,Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Other Receivables	Y	5,334,000	5,298,000	5,298,000	2.555	2	-	Business operation	-	None	-	37,679,919	75,359,838	Note 6
25	FIH Precision Electronics (Langfang) Co.,Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Other Receivables	Y	444,500	-	-	N/A	2	-	Business operation	-	None	-	37,679,919	75,359,838	Note 6
26	Guizhou Fuzhikang Precision Electronics Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Other Receivables	Y	1,324,500	1,324,500	1,324,500	2.555	2	-	Business operation	-	None	-	5,670,710	11,341,421	Note 6

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2023	Balance at September 30, 2023	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
26	Guizhou Fuzhikang Precision Electronics Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Other Receivables	Y	\$ 1,773,200	\$ 441,500	\$ 441,500	2.555	2	\$ -	Business operation	\$ -	None	\$ -	\$ 5,670,710	\$ 11,341,421	Note 6
27	Honxun Electrical Industry (Hangzhou) Co., Ltd.	FIH (TianJin) Precision Industry Co., Ltd.	Other Receivables	Y	110,375	110,375	110,375	3.65	2	-	Business operation	-	None	-	23,944,977	47,889,954	Note 6
28	Foxconn Interconnect Technology Singapore Pte. Ltd.	Sound Solutions (Hong Kong) Co., Limited	Other Receivables	Y	616,357	616,357	616,357	5.70	2	-	Business operation	-	None	-	12,824,561	25,649,123	Note 4
29	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	1,507,723	1,507,723	1,507,723	3.285	2	-	Business operation	-	None	-	3,235,935	6,471,870	Note 4
29	Fu Ding Precision Component (Shenzhen) Co., Ltd.	SSI Precision Equipment (Zhenjiang) Co., Ltd.	Other Receivables	Y	184,468	-	-	N/A	2	-	Business operation	-	None	-	3,235,935	6,471,870	Note 4
30	Fuyu Electronical Technology (Huaian) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	488,950	485,650	485,650	3.55~3.65	2	-	Business operation	-	None	-	2,615,990	5,231,980	Note 4
31	ShunSin Technology Holdings Limited	ShunSin Technology (Bac Giang, Vietnam) Limited	Other Receivables	Y	565,560	-	-	N/A	2	-	Business operation	-	None	-	658,483	2,633,933	Note 5
31	ShunSin Technology Holdings Limited	ShunYun Technology Holdings Limited	Other Receivables	Y	452,768	-	-	N/A	2	-	Business operation	-	None	-	658,483	2,633,933	Note 5
32	ShunYun Technology Holdings Limited	ShunYun Technology Holdings (Hong Kong) Limited	Other Receivables	Y	718,335	718,335	143,699	0.00	2	-	Business operation	-	None	-	8,131,182	8,131,182	Note 5
33	Jusda Europe s.r.o.	Jusda NL, B.V.	Other Receivables	Y	29,313	-	-	N/A	2	-	Business operation	-	None	-	1,815,426	3,630,852	Note 3
34	Jusda International Limited	Jusda Europe s.r.o.	Other Receivables	Y	45,720	-	-	N/A	2	-	Business operation	-	None	-	22,240,972	44,481,944	Note 3
34	Jusda International Limited	Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Other Receivables	Y	85,344	-	-	N/A	2	-	Business operation	-	None	-	22,240,972	44,481,944	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2023	Balance at September 30, 2023	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
35	Shenzhen Fertile Plan International Logistics Co., Ltd.	Guangxi Yuchi Zhilian Technology Co., Ltd.	Other Receivables	Y	\$ 577,850	\$ 573,950	\$ 573,950	4.50	2	\$ -	Business operation	\$ -	None	\$ -	\$ 9,209,558	\$ 18,419,117	Note 3
35	Shenzhen Fertile Plan International Logistics Co., Ltd.	Guangzhou Jusda Supply Chain Management Co., Ltd.	Other Receivables	Y	44,450	-	-	N/A	2	-	Business operation	-	None	-	9,209,558	18,419,117	Note 3
36	Jusda Energy Technology (Shanghai) Co., Ltd.	Jusda Energy Technology (Zhoushan) Co., Ltd.	Other Receivables	Y	67,825	-	-	N/A	2	-	Business operation	-	None	-	274,185	548,370	Note 3
37	Jusda Supply Chain Management International Co., Ltd.	Jusda Energy Technology (Shanghai) Co., Ltd.	Other Receivables	Y	135,650	135,099	135,099	4.00	2	-	Business operation	-	93 units of T75 tank containers held by JST (Zhoushan)	142,852	7,538,339	15,076,679	Note 7
38	Fulian Technology (Jiyuan) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Other Receivables	Y	12,001,500	11,920,500	11,920,500	2.555	2	-	Business operation	-	None	-	176,229,736	293,716,227	Note 8
39	Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Zhou Kou) Co., Ltd.	Other Receivables	Y	886,600	-	-	N/A	2	-	Business operation	-	None	-	176,229,736	293,716,227	Note 8
40	Fulian Precision Electronics (Zhengzhou) Co.,Ltd.	Fulian Technology (Lankao) Co., Ltd.	Other Receivables	Y	3,532,000	3,532,000	3,532,000	2.555	2	-	Business operation	-	None	-	176,229,736	293,716,227	Note 8
41	Cloud Network Technology Kft.	FII USA Inc.	Other Receivables	Y	9,797,172	9,797,172	9,797,172	5.400~5.830	2	-	Business operation	-	None	-	176,229,736	293,716,227	Note 8
42	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Other Receivables	Y	5,106,800	-	-	N/A	2	-	Business operation	-	None	-	176,229,736	293,716,227	Note 8
42	IPL International Limited	Focus PC Enterprises Limited	Other Receivables	Y	14,101,990	14,101,990	14,101,990	0.00	2	-	Business operation	-	None	-	176,229,736	293,716,227	Note 8
42	IPL International Limited	Cloud Network Technology Kft.	Other Receivables	Y	30,095,002	30,095,002	30,095,002	5.060~5.730	2	-	Business operation	-	None	-	176,229,736	293,716,227	Note 8
42	IPL International Limited	Foxconn CZ s.r.o.	Other Receivables	Y	7,838,700	6,454,000	6,454,000	0.00	2	-	Business operation	-	None	-	176,229,736	293,716,227	Note 8
43	Fulian Precision Electronics (TianJin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Other Receivables	Y	9,073,100	7,505,500	7,505,500	2.555~2.920	2	-	Business operation/Debt repayment	-	None	-	176,229,736	293,716,227	Note 8

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2023	Balance at September 30, 2023	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
44	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fuhuake Precision Industry (Shenzhen) Limited	Other Receivables	Y	\$ 26,226	\$ -	\$ -	N/A	2	\$ -	Debt repayment	\$ -	None	\$ -	\$ 176,229,736	\$ 293,716,227	Note 8
45	Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Other Receivables	Y	11,112,500	4,415,000	4,415,000	2.555	2	-	Business operation	-	None	-	176,229,736	293,716,227	Note 8

Note 1: The ceiling on total loans granted by the Company to all parties is 40% of the net assets value of the Company; the ceiling on single loan granted by the Company to all parties is 10% of the net assets value of Company.

The Company provides loans to Hyield Venture Capital Co., Ltd., Bon Shin International Investment Co., Ltd., Hon Chi International Investment Co., Ltd., Hon Yuan International Investment Co., Ltd., and Lin Yih International Investment Co., Ltd., with a shared limit no more than NT\$5 billion.

Since there is no company that the Company has granted loans to, Hyield Venture Capital Co., Ltd. acts as the representative of the borrower to disclose. When the Company actually grants loans to, the actual amount of loans will be disclosed.

Note 2: The ceiling on total loans granted by a domestic subsidiary to all parties is 40% of the net assets value of lender; the ceiling on single loan granted by a domestic subsidiary to all parties is 10% of the net assets value of lender.

Note 3: The policy for loans granted mutually between overseas subsidiaries of which the Company directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by an overseas subsidiary to all overseas subsidiaries is 400% of the net assets value of lender; limit on loans granted by an overseas subsidiary to a single overseas subsidiary is 200% of the net assets value of lender.

The ceiling on total loans granted by an overseas subsidiary to all parties is 40% of the net assets value of lender; the ceiling on single loan granted by a overseas subsidiary to all parties is 10% of the net assets value of lender.

The policy for loans granted by Smart Technologies Inc., Smart Technologies Corp., and Smart Technologies ULC are as follows: ceiling on total loans to all parties is 40% of the Company's net assets; limit on loans to a single party is 20% of the Company's net assets.

Note 4: The policy for loans granted by Foxconn Interconnect Technology Limited is as follows: ceiling on total loans to all parties is 40% of the net assets value of Foxconn Interconnect Technology Limited; limit on loans to a single party is 10% of the net assets value of Foxconn Interconnect Technology Limited.

The policy for loans granted by overseas subsidiaries of which Foxconn Interconnect Technology Limited directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 40% of the net assets value of Foxconn Interconnect Technology Limited; limit on loans granted by an overseas subsidiary to a single party is 20% of the net assets value of Foxconn Interconnect Technology Limited.

Note 5: The policy for loans granted by Shunsin Technology Holdings Limited is as follows: ceiling on total loans to all parties is 40% of the net assets value of Shunsin Technology Holdings Limited; limit on loans to a single party is 10% of the net assets value of Shunsin Technology Holdings Limited.

The policy for loans granted by overseas subsidiaries of which Shunsin Technology Holdings Limited directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 400% of the net assets value of lender; limit on loans granted by a subsidiary to a single party is 200% of the net assets value of lender.

The policy for loans granted by overseas subsidiaries of which Shunsin Technology Holdings Limited directly or indirectly holds 100% of their voting shares to Shunsin Technology Holdings Limited is as follows: ceiling on total loans granted by overseas subsidiaries is 400% of the net assets value of lender.

The policy for loans granted by the controlling shareholder directly holds 100% of Shunsin Technology Holdings Limited is as follows: ceiling on total loans granted by Shunsin Technology Holdings Limited is 400% of the net assets value of lender.

Note 6: The policy for loans granted by FIH Mobile Limited and its subsidiaries is as follows: ceiling on total loans to all parties is 40% of the net assets value of FIH Mobile Limited; limit on loans to a single party is 10% of the net assets value of FIH Mobile Limited.

The policy for loans granted by overseas subsidiaries of which FIH Mobile Limited directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 400% of the net assets value of lender; limit on loans granted by a subsidiary to a single party is 200% of the net assets value of lender.

Note 7: The policy for loans granted by Jusda Supply Chain Management International Co., Ltd. is as follows: ceiling on total loans to all parties is 60% of the net assets value of lender; limit on loans to a single party is 30% of the net assets value of lender.

Note 8: The policy for loans granted by subsidiaries of which Foxconn Industrial Internet Co., Ltd. (FII) directly or indirectly holds 50% of their voting shares is as follows: ceiling on total loans granted by subsidiaries is 40% of the net assets value of FII; limit on loans granted by a subsidiary to a single party is 20% of the net assets value of FII.

The policy for loans granted by overseas subsidiaries (outside Taiwan) of which Foxconn Industrial Internet Co., Ltd. (FII) directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 50% of the net assets value of FII; limit on loans granted by a subsidiary to a single party is 30% of the net assets value of FII.

The policy for loans granted by subsidiaries of FII loan to FII is as follows: ceiling on total loans granted by overseas subsidiaries is 40% of the net assets value of lender; limit on loans granted by an overseas subsidiary to a single party is 40% of the net assets value of lender.

The policy for loans granted by the subsidiaries of FII to subsidiaries of which FII directly or indirectly holds more than 50% of their voting shares or subsidiaries of which lender directly or indirectly holds more than 50% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 40% of the net assets value of lender; limit on loans granted by an overseas subsidiary to a single party is 20% of the net assets value of lender.

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Provision of endorsements and guarantees to others
September 30, 2023

Table 2

Expressed in thousands of TWD
(Except as otherwise indicated)

No.	Endorser/ guarantor	Party being endorsed/guaranteed		Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of September 30, 2023	Outstanding endorsement/ guarantee amount at September 30, 2023	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements /guarantees by parent company to subsidiary	Provision of endorsements /guarantees by subsidiary to parent company	Provision of endorsements /guarantees to the party in Mainland China	Footnote
		Company name	Relationship with the endorser/ guarantor											
0	Hon Hai Precision Industry Co., Ltd.	AFE, Inc.	2	\$ 742,499,840	\$ 35,456,663	\$ 35,456,663	\$ 35,456,663	\$ -	2.39	\$ 1,484,999,679	Y	N	N	4、9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn EV System LLC	2	742,499,840	6,292,650	6,292,650	6,292,650	-	0.42	1,484,999,679	Y	N	N	4、9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	2	742,499,840	129,080,000	129,080,000	62,369,843	-	8.69	1,484,999,679	Y	N	N	4、9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, Spol. s r.o.	2	742,499,840	5,206,500	5,086,500	339,100	-	0.34	1,484,999,679	Y	N	N	4、9
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	2	742,499,840	32,270,000	32,270,000	32,270,000	-	2.17	1,484,999,679	Y	N	N	4、9
0	Hon Hai Precision Industry Co., Ltd.	Fuyu properties (Shanghai) Co., Ltd.	2	742,499,840	564,725	564,725	564,725	-	0.04	1,484,999,679	Y	N	Y	4、9
1	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Lankao YuFu Precision Technology Co., Ltd.	3	159,786,416	3,127,722	1,669,581	1,669,581	-	0.11	159,786,416	N	N	Y	5、9
2	Jusda International Limited	Jusda Europe s.r.o.	2	11,120,486	361,863	353,522	353,522	-	0.02	11,120,486	N	N	N	6、9
3	SMART Technologies Inc.	SMART Technologies ULC	2	296,999,936	1,452,150	1,452,150	-	-	0.10	742,499,840	N	N	N	6、9
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Shanghai Fujintong Commercial Factoring Co., Ltd.	3	86,355,266	4,000,500	-	-	-	0.00	86,355,266	N	N	Y	5、9
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Shenzhen Fu Rong Inclusive Finance Co., Ltd	3	86,355,266	6,334,125	6,291,375	1,368,650	-	0.42	86,355,266	N	N	Y	5、9
5	ShunSin Technology Holdings Limited	ShunYun Technology Holdings Limited	2	3,292,416	1,936,200	1,936,200	1,161,720	-	29.40	6,584,832	N	N	N	6、9
6	Foxconn Industrial Internet Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	2	293,716,227	135,534,000	135,534,000	51,632,000	-	9.13	587,432,454	N	N	N	6、9

No.	Endorser/ guarantor	Party being endorsed/guaranteed Company name	Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of September 30, 2023	Outstanding endorsement/ guarantee amount at September 30, 2023	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements /guarantees by parent company to subsidiary	Provision of endorsements /guarantees by subsidiary to parent company	Provision of endorsements /guarantees to the party in Mainland China	Footnote
7	FIH Mobile Limited	FIH (Hong Kong) Limited	2	\$ 50,875,989	\$ 9,681,000	\$ 9,681,000	\$ -	\$ -	0.65	\$ 50,875,989	N	N	N	7, 9
8	FIH Mexico Industry S.A. de C.V	FIH (Hong Kong) Limited	3	3,632,466	2,072,640	-	-	-	0.00	7,264,932	N	N	N	7, 9
9	S&B Industry Inc.	FIH (Hong Kong) Limited	3	2,643,965	796,500	-	-	-	0.00	5,287,931	N	N	N	7, 9
10	Great Promote Limited	FIH (Hong Kong) Limited	3	1,988,341	318,600	-	-	-	0.00	3,976,681	N	N	N	7, 9
11	Extra High Enterprises Limited	FIH (Hong Kong) Limited	3	962,894	414,180	-	-	-	0.00	1,925,788	N	N	N	7, 9
12	Foxconn (Far East) Limited	Foxconn Slovakia, Spol. s r.o.	3	1,537,968,397	9,681,000	9,681,000	-	-	0.65	1,537,968,397	N	N	N	8, 9
12	Foxconn (Far East) Limited	eCMMS Precision Singapore Pte. Ltd.	3	1,537,968,397	7,059,400	-	-	-	0.00	1,537,968,397	N	N	N	8, 9
12	Foxconn (Far East) Limited	Foxconn EV Technology Inc.	3	1,537,968,397	6,454,000	6,454,000	6,454,000	-	0.43	1,537,968,397	N	N	N	5, 9
13	Jusda Energy Technology (Zhoushan) Co., Ltd.	Jusda Energy Technology (Shanghai) Co., Ltd.	2	151,241	135,650	135,099	135,099	135,099	0.01	151,241	N	N	Y	6, 9
14	Hyield Venture Capital Co., Ltd.	Foxconn EV Singapore Holding Pte.Ltd.	2	28,498,227	15,000,000	15,000,000	15,000,000	-	1.01	28,498,227	N	N	N	5, 9

Note 1: Having business relationship.

Note 2: The endorser/guarantor parent company owns directly and indirectly more than 50% voting shares of the endorsed/guaranteed company.

Note 3: The endorser/guarantor parent company owns directly and indirectly more than 90% voting shares of the endorsed/guaranteed company.

Note 4: The total endorsements and guarantees of the Company to others should not be in excess of the Company's net assets, and for a single party should not be in excess of 50% of the Company's net assets.

The total endorsements and guarantees of the Company and its subsidiaries to others as a whole should not be in excess of the Company's net assets, and for a single enterprise should not be in excess of 50% of the Company's net assets.

Note 5: The total endorsements and guarantees of overseas subsidiaries of which the Company directly or indirectly holds 100% of their voting shares to others should not be in excess of 100% the endorser/guarantor's net assets, and for a single party should not be in excess of 100% of the endorser/guarantor's net assets.

Note 6: The total endorsements and guarantees of Smart Technologies Inc. to others should not be in excess 50% of the Company's net assets, and for a single party should not be in excess of 20% of the Company's net assets.

The total endorsements and guarantees of Foxconn Industrial Internet Co., Ltd. (FII), Foxconn Interconnect Technology Limited and its subsidiaries to others should not be in excess of the endorser/guarantor's net assets, and for a single party should not be in excess 50% of the endorser/guarantor's net assets.

The total endorsements and guarantees of Jusda Supply Chain Management International Co., Ltd. to others should not be in excess of its net assets, and for a single party should not be in excess of its net assets.

The total endorsements and guarantees of Jusda Supply Chain Management International Co., Ltd. and its subsidiary to others should not be in excess of the endorser/guarantor's net assets, and for a single party should not be in excess of the endorser/guarantor's net assets.

The total endorsements and guarantees of Shunsin Technology Holdings Limited to others should not be in excess of its net assets, and for a single party should not be in excess 50% of its net assets.

The total endorsements and guarantees of Shunsin Technology Holdings Limited and its subsidiary to others should not be in excess of the endorser/guarantor's net assets, and for a single party should not be in excess of the endorser/guarantor's net assets.

Note 7: FIH Mobile Limited and its 100% subsidiaries, FIH (Hong Kong) Limited, FIH Mexico Industry SA. de C.V., S&B Industry, Inc., Great Promote Limited, Eliteday Enterprises Limited, Extra High Enterprises Limited, FIH Co., Ltd. mutually endorse their bank debts and share the limit of US\$300 million.

Among them, the ceiling on the total amount of endorsements/ guarantees provided by FIH Mobile Limited is 100% of its own net asset value, and the ceiling of a single party is 100% of its own net asset value.

The ceiling on the total amount of endorsements/ guarantees provided by FIH Mexico Industry SA. de C.V., FIH (Hong Kong) Limited, S&B Industry, Inc., Great Promote Limited, Eliteday Enterprises Limited, Extra High Enterprises Limited, and FIH Co., Ltd. is 200% of its own net asset value, and the ceiling of a single party is 100% of its own net asset value.

The above table separately discloses the portion of the endorsement/guarantees provided by FIH Mobile Limited and its subsidiaries in respect of bank debts that have drawn down and are attributable to the respective subsidiaries as a result of the shared limit. The remaining shared limit is included in FIH Mobile Limited's. The net asset value of the endorser/guarantor is used to calculate the limit. Since no company has incurred bank debts, FIH (Hong Kong) Limited acts as the representative of the guarantor. When a company actually incurs bank debts, the actual amount of debts will be disclosed.

The limit on endorsements/guarantees is calculated as follows:

Company name	Limit on endorsements/guarantees provided for a single party	Ceiling on total amount of endorsements/guarantees provided
FIH Mobile Limited	50,875,989	50,875,989
FIH Mexico Industry S A.de C.V.	3,632,466	7,264,932
S&B Industry, Inc.	2,643,965	5,287,931
Great Promote Limited	1,988,341	3,976,681
Eliteday Enterprises Limited	338,197	676,395
Extra High Enterprises Limited	962,894	1,925,788
FIH Co., Ltd.	2,157,683	4,315,366
FIH (Hong Kong) Limited	-	-

Note 8: Foxconn (Far East) Limited endorse the bank debts for Foxconn Singapore Pte. Ltd., Foxconn Slovakia, Spol. s r.o., Competition Team Ireland Ltd., and eCMMS Precision Singapore Pte. Ltd. The ceiling on the total amount of endorsements/ guarantees is USD 300 million. Since no company has incurred bank debts so far, the unused remaining facilities were disclosed with Foxconn Slovakia, Spol.s r.o. as the guarantee. When a company actually incurs bank debts, the actual amount of debts incurred will be disclosed.

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Holding of marketable securities (not including subsidiaries, associates and joint ventures)
September 30, 2023

Table 3

Expressed in thousands of TWD
(Except as otherwise indicated)

				As of September 30, 2023				
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	(1)	127,212	\$ 1,672,854	1	\$ 1,672,854	
"	Shieh Yong Investment Co., Ltd.	None	(1)	32,507	254,469	2	254,469	
"	Usun Technology Co., Ltd.	None	(1)	5,180	169,645	8	169,645	
"	Amphastar Pharmaceuticals, Inc.	None	(1)	132	196,011	-	196,011	
"	Ceer National Automotive Company	None	(1)	23,370	1,045,162	8	1,045,162	
"	Sonatus Inc.	None	(1)	2,000	216,128	-	216,128	
"	Others (Note 3)	None	(1)	-	220	-	220	
Bon Shin International Investment Co., Ltd. and subsidiaries	Simple Technology Co., Ltd.	None	(1)	7,730	2,589,700	4	2,589,700	
"	AES Holding Co., Ltd.	None	(1)	199	127,437	-	127,437	
"	Fitipower Integrated Technology Inc.	None	(1)	6,851	1,897,727	6	1,897,727	
"	Advanced Optoelectronic Technology Inc.	None	(1)	9,853	173,413	7	173,413	
"	G-TECH Optoelectronics Corporation	None	(1)	4,148	57,657	2	57,657	
"	Advanced Microelectronic Products, Inc.	None	(1)	907	14,732	1	14,732	
"	Others (Note 3)	None	(1)(2)	-	83,756	-	83,756	
Hon Yuan International Investment Co., Ltd.	Taisic Materials Corp.	None	(1)	5,000	373,441	10	373,441	
"	G-TECH Optoelectronics Corporation	None	(1)	15,728	218,621	7	218,621	
"	Cybertan Technology Inc.	None	(1)	10,035	218,771	3	218,771	
"	Fitipower Integrated Technology Inc.	None	(1)	1,092	302,484	1	302,484	
"	Usun Technology Co., Ltd.	None	(1)	784	25,676	1	25,676	
"	Others (Note 3)	None	(1)	-	232	-	232	
Lin Yih International Investment Co., Ltd. and subsidiaries	Gogoro Inc.	None	(1)	2,000	169,095	1	169,095	
"	HH-CTBC Partnership, L.P.	None	(2)	-	385,359	-	385,359	

				As of September 30, 2023				
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Lin Yih International Investment Co., Ltd. and subsidiaries	Heng Fong Energy Co., Ltd.	None	(1)	20,500	\$ 186,531	10	\$ 186,531	
"	Cybertan Technology Inc.	None	(1)	3,451	75,232	1	75,232	
"	Others (Note 3)	None	(1)(2)	-	34,075	-	34,075	
Hyield Venture Capital Co., Ltd. and subsidiaries	Innolux Corporation	Other related party	(1)	151,584	1,993,324	2	1,993,324	
"	Simplo Technology Co., Ltd.	None	(1)	8,215	2,751,912	4	2,751,912	
"	Taiwan Mobile Co., Ltd.	None	(1)	31,974	3,024,764	1	3,024,764	
"	Usun Technology Co., Ltd.	None	(1)	3,836	125,629	6	125,629	
"	Giga Solar Materials Corporation	None	(1)	9,265	578,883	10	578,883	
"	Yonglin Life Technology Fund I, L.P.	None	(2)	-	107,469	-	107,469	
"	G-TECH Optoelectronics Corporation	None	(1)	10,049	139,675	4	139,675	
"	Cybertan Technology Inc.	None	(1)	10,035	218,771	3	218,771	
"	Fitipower Integrated Technology Inc.	None	(1)	8,589	2,379,178	7	2,379,178	
"	Nextdrive Holdings Inc.	None	(1)	384	44,295	-	44,295	
"	Biolmpact Equities Master Fund, LP	None	(2)	-	629,557	-	629,557	
"	Others (Note 3)	None	(1)(2)	-	410,292	-	410,292	
Hon Chi Venture Capital Co., Ltd. and subsidiaries	G-TECH Optoelectronics Corporation	None	(1)	9,571	133,036	4	133,036	
"	Fitipower Integrated Technology Inc.	None	(1)	6,565	1,818,512	5	1,818,512	
"	Others (Note 3)	None	(1)	-	232	-	232	
Foxconn (Far East) Limited and subsidiaries	CloudMinds Inc.	None	(1)	2,055	555,044	1	555,044	
"	Galaxy Digital Holdings Ltd.	None	(1)	4,537	538,009	4	538,009	
"	HMD Global Oy	None	(1)	813	822,885	12	822,885	
"	IDG China Capital Fund III, L.P.	None	(2)	-	4,436,871	-	4,436,871	
"	HOPU-ARM Innovation Fund, L.P.	None	(2)	-	833,415	-	833,415	
"	Dongguan U-Bond Material Technology Co., Ltd.	None	(1)	2,750	144,459	3	144,459	
"	Megvii Technology Limited	None	(1)	22,758	570,952	-	570,952	
"	SK Inc.	None	(1)	2,450	8,091,154	3	8,091,154	
"	Skycus China Fund, L.P.	None	(2)	-	2,025,627	-	2,025,627	
"	Softbank Vision Fund, L.P.	None	(2)	-	16,012,390	-	16,012,390	
"	VIZIO Holding Corp.	None	(1)	4,409	769,748	4	769,748	
"	Visionnaire Ventures Fund II, L.P.	None	(2)	-	822,405	-	822,405	
"	DiDi Global Inc.	None	(1)	12,543	1,024,017	-	1,024,017	

		As of September 30, 2023						
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn (Far East) Limited and subsidiaries	Henan Ancai Hi-Tech Co., Ltd.	None	(1)	147,013	\$ 3,167,415	13	\$ 3,167,415	
"	Shenzhen Yuto Packaging Technology Co., Ltd.	None	(1)	2,340	254,972	-	254,972	
"	Contemporary Amperex Technology Co., Limited	None	(1)	28,979	25,976,333	1	25,976,333	
"	China Unicom Smart Connection Technology Co., Ltd.	None	(1)	6,800	241,851	3	241,851	
"	Figure Technologies Inc.	None	(1)	2,403	158,336	-	158,336	
"	Jinan Fujie Industrial Investment Fund Partnership (Limited Partnership)	None	(2)	-	246,484	-	246,484	
"	Plume Design, Inc.	None	(1)	6,006	664,763	1	664,763	
"	Nuwa Robotics Corp.	None	(1)	34,365	349,454	-	349,454	
"	Livingstone Fund, L.P.	None	(2)	-	289,687	-	289,687	
"	China Harmony New Energy Auto Holding Ltd.	None	(2)	128,734	376,948	8	376,948	
"	Suzhou Xindalu Precision Technology Co. Ltd.	None	(1)	27,208	120,125	4	120,125	
"	Pegasus Holdings Limited	None	(2)	4,275	137,954	-	137,954	
"	IDG Breyer Capital Fund, L.P.	None	(2)	-	18,420,082	-	18,420,082	
"	Smart Growth Fund	None	(2)	-	266,409	-	266,409	
"	Witricity Corporation	None	(1)	419	125,341	-	125,341	
"	Guangdong Hongfu Xinghe Company-Red Earth Fund	None	(2)	-	143,392	-	143,392	
"	Agile Robots Ag	None	(1)	339	1,581,383	3	1,581,383	
"	Lansus Technologies Inc.	None	(2)	-	129,116	-	129,116	
"	Provenance Blockchain Inc.	None	(1)	1,430,669	277,006	-	277,006	
"	EDP Corporation	None	(1)	500	220,416	4	220,416	
"	Wisconn Valley Ventures, L.P.	None	(2)	-	262,210	-	262,210	
"	AI Fund, L.P.	None	(2)	-	197,918	-	197,918	
"	GTM Capital Healthcare Fund L.P.	None	(2)	-	350,293	-	350,293	
"	Southeast Digital Transformation Investment (Putian) Partnership	None	(1)	25,000	110,375	-	110,375	
"	Alfa Chip Automation Tech Co., Limited	None	(1)	40,000	176,600	5	176,600	
"	Shanghai Sermatec Energy Technology Co., Ltd.	None	(1)	60,000	264,900	2	264,900	
"	Ramon Space Ltd.	None	(1)	58,479	258,186	8	258,186	
"	Usun Technology Co., Ltd.	None	(1)	177	5,797	-	5,797	
"	Nextdrive Holdings Inc.	None	(1)	667	64,869	-	64,869	
"	Innovation New Material Technology Co., Ltd.	None	(1)	66,519	1,500,708	2	1,500,708	
"	Finance Trust Peng Yun Tian Hua Collection Fund Trust	None	(3)	-	3,532,000	-	3,532,000	

		As of September 30, 2023						
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn (Far East) Limited and subsidiaries	Citigroup Fixed Income Securities	None	(3)	-	\$ 3,227,000	-	\$ 3,227,000	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	290,430	-	290,430	
"	Others (Note 3)	None	(1)(2)	-	2,060,312	-	2,060,312	
Foxconn Infinite Pte. Ltd. and subsidiaries	500 Startups III, L.P.	None	(2)	-	394,383	-	394,383	
"	S.A.S. Dragon Holdings Ltd.	None	(1)	124,000	1,738,723	19	1,738,723	
"	CloudMinds Inc.	None	(1)	20,619	597,091	1	597,091	
"	Sinovation Fund III, L.P.	None	(2)	-	2,237,943	-	2,237,943	
"	Innovation Works Development Fund, L.P.	None	(2)	-	276,194	-	276,194	
"	Nautilus Venture Partners Fund I, L.P.	None	(2)	-	1,029,297	-	1,029,297	
"	Playground Global, LLC	None	(2)	-	341,458	-	341,458	
"	Playground Ventures II, L.P.	None	(2)	-	7,118,431	-	7,118,431	
"	Playground Ventures, L.P.	None	(2)	-	2,978,726	-	2,978,726	
"	Riverwood Capital Partners, L.P.	None	(2)	-	142,252	-	142,252	
"	Silverlink Capital, L.P.	None	(2)	-	2,189,239	-	2,189,239	
"	Sinovation Fund IV, L.P.	None	(2)	-	1,855,233	-	1,855,233	
"	Softbank Vision Fund, L.P.	None	(2)	-	16,012,390	-	16,012,390	
"	TJ 2015. Fund, L.P.	None	(2)	-	822,188	-	822,188	
"	Translink Capital Partners II, L.P.	None	(2)	-	430,890	-	430,890	
"	Translink Capital Partners III, L.P.	None	(2)	-	796,941	-	796,941	
"	Translink Capital Partners IV, L.P.	None	(2)	-	205,462	-	205,462	
"	Celesta Capital II-A, L.P.	None	(2)	-	3,058,583	-	3,058,583	
"	Celesta Capital III, L.P.	None	(2)	-	1,495,332	-	1,495,332	
"	Devialet SA	None	(1)	41	252,923	-	252,923	
"	AI Fund, L.P.	None	(2)	-	429,530	-	429,530	
"	Sinovation Disrupt Fund, L.P.	None	(2)	-	380,303	-	380,303	
"	FG Venture, L.P.	None	(2)	-	116,077	-	116,077	
"	Walden Catalyst Ventures, L.P.	None	(2)	-	339,946	-	339,946	
"	Velo3D, Inc.	None	(1)	5,362	269,913	3	269,913	
"	Ejoule International Limited	None	(1)	23,256	198,223	-	198,223	
"	Playground Ventures III, L.P.	None	(2)	-	420,038	-	420,038	
"	Credo Technology Group Holding Ltd.	None	(1)	1,474	725,407	1	725,407	

				As of September 30, 2023				
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn Infinite Pte. Ltd. and subsidiaries	Kneron Holding Corporation	None	(1)	1,875	\$ 444,178	-	\$ 444,178	
"	Softbank Robotics Group Corp.	None	(1)	6,618	113,336	7	113,336	
"	Sinovation Fund V, L.P.	None	(2)	-	176,636	-	176,636	
"	Others (Note 3)	None	(1)(2)	-	822,741	-	822,741	
Margini Holdings Limited-B.V.I. and subsidiaries	IDG Breyer Capital Fund GP Associates L.P.	None	(2)	-	399,438	-	399,438	
Foxconn Singapore Pte. Ltd. and subsidiaries	Dagang Nexchange Berhad	None	(1)	120,000	362,751	4	362,751	
"	Korea E&C Company-Truben Private Equity Fund	None	(2)	-	108,273	-	108,273	
"	Others (Note 3)	None	(1)	-	69,738	-	69,738	
eCMMS Precision Singapore Pte. Ltd. and subsidiaries	Others (Note 3)	None	(2)	-	39,732	-	39,732	

Note 1: Marketable securities in the table refer to stocks, bonds, beneficiary certificates and other related derivative securities within the scope of IFRS 9 'Financial instruments'.

Note 2: Code of general ledger accounts: (1) Financial asset measured at fair value through other comprehensive income (2) Financial assets at fair value through profit or loss (3) Financial asset measured at amortised cost

Note 3: Due to the amount is insignificant, combined disclosure is adopted.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Acquisition or sale of the same security with the accumulated cost reaching NT \$300 million or 20% of paid-in capital or more
For the nine-month period ended September 30, 2023

Table 4

Expressed in thousands of TWD
(Except as otherwise indicated)

Investor	Marketable securities	General ledger account	Counterparty (Note 5)	Relationship with the investor (Note 5)	Transaction currency	Balance at January 1, 2023		Addition		Disposal				Balance at September 30, 2023		Footnote
						Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Selling price	Book value	Gain (loss) on disposal	Number of shares (in thousand shares)	Amount	
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Note 1	Hon Young Semiconductor Corporation	Note 6	TWD	405,800	\$ 4,058,000	110,000	\$ 1,100,000	-	\$ -	\$ -	\$ -	515,800	\$ 5,158,000	Note 7
"	Foxconn Sa B.V.	Note 1	Foxconn Sa B.V.	Note 6	EUR	69,793	72,163	-	-	-	-	34,896	-	69,793	37,267	Note 7
"	Foxconn (Far East) Limited	Note 1	Foxconn (Far East) Limited	Note 6	USD	7,809,628	7,809,628	-	-	694,947	-	694,947	-	7,114,681	7,114,681	Note 7
"	Lin Yih International Investment Co., Ltd.	Note 1	Lin Yih International Investment Co., Ltd.	Note 6	TWD	847,100	8,406,411	136,600	1,366,000	-	-	-	-	983,700	9,772,411	Note 7
"	Foxconn Singapore Pte. Ltd.	Note 1	Foxconn Singapore Pte. Ltd.	Note 6	USD	623,654	451,838	1,717,460	1,271,574	-	-	-	-	2,341,114	1,723,412	Note 7
"	Margini Holdings Limited	Note 1	Margini Holdings Limited	Note 6	USD	275,980	275,980	-	-	200,000	-	200,000	-	75,980	75,980	Note 7
"	Altus Technology Inc.	Note 1	Altus Technology Inc.	Note 6	TWD	65,811	1,444,555	380,000	3,800,000	-	-	-	-	445,811	5,244,555	Note 7
"	eCMMS Precision Singapore Pte. Ltd.	Note 1	eCMMS Precision Singapore Pte. Ltd.	Note 6	USD	343,010	343,010	272,751	272,751	-	-	-	-	615,761	615,761	Note 7
"	Ceer National Automotive Company	Note 2	-	-	USD	17,400	26,726	5,970	15,920	-	-	-	-	23,370	33,563	
Hon Yuan	Fitipower Integrated Technology Inc.	Note 1	Traded in open market	None	TWD	7,206	92,751	-	-	5,526	827,299	71,127	529,295	1,680	21,624	Note 8、9
Hyield, Bon Shin and Hon Chi	Shin Puu Technology Co., Ltd.	Note 1	R&D Circuits Inc.	None	TWD	3,733	39,065	-	-	3,733	359,780	39,065	269,341	-	-	Note 9

Investor	Marketable securities	General ledger account	Counterparty (Note 5)	Relationship with the investor (Note 5)	Transaction currency	Balance at January 1, 2023		Addition		Disposal				Balance at September 30, 2023		Footnote
						Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Selling price	Book value	Gain (loss) on disposal	Number of shares (in thousand shares)	Amount	
Foxconn (Far East) Limited and subsidiaries	IDG Breyer Capital Fund L.P.	Note 3	-	-	USD	-	\$ 508,733	-	\$ 96,258	-	\$ -	\$ -	\$ -	-	\$ 570,811	
"	Shenzhen YUTO Packaging Technology Co., Ltd.	Note 2	-	-	RMB	11,640	382,956	-	-	9,300	298,704	11,997	-	2,340	57,751	
"	Finance Trust Peng Yun Tian Hua Collection Fund Trust	Note 4	-	-	RMB	-	737,500	-	-	-	176,512	162,500	14,012	-	575,000	
"	Finance Trust Peng Yun Tian Hua Collection Fund Trust	Note 4	-	-	RMB	-	712,500	-	-	-	529,537	487,500	42,037	-	225,000	
"	Citigroup Fixed Income Securities	Note 4	-	-	USD	-	-	-	100,000	-	-	-	-	-	100,000	
"	Innovation New Material Technology Co., Ltd.	Note 2	-	-	RMB	-	-	66,519	300,000	-	-	-	-	66,519	339,911	
Foxconn Holdings B.V. - Netherland	SiliconAuto B.V.	Note 1	SiliconAuto B.V.	None	EUR	-	-	10,000	70,203	-	-	-	-	10,000	70,203	
Foxconn Infinite Pte. Ltd. and subsidiaries	Kneron Holding Corporation	Note 2	-	-	USD	334	1,350	1,541	12,500	-	-	-	-	1,875	13,764	

Note 1: Code of general ledger account is "investments accounted for under equity method".

Note 2: Code of general ledger account is "financial assets at fair value through other comprehensive income", its gain (loss) on disposal was from other comprehensive income directly transferred to retained earnings.

Note 3: Code of general ledger account is "financial assets at fair value through profit or loss".

Note 4: Code of general ledger account is "financial assets at amortised cost".

Note 5: Fill in the columns the counterparty and relationship if securities are accounted for under the equity method; otherwise leaves the columns blank.

Note 6: The counterparty is a subsidiary of the Company.

Note 7: Aforementioned amounts were investment cost, for the information of their book value amount, please refer to Note 6(9) and table 9.

Note 8: The Group sold equity of Fitipower Integrated Technology Inc. ("Fitipower Integrated") to less than 20% in 2023. On June 15, 2023, the Group lost its significant influence over Fitipower Integrated, with the resignation of the director's position in Fitipower Integrated. The Group remeasures any investment retained in Fitipower Integrated at its fair value and transfers it to financial assets at fair value through other comprehensive income.

Note 9: Hyield Venture Capital Co., Ltd. is referred to as Hyield, Hon Chi International Investment Co., Ltd. is referred to as Hon Chi, Hon Yuan International Investment Co., Ltd. is referred to as Hon Yuan, Bon Shin International Investment Co., Ltd. is referred to as Bon Shin.

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 nine-month period ended September 30, 2023

Table 5

Expressed in thousands of TWD
(Except as otherwise indicated)

Real estate acquired by	Real estate	Date of the event	Transaction currency	Transaction amount (in thousands)	Status of payment	Counterparty	Relationship	Information on prior transaction if the counterparty is a related party				Basis or reference used in setting the price	Purpose of acquisition and utilization	Other commitments
								Owner	Relationship with the issuer	Date of transfer	Amount			
Foxconn EV Property Development LLC.	Land and plant	2023/03/06	USD	\$ 78,700	Note 1	Foxconn EV Technology Inc.	Subsidiary	Lordstown EV Corporation	None	2021/10/01	\$ 78,850	Based on book value	Business growth and development needs of the Group	None
Chang Yi Interconnect Technology (India) Private Limited	Land	2023/04/21	INR	1,960,350	Paid in full.	Telangana State Industrial Infrastructure Corporation	None	Not applicable	Not applicable	Not applicable	Not applicable	Based on market price	Operational needs	None
Foxconn Hon Hai Technology India Mega Development Private Limited	Land	2023/05/08	INR	3,000,000	Note 2	Karnataka Industrial Areas Development Board	None	Not applicable	Not applicable	Not applicable	Not applicable	Based on market price	Operational needs	Additional local tax and other taxes and fees to be paid.
Cloud Network Technology Kft.	Land and plant	2023/07/07	USD	9,927	Paid in full.	FIH Europe Kft.	Fellow subsidiary	(1) Land: Komarom City Municipality (2) Plant : self-built plant, not applicable	(1) Land: None (2) Plant : Not applicable	2003/08/01	HUF 468,466 thousand	Evaluation value	Operational needs	None

Note 1 : Foxconn EV Technology Inc. established Foxconn EV Property Development LLC. by investing in land and plants.

Note 2 : It had been fully paid and shown as “other non-current assets”.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Disposal of real estate reaching NT\$300 million or 20% of paid-in capital or more
For the nine-month period ended September 30, 2023

Table 6

Expressed in thousands of TWD
(Except as otherwise indicated)

Disposed of by	Real estate	Date of the event	Date of acquisition	Transaction currency	Book value (in thousands)	Transaction amount (in thousands)	Status of collection	Gain (loss) on disposal (in thousands)	Counterparty	Relationship	Purpose of disposal	Basis or reference used in setting the price	Other commitments
Honxun Electrical Industry (HangZhou) Co., Ltd.	Land use right buildings and auxiliary buildings	2022/12/31 2023/4/26 2023/4/30	2004~2021	RMB	\$ 68,618	\$ 655,277	Note 1	\$ 586,659	The Headquarters for the Development of the Dongbuwan New District in Hangzhou	None	Cooperate with the PRC government plan regarding an urban organic update	Based on market price	None
Foxconn EV Technology Inc.	Land and plant	2023/03/06	2021/10/01	USD	78,700	78,700	Note 2	-	Foxconn EV Property Development LLC.	Subsidiary	Business growth and development needs of the Group	Based on book value	None
FIH Precision Component (Beijing) Co., Ltd.	Plant and auxiliary buildings	2023/06/07	2002/07/31 2007/11/20	RMB	557	106,919	Received in full.	106,362	Beijing e-Town Urban Renewal Co., Ltd.	None	Cooperate with the government's urban renewal	Evaluation value	None
FIH Europe Kft.	Land and plant	2023/07/07	2003/08/01	USD	HUF 353,502 thousand	9,927	Received in full.	8,437	Cloud Network Technology Kft.	Fellow subsidiary	Disposal of property not used for operating production for realising asset disposal gain	Evaluation value	None

Note 1 : The total transaction amount was RMB 655,277 thousand, which was collected in three installments. The first and second payment totalling RMB 320,547 thousand had been collected in December 2022 and April 2023, respectively, and the final payment amounting to RMB 334,730 thousand was expected to be collected in December 2025. The assets were shown as “other non-current liabilities”. Honxun Electrical Industry (HangZhou) Co., Ltd. planned to compensate the legal person who originally leased the land and buildings with RMB 96,000 thousand of the collections as the disposal was to cooperate with the government's urban renewal plan.

Note 2: Foxconn EV Technology Inc. established Foxconn EV Property Development LLC. by investing in land and plants.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Purchases or sales of goods from or to related parties reaching NT\$100 million or 20% of paid-in capital or more
For the nine-month period ended September 30, 2023

Expressed in thousands of TWD
(Except as otherwise indicated)

Table 7

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and Subsidiaries	Subsidiary	Sales	\$ 8,218,115	-	Payment term 45~90 days	Note 1	Note 1	\$ 77,025,581	16	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	Sales	1,671,783	-	Net 90 days	Note 1	Note 1	881,800	-	
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	5,677,585	-	Net 120 days	Note 1	Note 1	5,108,093	1	Note 2
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	698,216	-	Net 90 days	Note 1	Note 1	319,140	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Sales	784,532	-	Net 90 days	Note 1	Note 1	248,475	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services s.r.o.	Subsidiary	Sales	4,087,274	-	Payment term 45 days	Note 1	Note 1	2,058,025	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	337,901	-	Net 60 days	Note 1	Note 1	88,545	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	Sales	1,701,753	-	Net 90 days	Note 1	Note 1	688,700	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	Sales	176,833	-	Payment term 60~90 days	Note 1	Note 1	2,354,656	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Sales	163,860	-	Payment term 60 days	Note 1	Note 1	79,757	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Sales	420,079	-	Payment term 60 days	Note 1	Note 1	181,763	-	
Hon Hai Precision Industry Co., Ltd.	Suntain Co., Ltd.	Affiliate	Sales	116,148	-	Net 30 days	Note 1	Note 1	10,007	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	410,716	-	Payment term 45 days	Note 1	Note 1	136,835	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and Subsidiaries	Subsidiary	Purchases	258,100,365	11	Payment term 30~90 days	Note 1	Note 1	(75,961,092)	(9)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Purchases	845,547,264	36	Net 30 days	Note 1	Note 1	(279,673,933)	(35)	Note 2
Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	408,328,514	18	Net 60 days	Note 1	Note 1	(148,302,026)	(18)	Note 2

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Hon Hai Precision Industry Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Purchases	\$ 299,397,637	13	Net 60 days	Note 1	Note 1	\$(121,875,119)	(15)	Note 2
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	214,813,349	9	Net 30 days	Note 1	Note 1	(113,846,748)	(14)	Note 2
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Purchases	155,768	-	Payment term 90 days	Note 1	Note 1	(83,783)	-	
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Purchases	1,248,046	-	Net 30 days	Note 1	Note 1	(445,792)	-	
Hon Hai Precision Industry Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Purchases	1,261,846	-	Net 90 days	Note 1	Note 1	(685,776)	-	
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	529,014	-	Payment term 60 days	Note 1	Note 1	(356,769)	-	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	1,512,380	-	Payment term 90 days	Note 1	Note 1	(1,083,192)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	132,330	-	Payment term 60 days	Note 1	Note 1	(68,869)	-	
Hon Hai Precision Industry Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Purchases	116,958	-	Net 30 days	Note 1	Note 1	(97,277)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Purchases	246,138	-	Net 30 days	Note 1	Note 1	(121,919)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	Purchases	1,735,514	-	Net 30 days	Note 1	Note 1	(3,961,289)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and Subsidiaries	Subsidiary	Processing, repair and molding costs	976,444	4	-	Note 1	Note 1	(431,325)	(5)	
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Repair costs	9,362,893	38	-	Note 1	Note 1	(3,415,549)	(36)	
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Repair costs	13,937,888	56	-	Note 1	Note 1	(5,555,065)	(59)	
Hon Hai Precision Industry Co., Ltd.	Sharp North Malaysia Sdn. Bhd.	Affiliate	Processing and molding costs	515,191	2	-	Note 1	Note 1	(42,690)	-	
Shunsin Technology (Zhongshan) Limited	Shunsin Technology Holdings Limited	Subsidiary	Sales	713,839	72	Payment term 45 days	Note 1	Note 1	370,375	76	

Table 7 Page 2

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Shanghai Futaitong International Logistics Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	\$ 101,845	14	Payment term 30 days	Note 1	Note 1	\$ 9,808	5	
Shanghai Futaitong International Logistics Co., Ltd.	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	103,400	14	Payment term 30 days	Note 1	Note 1	11,079	6	
Ambit Microsystem (Shanghai) Co., Ltd.	Amworld Microsystems (Shanghai) Limited	Subsidiary	Sales	147,392	2	Payment term 90 days	Note 1	Note 1	21,290	1	
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	834,648	13	Net 60 days	Note 1	Note 1	87,836	4	
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	109,812	2	Net 90 days	Note 1	Note 1	23,951	1	
Ambit Microsystem (Shanghai) Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	292,427	4	Net 90 days	Note 1	Note 1	247,864	10	
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	12,815,056	13	Payment term 90 days	Note 1	Note 1	3,171,459	9	
Ingrasys Technology Inc.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	402,977	-	Payment term 90 days	Note 1	Note 1	15,965	-	
Ingrasys Technology Inc.	Foxconn Technology CZ s.r.o.	Subsidiary	Sales	1,130,573	1	Payment term 45 days	Note 1	Note 1	-	-	
Ingrasys Technology Inc.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	2,962,030	2	Payment term 30 days	Note 1	Note 1	1,632,429	3	
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	28,844,448	30	Payment term 90 days	Note 1	Note 1	17,922,511	53	
Ingrasys Technology Inc.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	182,100	-	Payment term 90 days	Note 1	Note 1	21,065	-	
Ingrasys Technology Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	784,853	-	Payment term 75 days	Note 1	Note 1	240,697	-	
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,120,715	-	Payment term 75 days	Note 1	Note 1	504,392	-	
Ingrasys Technology Inc.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	601,136	1	Payment term 60 days	Note 1	Note 1	57,993	-	
Ingrasys Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	20,011,394	21	Payment term 30 days	Note 1	Note 1	10,738,631	32	
Ingrasys Technology Inc.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	143,889	-	Payment term 90 days	Note 1	Note 1	(68,242)	-	
Ingrasys Technology Inc.	Garuda International Limited	Affiliate	Purchases	819,086	1	Payment term 75 days	Note 1	Note 1	(427,268)	(1)	

Table 7 Page 3

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Ingrasys Technology Inc.	Boardtek Electronics Corporation	Affiliate	Purchases	\$ 176,346	-	Payment term 90 days	Note 1	Note 1	\$ (87,018)	-	
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	2,455,465	3	Payment term 90 days	Note 1	Note 1	1,027,304	6	
Hong-Qi Mechatronics (Anhui) Co., Ltd.	Pan-International Precision Electronic Co., Ltd.	Affiliate	Purchases	208,986	78	Net 60 days	Note 1	Note 1	(23,291)	(27)	
Hon-Ling Technology Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	1,432,943	54	Net 30 days	Note 1	Note 1	270,249	51	
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	Sales	1,214,397	46	Net 30 days	Note 1	Note 1	256,547	49	
Foxconn Global Network Corporation	Ingrasys Technology Inc.	Subsidiary	Sales	143,096	13	Payment term 60 days	Note 1	Note 1	20,489	6	
Foxconn Global Network Corporation	Asia Pacific Telecom Co., Ltd.	Subsidiary	Sales	234,661	21	Payment term 60 days	Note 1	Note 1	103,151	31	
Shenzhen Futaihong Precision Industrial Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	Sales	1,433,293	2	Payment term 90 days	Note 1	Note 1	332,312	1	
Shenzhen Futaihong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	76,291,228	96	Net 120 days	Note 1	Note 1	43,939,410	99	
Shenzhen Futaihong Precision Industrial Co., Ltd.	Garuda International Limited	Affiliate	Purchases	827,406	1	Payment term 90 days	Note 1	Note 1	(686,552)	(2)	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	163,398	67	Payment term 60 days	Note 1	Note 1	50,939	45	
FIH Precision Electronics (Langfang) Co.,Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Subsidiary	Sales	101,047	6	Payment term 45 days	Note 1	Note 1	109,809	7	
FIH Precision Electronics (Langfang) Co.,Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	202,241	13	Payment term 30 days	Note 1	Note 1	529,826	34	
FIH Precision Electronics (Langfang) Co.,Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	106,614	7	Payment term 60 days	Note 1	Note 1	4,052	-	
FIH Precision Electronics (Langfang) Co.,Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	121,915	8	Payment term 45 days	Note 1	Note 1	138,372	9	
FIH (Hong Kong) Limited	Ensky Technology Pte. Ltd.	Subsidiary	Sales	112,053	-	Payment term 90 days	Note 1	Note 1	-	-	
FIH (Hong Kong) Limited	Innolux Corporation	Other related party	Purchases	194,682	-	Payment term 60 days	Note 1	Note 1	(150,277)	-	

Table 7 Page 4

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
FIH (Hong Kong) Limited	Pan-International Industrial Corp.	Affiliate	Purchases	\$ 302,651	-	Payment term 90 days	Note 1	Note 1	\$ (158,976)	-	
FIH (Hong Kong) Limited	Garuda International Limited	Affiliate	Purchases	203,511	-	Payment term 90 days	Note 1	Note 1	(127,665)	-	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Sales	2,957,913	3	Net 25 days	Note 1	Note 1	533,971	1	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Purchases	3,101,871	3	Net 30 days	Note 1	Note 1	(394,175)	(1)	
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	Sales	3,839,729	3	Payment term 60 days	Note 1	Note 1	1,149,781	2	
FIH (Hong Kong) Limited	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Sales	5,146,024	4	Payment term 60 days	Note 1	Note 1	1,340,737	2	
Futaijing Precision Electronics (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	8,316,892	100	Payment term 30 days	Note 1	Note 1	2,409,103	100	
Futaijing Precision Electronics (Yantai) Co., Ltd.	Reco Technology (ChengDu) Co., Ltd.	Affiliate	Purchases	348,892	5	Net 60 days	Note 1	Note 1	(64,974)	(3)	
Futaijing Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	413,021	6	Payment term 60 days	Note 1	Note 1	(76,802)	(4)	
Futaijing Precision Electronics (Yantai) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	936,138	13	Net 60 days	Note 1	Note 1	(203,643)	(10)	
Futaijing Precision Electronics (Yantai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Purchases	680,660	9	Net 60 days	Note 1	Note 1	(156,941)	(7)	
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	17,621,501	95	Payment term 120 days	Note 1	Note 1	10,324,267	99	
Precision Technology Investments Pte. Ltd.	Best Ever Industries Limited	Subsidiary	Sales	102,398	38	Payment term 90 days	Note 1	Note 1	28,607	23	
Precision Technology Investments Pte. Ltd.	Simply Smart Limited	Subsidiary	Sales	156,727	58	Payment term 90 days	Note 1	Note 1	95,740	76	
Foxconn Technology Group Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	136,157	2	Net 90 days	Note 1	Note 1	44,450	2	
Foxconn Technology Group Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	283,400	5	Net 90 days	Note 1	Note 1	130,694	5	
Foxconn Technology Group Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	1,553,071	26	Net 30 days	Note 1	Note 1	681,602	26	
Foxconn Technology Group Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	211,698	4	Net 90 days	Note 1	Note 1	66,501	3	

Table 7 Page 5

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Foxconn Technology Group Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	\$ 224,957	4	Net 60 days	Note 1	Note 1	\$ 184,650	7	
Foxconn Technology Group Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	100,991	2	Net 90 days	Note 1	Note 1	33,616	1	
Fuding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	8,083,364	86	Payment term 124 days	Note 1	Note 1	8,809,348	93	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	4,591,818	24	Payment term 90 days	Note 1	Note 1	1,897,056	23	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	Sales	261,287	1	Payment term 90 days	Note 1	Note 1	144,083	2	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	169,617	1	Payment term 30 days	Note 1	Note 1	171,032	2	
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	63,731,166	97	Payment term 90 days	Note 1	Note 1	20,304,406	99	
Triple Win Technology (Shenzhen) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	317,972	1	Payment term 90 days	Note 1	Note 1	(263,138)	(1)	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	5,357,340	35	Payment term 90 days	Note 1	Note 1	2,236,319	33	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	Sales	156,767	1	Net 30 days	Note 1	Note 1	88,644	1	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	163,964	1	Payment term 90 days	Note 1	Note 1	163,583	2	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Subsidiary	Sales	426,520	2	Payment term 123 days	Note 1	Note 1	174,975	5	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	10,555,479	51	Payment term 121 days	Note 1	Note 1	3,177,386	86	
Foxconn (Kunshan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	9,515,184	46	Payment term 122 days	Note 1	Note 1	258,250	7	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Garuda International Limited	Affiliate	Purchases	218,570	1	Payment term 137 days	Note 1	Note 1	(100,622)	-	
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	3,286,646	100	Payment term 128 days	Note 1	Note 1	3,174,144	100	
Best Ever Industries Limited	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	111,778	-	Payment term 90 days	Note 1	Note 1	-	-	

Table 7 Page 6

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Best Ever Industries Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	\$ 103,402	-	Payment term 90 days	Note 1	Note 1	\$ 38,843	-	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	21,338,713	87	Net 60 days	Note 1	Note 1	5,256,555	87	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Ur Material (Yantai) Co., Ltd.	Subsidiary	Sales	122,532	1	Payment term 90 days	Note 1	Note 1	29,048	-	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	482,090	2	Net 90 days	Note 1	Note 1	(134,157)	(4)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	371,732	2	Net 90 days	Note 1	Note 1	(20,174)	(1)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	181,996	1	Net 60 days	Note 1	Note 1	(10,079)	-	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Purchases	129,846	1	Net 30 days	Note 1	Note 1	(32,974)	(1)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Sales	254,012	1	Net 60 days	Note 1	Note 1	7,577	-	
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,974,063	100	Payment term 60 days	Note 1	Note 1	1,120,874	100	
Foxteq Services India Private Limited	Enormous Technology Inc.	Subsidiary	Sales	1,899,652	47	Net 45 days	Note 1	Note 1	1,314,746	55	
Foxconn CZ s.r.o.	Foxconn Technology CZ s.r.o.	Subsidiary	Sales	254,847	46	Payment term 45 days	Note 1	Note 1	118,700	-	
Foxconn CZ s.r.o.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	173,108	31	Payment term 45 days	Note 1	Note 1	350,168	1	
Foxconn European Manufacturing Services s.r.o.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	100,479	-	Payment term 45 days	Note 1	Note 1	27,564	-	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	710,351	74	Payment term 90 days	Note 1	Note 1	66,930	41	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	1,358,413	38	Payment term 30 days	Note 1	Note 1	593,851	34	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	1,799,250	50	Net 90 days	Note 1	Note 1	961,131	55	
NWE Technology Inc.	IPL International Limited	Subsidiary	Sales	242,810	86	Payment term 45 days	Note 1	Note 1	139,992	86	

Table 7 Page 7

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
PCE Technology Inc.	Simply Smart Limited	Subsidiary	Sales	\$ 246,384	41	Payment term 30 days	Note 1	Note 1	\$ 68,882	37	
PCE Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	105,858	17	Payment term 30 days	Note 1	Note 1	59,051	32	
NWEA LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	152,154	100	Payment term 60 days	Note 1	Note 1	118,324	100	
Foxconn Assembly LLC	Ingrasys Technology USA Inc.	Subsidiary	Sales	435,067	18	Payment term 45 days	Note 1	Note 1	52,917	16	
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	1,955,606	82	Payment term 45 days	Note 1	Note 1	281,374	84	
Shenzhen Fuhongjie Technology Service Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	140,713	63	Net 30 days	Note 1	Note 1	52,782	70	
PCE Paragon Solutions (Mexico) S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	2,101,555	53	Payment term 30 days	Note 1	Note 1	-	-	
PCE Paragon Solutions (Mexico) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,890,188	47	Payment term 30 days	Note 1	Note 1	193,005	100	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	130,604	2	Payment term 30 days	Note 1	Note 1	44,705	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	166,117	3	Payment term 30 days	Note 1	Note 1	57,094	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	119,219	2	Payment term 30 days	Note 1	Note 1	26,413	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	241,696	4	Payment term 30 days	Note 1	Note 1	119,363	4	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	196,453	3	Payment term 30 days	Note 1	Note 1	77,833	3	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	687,286	10	Payment term 30 days	Note 1	Note 1	91,048	3	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	155,834	2	Payment term 30 days	Note 1	Note 1	78,527	3	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	419,001	6	Payment term 30 days	Note 1	Note 1	215,546	7	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	Sales	424,125	6	Payment term 30 days	Note 1	Note 1	482,756	17	

Table 7 Page 8

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	\$ 122,497	35	Payment term 30 days	Note 1	Note 1	\$ 18,997	27	
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	165,497	48	Payment term 30 days	Note 1	Note 1	36,077	52	
Fuyu Electronical Technology (Huaian) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	5,990,985	57	Payment term 125 days	Note 1	Note 1	5,695,146	97	
Fuyu Electronical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	4,516,467	43	Payment term 126 days	Note 1	Note 1	156,794	3	
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	Sales	855,194	98	Payment term 30 days	Note 1	Note 1	318,226	87	
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	19,593,751	100	Payment term 90 days	Note 1	Note 1	11,827,324	100	
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	3,024,348	100	Payment term 60 days	Note 1	Note 1	845,917	100	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	Sales	891,476	1	Payment term 90 days	Note 1	Note 1	227,455	1	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	328,288	-	Net 90 days	Note 1	Note 1	92,578	1	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	895,841	1	Payment term 90 days	Note 1	Note 1	(559,436)	(3)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	425,256	1	90 days after validation	Note 1	Note 1	(242,330)	(1)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	933,278	1	Net 90 days	Note 1	Note 1	480,203	1	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Triple Win Technology (JinCheng) Co., Ltd.	Subsidiary	Sales	106,707	-	Net 90 days	Note 1	Note 1	24,964	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	353,997	-	Net 60 days	Note 1	Note 1	(49,322)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Innolux Corporation	Other related party	Purchases	741,535	-	Net 90 days	Note 1	Note 1	(233,012)	(1)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Yantai Eson Precision Electronics Co., Ltd.	Affiliate	Purchases	165,179	-	Payment term 90 days	Note 1	Note 1	(47,573)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Purchases	133,195	-	90 days after validation	Note 1	Note 1	(71,416)	-	

Table 7 Page 9

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	PKM Corporation	Affiliate	Purchases	\$ 870,206	1	Payment term 30 days	Note 1	Note 1	\$ (168,985)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	40,045,496	23	Payment term 30 days	Note 1	Note 1	9,494,497	25	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	488,545	-	Payment term 30 days	Note 1	Note 1	(206,550)	(1)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	630,389	-	90 days after validation	Note 1	Note 1	(3,533)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	241,796	-	Payment term 30 days	Note 1	Note 1	(132,353)	-	
Top Step Enterprises Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	143,654	19	Net 45 days	Note 1	Note 1	24,135	7	
Foxconn Technology CZ s.r.o.	Foxconn CZ s.r.o.	Subsidiary	Sales	1,200,605	89	Payment term 45 days	Note 1	Note 1	343,447	13	
Global Services Solutions s.r.o.	Foxconn European Manufacturing Services s.r.o.	Subsidiary	Sales	123,807	27	Payment term 45 days	Note 1	Note 1	18,390	32	
Global Services Solutions s.r.o.	Jusda Europe s.r.o.	Subsidiary	Sales	220,866	49	Payment term 45 days	Note 1	Note 1	3,872	7	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	556,624	3	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	318,738	2	Net 90 days	Note 1	Note 1	44,200	8	
Fugion Material Technology (Shenzhen) Co., Ltd.	FuDing (Zhengzhou) Precision Industry Co., Ltd.	Subsidiary	Sales	245,638	1	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Honghuasheng Precision Electronics (Yantai) Co., Ltd.	Affiliate	Sales	380,573	2	Net 90 days	Note 1	Note 1	57,514	11	
Fugion Material Technology (Shenzhen) Co., Ltd.	Avary Holding (Shenzhen) Co., Limited	Affiliate	Sales	104,019	1	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fugang Electronics (Dong Guan) Ltd.	Other related party	Sales	140,346	1	Net 14 days	Note 1	Note 1	-	-	
Foxconn Image & Printing Product Pte. Ltd.	Foxconn European Manufacturing Services s.r.o.	Subsidiary	Sales	429,886	-	Payment term 60 days	Note 1	Note 1	193,186	-	
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	1,297,454	-	Payment term 60 days	Note 1	Note 1	342,551	-	

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	\$ 3,118,850	45	Payment term 30 days	Note 1	Note 1	\$ 425,297	45	
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,084,990	44	Payment term 30 days	Note 1	Note 1	382,444	40	
PCE Technology de Juarez S.A. de C.V.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	758,300	11	Payment term 60 days	Note 1	Note 1	138,593	15	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	Sales	614,050	-	Net 90 days	Note 1	Note 1	174,417	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	174,931	-	Net 90 days	Note 1	Note 1	83,662	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	344,850,710	98	Net 30 days	Note 1	Note 1	111,201,003	87	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	656,881	-	Payment term 90 days	Note 1	Note 1	437,080	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	458,426	-	Payment term 90 days	Note 1	Note 1	85,787	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	1,091,482	-	Net 60 days	Note 1	Note 1	440,560	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	580,389	-	Net 60 days	Note 1	Note 1	375,496	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	250,149	-	Net 90 days	Note 1	Note 1	-	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	555,509	-	Net 30 days	Note 1	Note 1	26,968	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	176,758	-	Payment term 30 days	Note 1	Note 1	50,957	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	209,118	-	Payment term 90 days	Note 1	Note 1	(77,094)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	109,790	-	Payment term 90 days	Note 1	Note 1	(30,766)	-	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	479,582	3	Payment term 60 days	Note 1	Note 1	102,001	2	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	3,139,174	20	Payment term 90 days	Note 1	Note 1	1,664,666	26	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	11,006,142	69	Net 60 days	Note 1	Note 1	4,121,131	65	

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	Sales	\$ 149,562	1	Payment term 90 days	Note 1	Note 1	\$ 67,080	1	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	143,025	1	Payment term 60 days	Note 1	Note 1	7,135	-	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	Sales	282,573	2	Payment term 90 days	Note 1	Note 1	107,469	2	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innolux Corporation	Other related party	Purchases	258,552	2	Net 90 days	Note 1	Note 1	(75,600)	(2)	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Futaijing Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	625,529	28	Payment term 90 days	Note 1	Note 1	152,642	22	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	844,792	37	Net 90 days	Note 1	Note 1	208,931	31	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	314,436	16	Net 30 days	Note 1	Note 1	(139,061)	(23)	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	156,865	7	Payment term 90 days	Note 1	Note 1	59,937	9	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	100,370	5	Net 60 days	Note 1	Note 1	(15,537)	(3)	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	1,711,502	3	Net 90 days	Note 1	Note 1	1,007,983	4	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	741,274	1	Payment term 30 days	Note 1	Note 1	164,715	1	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	36,365,445	61	Payment term 60 days	Note 1	Note 1	12,211,065	45	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	15,063,996	25	Payment term 90 days	Note 1	Note 1	11,205,430	41	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,050,916	3	Net 75 days	Note 1	Note 1	1,072,397	4	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (Tianjin) Co., Ltd.	Subsidiary	Sales	3,470,876	6	Payment term 60 days	Note 1	Note 1	1,302,874	5	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	105,735	1	Net 30 days	Note 1	Note 1	(67,810)	(1)	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	163,004	1	90 days after validation	Note 1	Note 1	(71,736)	(1)	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	\$ 352,957,448	74	Net 60 days	Note 1	Note 1	\$ 87,424,391	74	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	105,051,740	22	Net 30 days	Note 1	Note 1	22,038,157	19	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	281,884	-	Net 60 days	Note 1	Note 1	99,146	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	1,983,390	-	Payment term 90 days	Note 1	Note 1	(532,993)	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	113,408	-	Net 90 days	Note 1	Note 1	(51,518)	-	
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	294,312	67	Net 90 days	Note 1	Note 1	142,514	74	
FuDing (Zhengzhou) Precision Industry Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,303,892	73	Payment term 129 days	Note 1	Note 1	1,016,496	82	
FuDing (Zhengzhou) Precision Industry Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	121,716	7	Payment term 130 days	Note 1	Note 1	16,179	1	
AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	126,556	17	Net 90 days	Note 1	Note 1	73,048	19	
AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	128,916	18	Net 90 days	Note 1	Note 1	56,801	15	
Jusda Supply Chain Management International Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	100,132	5	Net 30 days	Note 1	Note 1	84,134	9	
Jusda Supply Chain Management International Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Other related party	Sales	121,033	6	Net 30 days	Note 1	Note 1	27,697	3	
Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Fulian System Integration Electronics (Haining) Co., Ltd.	Subsidiary	Sales	266,085	1	Net 30 days	Note 1	Note 1	13,426	-	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	44,387,312	74	Payment term 90 days	Note 1	Note 1	18,990,166	89	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	220,292	-	Payment term 90 days	Note 1	Note 1	112,869	1	
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	57,330,948	100	Net 30 days	Note 1	Note 1	16,015,122	100	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	20,298,163	2	Payment term 90 days	Note 1	Note 1	555,634	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	\$ 478,379	-	Payment term 90 days	Note 1	Note 1	\$ 102,871	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	1,045,148,838	96	Payment term 90 days	Note 1	Note 1	256,314,133	90	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	4,831,358	-	Payment term 90 days	Note 1	Note 1	1,527,790	1	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	15,213,870	1	Payment term 90 days	Note 1	Note 1	16,214,943	6	
Profit New Limited	Ingrasys Technology Inc.	Subsidiary	Sales	11,593,789	24	Net 90 days	Note 1	Note 1	9,568,794	29	
Profit New Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	4,744,396	10	Net 90 days	Note 1	Note 1	2,691,575	8	
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	5,947,373	12	Net 90 days	Note 1	Note 1	4,941,195	15	
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	26,481,714	54	Net 90 days	Note 1	Note 1	16,036,762	47	
Profit New Limited	Fulian Cloud Computing (Tianjin) Co., Ltd.	Subsidiary	Sales	196,870	-	Net 90 days	Note 1	Note 1	188,020	1	
Mega Well Limited	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	324,074	-	Net 90 days	Note 1	Note 1	77,797	-	
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	152,486,965	99	Net 90 days	Note 1	Note 1	36,683,246	99	
Mega Well Limited	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	327,603	-	Net 90 days	Note 1	Note 1	72,570	-	
Mega Well Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	387,568	-	Net 90 days	Note 1	Note 1	-	-	
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	77,309,045	25	Net 90 days	Note 1	Note 1	38,296,533	24	
Competition Team Ireland Limited	Foxconn European Manufacturing Services s.r.o.	Subsidiary	Sales	352,492	3	Net 45 days	Note 1	Note 1	128,989	4	
Competition Team Ireland Limited	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	834,014	6	Net 10 days	Note 1	Note 1	242,390	7	
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	Sales	3,260,680	25	Net 60 days	Note 1	Note 1	999,912	29	
Competition Team Ireland Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	220,339	2	Payment term 30 days	Note 1	Note 1	16,364	-	
Zhengzhou Jusda Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	108,898	24	Net 30 days	Note 1	Note 1	10,067	7	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Mexus Solutions Inc.	Simply Smart Limited	Subsidiary	Sales	\$ 159,756	73	Payment term 30 days	Note 1	Note 1	\$ 89,983	94	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	239,332,552	97	Net 30 days	Note 1	Note 1	98,067,291	96	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	4,654,538	2	Net 90 days	Note 1	Note 1	3,745,007	4	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Honfujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	110,704	-	Net 90 days	Note 1	Note 1	88,581	-	
Simply Smart Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	136,148	1	Net 90 days	Note 1	Note 1	26,695	1	
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	Sales	839,026	6	Net 60 days	Note 1	Note 1	218,512	5	
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,431,718	11	Net 60 days	Note 1	Note 1	539,569	13	
Simply Smart Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	326,619	2	Net 60 days	Note 1	Note 1	118,763	3	
Simply Smart Limited	Mega Well Limited	Subsidiary	Sales	151,434	1	Net 60 days	Note 1	Note 1	-	-	
Simply Smart Limited	Fusing International Inc.	Subsidiary	Sales	3,247,547	24	Net 60 days	Note 1	Note 1	2,002,490	47	
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	Sales	7,226,559	54	Net 60、 90 days	Note 1	Note 1	1,249,152	30	
Scientific-Atlanta de Mexico S. de R. L. de C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,717,456	100	Payment term 30 days	Note 1	Note 1	708,148	100	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	177,656	1	Net 60 days	Note 1	Note 1	70,735	1	
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	28,823,766	96	Net 90 days	Note 1	Note 1	6,609,865	89	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	368,343	1	60 days after validation	Note 1	Note 1	244,231	3	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	441,065	1	Net 30 days	Note 1	Note 1	296,199	4	
HongFuJin Precision Electrons (HengYang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	195,046	62	Net 90 days	Note 1	Note 1	123,768	68	
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiary	Sales	439,798	1	Payment term 103 days	Note 1	Note 1	214,199	1	
Foxconn Interconnect Technology Limited	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,006,182	1	Payment term 95 days	Note 1	Note 1	152,838	1	
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	2,912,192	4	Payment term 93 days	Note 1	Note 1	1,121,526	4	

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Foxconn Interconnect Technology Limited	Foxconn European Manufacturing Services s.r.o.	Subsidiary	Sales	\$ 124,149	-	Payment term 104 days	Note 1	Note 1	\$ 27,401	-	
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	583,212	1	Payment term 96 days	Note 1	Note 1	377,662	1	
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	1,442,990	2	Payment term 105 days	Note 1	Note 1	420,108	1	
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	179,291	-	Payment term 106 days	Note 1	Note 1	75,224	-	
Foxconn Interconnect Technology Limited	Huaian Fultong Trading Co., Ltd.	Subsidiary	Sales	810,663	1	Payment term 94 days	Note 1	Note 1	354,196	1	
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	194,866	-	Payment term 107 days	Note 1	Note 1	104,431	-	
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	568,134	1	Payment term 108 days	Note 1	Note 1	157,618	1	
Foxconn Interconnect Technology Limited	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	224,511	-	Payment term 109 days	Note 1	Note 1	83,457	-	
Foxconn Interconnect Technology Limited	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Subsidiary	Sales	264,002	-	Payment term 110 days	Note 1	Note 1	91,816	-	
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,086,976	1	Payment term 91 days	Note 1	Note 1	742,886	2	
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	Sales	4,669,988	6	Payment term 90 days	Note 1	Note 1	3,092,842	10	
Foxconn Interconnect Technology Limited	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	250,976	-	Payment term 111 days	Note 1	Note 1	54,269	-	
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	Sales	7,210,670	10	Payment term 92 days	Note 1	Note 1	2,662,587	9	
Foxconn Interconnect Technology Limited	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	160,613	-	Payment term 112 days	Note 1	Note 1	78,013	-	
Foxconn Interconnect Technology Limited	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	184,538	-	Payment term 113 days	Note 1	Note 1	36,113	-	
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	450,573	1	Payment term 114 days	Note 1	Note 1	112,333	-	
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	Sales	3,244,066	4	Payment term 117 days	Note 1	Note 1	2,353,415	8	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	\$ 739,868	1	Payment term 115 days	Note 1	Note 1	\$ 179,092	1	
Foxconn Interconnect Technology Limited	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	275,125	-	Payment term 116 days	Note 1	Note 1	41,216	-	
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	Sales	841,910	1	Payment term 98 days	Note 1	Note 1	607,125	2	
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	Sales	580,731	1	Payment term 99 days	Note 1	Note 1	296,639	1	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Sales	199,410	-	Payment term 100 days	Note 1	Note 1	49,278	-	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Purchases	1,072,052	2	Payment term 136 days	Note 1	Note 1	(519,391)	(2)	
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	Sales	1,281,364	2	Payment term 101 days	Note 1	Note 1	677,000	2	
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	Sales	240,313	-	Payment term 102 days	Note 1	Note 1	102,143	-	
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	641,267	1	Payment term 97 days	Note 1	Note 1	150,549	1	
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	22,701,099	100	Payment term 131 days	Note 1	Note 1	9,319,662	100	
FIT Electronics, Inc.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	660,099	15	Payment term 118 days	Note 1	Note 1	59,859	9	
Jusda International Limited	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	182,751	2	Net 180 days	Note 1	Note 1	62,134	2	
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	Sales	1,206,540	16	Net 180 days	Note 1	Note 1	803,850	24	
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	531,294	7	Net 60 days	Note 1	Note 1	153,874	5	
Jusda International Limited	Fortunebay Technology Pte. Ltd.	Subsidiary	Sales	107,936	1	Net 30 days	Note 1	Note 1	59,818	2	
Jusda International Limited	Joyspeed Global Cargo China Limited	Subsidiary	Sales	598,540	8	Net 180 days	Note 1	Note 1	882,686	27	
Jusda International Limited	Innolux Corporation	Other related party	Sales	125,582	2	Net 90 days	Note 1	Note 1	24,679	1	
Jusda International Limited	Innolux USA Inc.	Other related party	Sales	329,162	4	Net 30 days	Note 1	Note 1	283,680	9	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Jusda International Limited	CarUX Technology Taiwan Inc.	Other related party	Sales	\$ 109,351	1	Net 90 days	Note 1	Note 1	\$ 23,064	1	
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	832,403	100	Payment term 127 days	Note 1	Note 1	136,305	100	
Chongqing Jingmei Precision Electronics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	4,877,662	100	Net 90 days	Note 1	Note 1	1,293,977	99	
Kunshan Fuchengke Precision Electronical Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	178,140	3	Net 90 days	Note 1	Note 1	72,882	5	
Kunshan Fuchengke Precision Electronical Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	204,780	4	90 days after validation	Note 1	Note 1	(110,913)	(5)	
eCMMS Precision Singapore Pte. Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	208,321	-	Net 90 days	Note 1	Note 1	-	-	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	Sales	20,658,514	27	Payment term 75 days	Note 1	Note 1	6,164,180	26	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology Mexico S.A. de C.V.	Subsidiary	Sales	168,675	-	Net 120 days	Note 1	Note 1	33,859	-	
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	10,210,338	14	Net 120 days	Note 1	Note 1	4,631,938	20	
eCMMS Precision Singapore Pte. Ltd.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	2,392,997	3	Net 30 days	Note 1	Note 1	265,671	1	
eCMMS Precision Singapore Pte. Ltd.	Eson Precision Industry (Singapore) Pte. Ltd.	Affiliate	Purchases	809,402	1	Payment term 30 days	Note 1	Note 1	(253,100)	(1)	
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	Sales	713,697	1	Net 75 days	Note 1	Note 1	282,288	1	
eCMMS Precision Singapore Pte. Ltd.	Sharp Electronics Corporation	Affiliate	Sales	364,144	-	Payment term 40 days	Note 1	Note 1	95,561	-	
Jinchen Hongren Technology Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	Sales	332,483	44	Payment term 90 days	Note 1	Note 1	376,259	79	
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	27,829,052	98	Payment term 119 days	Note 1	Note 1	8,697,041	97	
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	525,541	2	Payment term 120 days	Note 1	Note 1	243,188	3	
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	115,492	33	Payment term 90 days	Note 1	Note 1	54,058	26	
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	141,015	40	Payment term 90 days	Note 1	Note 1	86,631	42	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	\$ 1,311,674	1	Net 90 days	Note 1	Note 1	\$ 264,687	1	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	40,807,239	42	Net 90 days	Note 1	Note 1	9,622,588	47	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	1,783,340	2	Net 90 days	Note 1	Note 1	889,463	4	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology CZ s.r.o.	Subsidiary	Sales	2,197,716	2	Net 45 days	Note 1	Note 1	669,156	3	
Ingrasys (Singapore) Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	990,219	1	Net 30 days	Note 1	Note 1	881,845	4	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	2,240,729	2	Net 90 days	Note 1	Note 1	810,295	4	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,624,791	4	Net 60 days	Note 1	Note 1	2,128,420	10	
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	6,871,138	7	Net 60 days	Note 1	Note 1	1,749,203	9	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	5,369,898	6	Net 45 days	Note 1	Note 1	3,215,028	16	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	758,299	1	Payment term 60 days	Note 1	Note 1	284,863	1	
Ingrasys (Singapore) Pte. Ltd.	Garuda International Limited	Affiliate	Purchases	100,148	-	Payment term 90 days	Note 1	Note 1	(32,946)	-	
Foxconn Industrial Internet Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	132,704	19	Net 90 days	Note 1	Note 1	66,987	28	
Foxconn Industrial Internet Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	143,036	20	Net 90 days	Note 1	Note 1	54,256	23	
Foxconn OE Technologies Singapore Pte. Ltd.	Foxconn OE Technologies Inc.	Subsidiary	Sales	871,664	66	Payment term 132 days	Note 1	Note 1	-	-	
Fulian Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,781,375	100	Net 30 days	Note 1	Note 1	407,469	99	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	1,662,091	3	Payment term 90 days	Note 1	Note 1	696,777	5	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	178,144	-	Net 15 days	Note 1	Note 1	35,075	-	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	478,182	1	Payment term 90 days	Note 1	Note 1	233,463	2	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	3,423,444	5	Net 30 days	Note 1	Note 1	3,444,393	25	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	\$ 59,351,376	91	Net 30 days	Note 1	Note 1	\$ 9,195,513	67	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	138,916	-	Net 30 days	Note 1	Note 1	60,447	-	
First Special Material (Henan) Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	117,960	22	Payment term 90 days	Note 1	Note 1	55,697	17	
Ur Materials (ShenZhen) Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	113,008	11	Payment term 90 days	Note 1	Note 1	47,249	12	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	691,323	5	Payment term 90 days	Note 1	Note 1	724,177	11	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	477,721	3	Payment term 90 days	Note 1	Note 1	345,602	5	
Fulian Technology (Jincheng) Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	436,998	3	Payment term 90 days	Note 1	Note 1	426,802	7	
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	Sales	12,519,906	85	Payment term 90 days	Note 1	Note 1	1,796,138	28	
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	190,152	6	Net 60 days	Note 1	Note 1	182,692	15	
Lankao YuFu Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	355,370	11	Net 60 days	Note 1	Note 1	512,694	41	
Lankao YuFu Precision Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	2,071,890	65	Net 60 days	Note 1	Note 1	149,511	12	
Foxconn Precision International Limited	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	149,128	13	Net 90 days	Note 1	Note 1	77,597	11	
Foxconn Precision International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	275,552	24	Net 90 days	Note 1	Note 1	205,293	29	
Foxconn Precision International Limited	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	176,470	15	Net 90 days	Note 1	Note 1	79,017	11	
Foxconn Precision International Limited	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	124,602	11	Net 90 days	Note 1	Note 1	96,302	13	
Foxconn Precision International Limited	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	129,146	11	Net 90 days	Note 1	Note 1	79,239	11	
Foxconn Precision International Limited	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	150,393	13	Net 90 days	Note 1	Note 1	104,944	15	
Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Subsidiary	Sales	1,289,608	1	Net 90 days	Note 1	Note 1	968,300	1	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	\$ 1,030,624	1	Payment term 90 days	Note 1	Note 1	\$ 589,332	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	960,174	1	30 days after validation	Note 1	Note 1	863,290	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	1,277,575	1	Payment term 90 days	Note 1	Note 1	885,707	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	881,577	1	Net 30 days	Note 1	Note 1	701,162	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	277,729	-	Net 30 days	Note 1	Note 1	-	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	23,474,042	14	Payment term 30 days	Note 1	Note 1	20,321,636	23	
Fulian Yuzhan Precision Technology Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	1,008,171	1	Net 30 days	Note 1	Note 1	851,037	1	
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	141,292,169	79	Payment term 30 days	Note 1	Note 1	61,189,254	69	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	171,889	-	Payment term 90 days	Note 1	Note 1	57,360	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	1,050,629	1	Net 90 days	Note 1	Note 1	1,073,008	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	244,201	-	Net 90 days	Note 1	Note 1	220,963	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Subsidiary	Sales	209,771	-	Net 30 days	Note 1	Note 1	186,718	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	Sales	168,549	-	Net 90 days	Note 1	Note 1	188,763	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Technology Ganzhou Co., Ltd.	Subsidiary	Sales	478,020	-	Net 30 days	Note 1	Note 1	497,409	1	
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	489,719	51	Payment term 90 days	Note 1	Note 1	209,540	41	
Fulian Fuyi Precision Industry (Dongguan) Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	143,471	100	Net 90 days	Note 1	Note 1	10,020	100	
Competition Team Technology Mexico S.A. de C.V.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	Sales	117,987	7	Payment term 30 days	Note 1	Note 1	65,849	36	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Jusda Europe s.r.o.	Foxconn CZ s.r.o.	Subsidiary	Sales	\$ 125,101	12	Payment term 45 days	Note 1	Note 1	\$ 32,582	15	
Jusda Europe s.r.o.	Foxconn European Manufacturing Services s.r.o.	Subsidiary	Sales	366,003	36	Payment term 45 days	Note 1	Note 1	78,048	36	
BaiChang Technology Service (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	241,322	100	Net 90 days	Note 1	Note 1	95,966	100	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Sales	3,396,268	24	Payment term 30 days	Note 1	Note 1	663,089	19	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Purchases	8,113,778	59	Payment term 30 days	Note 1	Note 1	(1,667,155)	(45)	
Sharp Jusda Logistics Corporation	Sharp Energy Solutions Corporation	Affiliate	Sales	172,726	1	Payment term 30 days	Note 1	Note 1	24,366	1	
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	Sales	1,088,999	8	Payment term 30 days	Note 1	Note 1	179,019	5	
Sharp Jusda Logistics Corporation	Sakai Display Products Corporation	Affiliate	Purchases	398,816	3	Payment term 90 days	Note 1	Note 1	(196,764)	(5)	
Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	341,816,392	98	Payment term 90 days	Note 1	Note 1	24,103,433	22	
Henan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	3,196,303	1	Payment term 90 days	Note 1	Note 1	31,310	-	
Henan Fuchi Technology Co., Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Subsidiary	Sales	2,233,868	1	Payment term 90 days	Note 1	Note 1	111	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	377,791	-	Payment term 90 days	Note 1	Note 1	322,370	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	Sales	129,181	-	Payment term 90 days	Note 1	Note 1	29,045	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	1,248,975	1	Payment term 90 days	Note 1	Note 1	506,295	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	Sales	46,296,216	30	Payment term 90 days	Note 1	Note 1	29,714,239	65	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	Sales	103,492,280	68	Payment term 90 days	Note 1	Note 1	14,933,818	33	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Garuda International Limited	Affiliate	Purchases	318,221	-	Net 90 days	Note 1	Note 1	(111,454)	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	\$ 249,442	-	Net 90 days	Note 1	Note 1	\$ (111,268)	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	949,785	-	Payment term 90 days	Note 1	Note 1	301,136	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	21,543,557	2	Net 60 days	Note 1	Note 1	12,532,085	3	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	Sales	105,729	-	Net 60 days	Note 1	Note 1	16,920	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ s.r.o.	Subsidiary	Sales	12,587,519	1	Net 180 days	Note 1	Note 1	8,693,632	2	
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	15,382,065	1	Net 90 days	Note 1	Note 1	938,356	-	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	706,944	-	Net 60 days	Note 1	Note 1	95,812	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	835,624	-	Net 60 days	Note 1	Note 1	1,605,434	-	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	8,717,781	1	Payment term 90 days	Note 1	Note 1	3,166,091	1	
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	7,249,704	1	Net 90 days	Note 1	Note 1	2,135,802	-	
Cloud Network Technology Singapore Pte. Ltd.	Profit New Limited	Subsidiary	Sales	233,901	-	Payment term 30 days	Note 1	Note 1	107,717	-	
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	Sales	1,865,763	-	Payment term 30 days	Note 1	Note 1	550,407	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	5,610,273	1	Net 90 days	Note 1	Note 1	4,038,150	1	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	Sales	1,038,151	-	Net 60 days	Note 1	Note 1	284,672	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	354,217,249	33	Payment term 30 days	Note 1	Note 1	93,093,284	26	
Cloud Network Technology Singapore Pte. Ltd.	Competition Team Technology Mexico S.A. de C.V.	Subsidiary	Sales	1,332,383	-	Net 75 days	Note 1	Note 1	55,744	-	
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	8,424,399	1	Net 60 days	Note 1	Note 1	2,223,691	1	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	262,100	-	Net 45 days	Note 1	Note 1	54,472	-	

Table 7 Page 23

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	\$ 39,562,926	4	Net 180 days	Note 1	Note 1	\$ 29,982,247	8	
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	Sales	325,451	-	Payment term 30 days	Note 1	Note 1	88,840	11	
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	Sales	807,635	-	Payment term 60 days	Note 1	Note 1	799,373	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	57,609,838	5	Payment term 90 days	Note 1	Note 1	41,953,329	12	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Cloud Computing (Tianjin) Co., Ltd.	Subsidiary	Sales	5,418,390	-	Net 60 days	Note 1	Note 1	3,630,216	1	
Cloud Network Technology Singapore Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	218,537	-	Payment term 30 days	Note 1	Note 1	40,232	-	
Cloud Network Technology Singapore Pte. Ltd.	NSG Technology Inc.	Subsidiary	Sales	243,081	-	Net 30 days	Note 1	Note 1	29,563	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	24,131,866	2	Net 60 days	Note 1	Note 1	6,850,884	2	
Cloud Network Technology Singapore Pte. Ltd.	CyberTAN Technology Inc.	Other related party	Purchases	693,893	-	Net 75 days	Note 1	Note 1	(124,845)	-	
Cloud Network Technology Singapore Pte. Ltd.	FTP Technology Inc.	Affiliate	Purchases	399,214	-	Payment term 90 days	Note 1	Note 1	(200,418)	-	
Cloud Network Technology Singapore Pte. Ltd.	Garuda International Limited	Affiliate	Purchases	454,267	-	Net 90 days	Note 1	Note 1	(141,886)	-	
Cloud Network Technology Singapore Pte. Ltd.	Sharp Corporation	Affiliate	Sales	105,955	-	Payment term 60 days	Note 1	Note 1	5,623	-	
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	2,456,745	-	Payment term 60 days	Note 1	Note 1	713,427	-	
Cloud Network Technology Kft.	Ingrasys Technology Inc.	Subsidiary	Sales	146,779	3	Payment term 45 days	Note 1	Note 1	1,539	-	
Cloud Network Technology Kft.	Ingrasys Technology USA Inc.	Subsidiary	Sales	911,774	16	Payment term 45 days	Note 1	Note 1	951,641	8	
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	4,481,764	5	Payment term 45 days	Note 1	Note 1	311,922	3	
Cloud Network Technology Kft.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	119,919	2	Payment term 45 days	Note 1	Note 1	11,662	-	
Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	31,249,860	100	Net 90 days	Note 1	Note 1	29,251,139	100	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Shanxi Yuding Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	\$ 2,508,378	13	Net 30 days	Note 1	Note 1	\$ 2,586,644	39	
Shanxi Yuding Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	267,001	1	Net 30 days	Note 1	Note 1	129,447	2	
Shanxi Yuding Precision Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,152,777	6	Net 60 days	Note 1	Note 1	1,086,389	17	
Shanxi Yuding Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	13,490,950	-	Net 45 days	Note 1	Note 1	1,828,566	-	
Shanxi Yuding Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	563,662	-	Net 90 days	Note 1	Note 1	67,458	-	
Shanxi Yuding Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Subsidiary	Sales	110,824	-	Net 90 days	Note 1	Note 1	83,349	-	
Shanxi Yuding Precision Technology Co., Ltd.	Honfujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	971,404	-	Payment term 90 days	Note 1	Note 1	(1,141,727)	-	
Cloud Network Technology USA Inc.	Foxconn CZ s.r.o.	Subsidiary	Sales	189,432	-	Net 45 days	Note 1	Note 1	60,621	-	
Cloud Network Technology USA Inc.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	653,270	-	Payment term 90 days	Note 1	Note 1	207,974	-	
Cloud Network Technology USA Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	99,747	-	Net 60 days	Note 1	Note 1	37,518	-	
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	7,333,273	-	Net 60 days	Note 1	Note 1	4,486,066	-	
IPL International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	504,963	-	Net 90 days	Note 1	Note 1	504,582	-	
IPL International Limited	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	3,059,358	-	Net 90 days	Note 1	Note 1	3,140,628	-	
IPL International Limited	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	997,165	-	Net 90 days	Note 1	Note 1	1,318,475	-	
IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	3,946,846	-	Net 90 days	Note 1	Note 1	1,240,410	-	
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,454,867	-	Net 90 days	Note 1	Note 1	1,053,936	-	
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	321,546,095	-	Net 90 days	Note 1	Note 1	73,911,949	-	
IPL International Limited	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	121,800	-	Net 90 days	Note 1	Note 1	21,452	-	
IPL International Limited	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	140,892	-	Net 90 days	Note 1	Note 1	-	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
IPL International Limited	Fulian Precision Technology Ganzhou Co., Ltd.	Subsidiary	Sales	\$ 320,050	-	Net 90 days	Note 1	Note 1	\$ 292,319	-	
Jusda Supply Chain Management Corporation	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	103,227	7	Net 180 days	Note 1	Note 1	109,635	11	
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	Sales	159,959	-	Payment term 30 days	Note 1	Note 1	364,087	-	
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	296,510	-	Payment term 134 days	Note 1	Note 1	50,952	-	
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	104,467,481	-	Payment term 90 days	Note 1	Note 1	20,695,826	-	
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	60,612,020	-	Net 60 days	Note 1	Note 1	30,569,149	-	
Fortunebay Technology Pte. Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Subsidiary	Sales	260,126	-	Net 45 days	Note 1	Note 1	15,299	-	
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	1,436,522	-	Net 45 days	Note 1	Note 1	301,930	-	
Fortunebay Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	698,132	-	Net 45 days	Note 1	Note 1	76,514	-	
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	705,436	-	Net 45 days	Note 1	Note 1	402,857	-	
Fortunebay Technology Pte. Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	108,351	-	Net 45 days	Note 1	Note 1	35,045	-	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	2,065,212	-	Net 45 days	Note 1	Note 1	380,080	-	
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,064,515	-	Net 45 days	Note 1	Note 1	460,555	-	
Fortunebay Technology Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	328,462	-	Net 45 days	Note 1	Note 1	41,588	-	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	2,321,412	-	Net 45 days	Note 1	Note 1	618,524	-	
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	2,275,230	-	Net 45 days	Note 1	Note 1	392,198	-	
Fortunebay Technology Pte. Ltd.	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	Sales	208,124	-	Net 45 days	Note 1	Note 1	25,084	-	
Fortunebay Technology Pte. Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	2,242,750	-	Net 45 days	Note 1	Note 1	757,401	-	
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	4,633,655	-	Net 45 days	Note 1	Note 1	1,814,683	-	

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Transaction Circumstances											
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	\$ 2,957,833	11	Net 45 days	Note 1	Note 1	\$ 819,025	11	
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	110,426	-	Net 45 days	Note 1	Note 1	20,493	-	
Fortunebay Technology Pte. Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	868,641	-	Net 45 days	Note 1	Note 1	296,289	-	
Fortunebay Technology Pte. Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Subsidiary	Sales	552,578	-	Net 45 days	Note 1	Note 1	97,507	-	
Fortunebay Technology Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	102,365	-	Net 45 days	Note 1	Note 1	9,047	-	
Fortunebay Technology Pte. Ltd.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	158,247	-	Net 45 days	Note 1	Note 1	-	-	
Fortunebay Technology Pte. Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	361,954	-	Net 45 days	Note 1	Note 1	91,389	-	
Fortunebay Technology Pte. Ltd.	Innolux Corporation	Other related party	Sales	148,950	-	Net 45 days	Note 1	Note 1	32,246	-	
Fortunebay Technology Pte. Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	301,591	-	Net 45 days	Note 1	Note 1	150,773	-	
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	5,155,610	-	Net 90 days	Note 1	Note 1	2,931,668	-	
Fulian Technology (Wuhan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	118,666	-	Payment term 30 days	Note 1	Note 1	442	-	
Fulian Technology (Hebi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	1,099,838	-	Payment term 90 days	Note 1	Note 1	703,158	-	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	761,907	-	Payment term 90 days	Note 1	Note 1	379,320	-	
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	3,754,308	-	Payment term 90 days	Note 1	Note 1	3,029,449	-	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	397,595	-	Payment term 90 days	Note 1	Note 1	81,042	-	
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	106,956	-	Payment term 90 days	Note 1	Note 1	63,093	-	
Fulian Technology (Hebi) Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	429,457	-	Payment term 90 days	Note 1	Note 1	387,695	-	
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	304,882	-	Payment term 90 days	Note 1	Note 1	43,680	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	\$ 291,179	4	Payment term 90 days	Note 1	Note 1	\$ 170,678	3	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	321,937	-	Payment term 90 days	Note 1	Note 1	280,239	-	
Fulian Technology (Hebi) Co., Ltd.	Honfujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	138,254	-	Payment term 90 days	Note 1	Note 1	76,137	-	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	126,861	-	Net 30 days	Note 1	Note 1	78,282	-	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	196,779	-	Net 60 days	Note 1	Note 1	75,828	-	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	180,298	-	Net 45 days	Note 1	Note 1	126,400	-	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	109,840	-	Payment term 30 days	Note 1	Note 1	95,673	-	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	131,320	-	Net 30 days	Note 1	Note 1	92,266	-	
Sharp Jusda Logistics Malaysia Sdn. Bhd.	Sharp Electronics (Malaysia) Sdn. Bhd.	Affiliate	Sales	108,475	-	Payment term 30 days	Note 1	Note 1	8,952	-	
Sharp Jusda Logistics (Hong Kong) Co., Limited	Sharp Corporation	Affiliate	Sales	187,814	-	Payment term 30 days	Note 1	Note 1	-	-	
Sharp Jusda Logistics (Hong Kong) Co., Limited	Sharp Hong Kong Limited	Affiliate	Sales	167,823	-	Payment term 30 days	Note 1	Note 1	-	-	
Triple Win Technology (JinCheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,442,979	-	Payment term 90 days	Note 1	Note 1	36,949	-	
Triple Win Technology (JinCheng) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	456,173	-	Payment term 90 days	Note 1	Note 1	49,589	-	
Likom de Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	623,097	-	Payment term 30 days	Note 1	Note 1	63,809	-	
Bang Tai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	272,335	-	Payment term 60 days	Note 1	Note 1	464,325	-	
FII USA Inc.	Mega Well Limited	Subsidiary	Sales	280,591	-	Payment term 30 days	Note 1	Note 1	8,320	-	
Rayprus Technologies Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	124,272	-	Net 90 days	Note 1	Note 1	58,451	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Kunshan Tengyang Intelligent Technology Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	\$ 117,363	57	Payment term 133 days	Note 1	Note 1	\$ 60,832	59	
Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Sales	257,685	-	Net 60 days	Note 1	Note 1	206,864	-	
Fulian Technology (Lankao) Co., Ltd.	IPL International Limited	Subsidiary	Sales	10,546,895	-	Net 45 days	Note 1	Note 1	2,413,363	-	
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	62,192,262	-	Payment term 60 days	Note 1	Note 1	42,743,308	-	
Fuyu Precision Component Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	2,299,921	-	Payment term 60 days	Note 1	Note 1	984,152	-	
ShunYun Technology (Ha Noi, Vietnam) Limited	ShunYun Technology Holdings Limited	Subsidiary	Sales	667,854	-	Payment term 120 days	Note 1	Note 1	19,155	-	
Sharp Jusda Logistics Corporation (US)	Sharp Electronics Corporation	Affiliate	Sales	314,038	-	Payment term 30 days	Note 1	Note 1	233,582	-	
Sharp Jusda Logistics Corporation (US)	Dynabook Americas, Inc.	Affiliate	Sales	105,771	-	Payment term 30 days	Note 1	Note 1	75,670	-	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	210,229	-	Payment term 90 days	Note 1	Note 1	167,794	-	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	322,092	-	Payment term 90 days	Note 1	Note 1	308,893	-	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	177,630	-	Net 30 days	Note 1	Note 1	103,709	-	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	693,582	-	Net 60 days	Note 1	Note 1	153,163	-	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	143,224	-	Net 45 days	Note 1	Note 1	93,541	-	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	IPL International Limited	Subsidiary	Sales	801,312	-	Net 45 days	Note 1	Note 1	807,506	-	
Zettmage Technologies Japan Inc.	Zettmage Solutions, Inc.	Affiliate	Sales	109,171	-	Advance payment	Note 1	Note 1	-	-	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	209,373	-	Net 30 days	Note 1	Note 1	237,727	-	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	140,014	-	Payment term 90 days	Note 1	Note 1	158,672	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	\$ 405,268	30	Net 90 days	Note 1	Note 1	\$ 413,191	30	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	138,759	-	Net 30 days	Note 1	Note 1	157,526	-	
Fulian Cloud Computing (Tianjin) Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	248,622	-	Net 90 days	Note 1	Note 1	106,810	-	
Fulian Cloud Computing (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	945,673	-	Net 90 days	Note 1	Note 1	55,229	-	
iCana Inc.	iCana Ltd.	Subsidiary	Sales	127,122	-	Payment term 30 days	Note 1	Note 1	102,425	-	
Shunyun Technology (Zhongshan) Limited	ShunYun Technology Holdings Limited	Subsidiary	Sales	328,786	-	Payment term 60 days	Note 1	Note 1	-	-	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	204,898	-	Net 30 days	Note 1	Note 1	123,218	-	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	169,893	-	Net 30 days	Note 1	Note 1	161,571	-	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	215,221	-	Payment term 30 days	Note 1	Note 1	231,209	-	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	364,790	-	Net 90 days	Note 1	Note 1	388,997	-	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	214,221	-	Net 30 days	Note 1	Note 1	79,780	-	
Fulian Technology (Zhoukou) Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	114,395	-	Net 30 days	Note 1	Note 1	108,146	-	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	139,148	-	Net 30 days	Note 1	Note 1	122,638	-	
Taiyuan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	1,776,998	-	Payment term 30 days	Note 1	Note 1	-	-	
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	77,326,736	-	Net 30 days	Note 1	Note 1	33,741,597	-	
Taiyuan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	4,727,389	-	Net 30 days	Note 1	Note 1	4,573	-	
Taiyuan Fuchi Technology Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	2,221,619	-	Net 45 days	Note 1	Note 1	-	-	
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	22,539,439	-	Net 30 days	Note 1	Note 1	2,177,033	-	
Sound Solutions (Zhenjiang) International Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	727,920	-	Payment term 135 days	Note 1	Note 1	72,958	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Foxconn Technology Service and Logistics Limited	Foxconn CZ s.r.o.	Subsidiary	Sales	\$ 7,863,154	99	Payment term 45 days	Note 1	Note 1	\$ 866,093	98	
Foxconn Technology Service and Logistics Limited	Foxconn Technology CZ s.r.o.	Subsidiary	Sales	109,066	-	Payment term 45 days	Note 1	Note 1	16,935	-	
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	Sales	543,228	-	Net 30 days	Note 1	Note 1	260,727	-	
Fulian Precision Technology Ganzhou Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	174,115	-	Net 90 days	Note 1	Note 1	121,588	-	
Fulian Precision Technology Ganzhou Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	5,537,190	-	Payment term 30 days	Note 1	Note 1	5,569,141	-	
Fulian Precision Technology Ganzhou Co., Ltd.	IPL International Limited	Subsidiary	Sales	10,686,033	-	Payment term 30 days	Note 1	Note 1	10,532,801	-	
Foxconn EV Property Development Llc	Foxconn EV System LLC	Subsidiary	Sales	124,436	-	Payment term 30 days	Note 1	Note 1	92,734	-	
Foxconn EV Asset Management Llc	Foxconn EV System LLC	Subsidiary	Sales	512,105	-	Payment term 30 days	Note 1	Note 1	-	-	
NSG Technology Inc.	Mega Well Limited	Subsidiary	Sales	148,975	-	Payment term 30 days	Note 1	Note 1	-	-	
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	2,288,711	-	Payment term 30 days	Note 1	Note 1	442,395	-	
Premier Image Technology (China) Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	1,036,258	-	Net 90 days	Note 1	Note 1	225,665	-	
Premier Image Technology (China) Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Purchases	201,015	-	30 days after validation	Note 1	Note 1	(22,781)	-	
Premier Image Technology (China) Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	112,011	-	90 days after validation	Note 1	Note 1	(66,706)	-	
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	3,469,488	-	Payment term 60 days	Note 1	Note 1	1,712,401	-	
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	30,231,137	-	Payment term 60 days	Note 1	Note 1	14,497,571	-	
Fuhong Precision Component (Bac Giang) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	142,146	-	Net 60 days	Note 1	Note 1	146,867	-	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	456,006	-	Payment term 30 days	Note 1	Note 1	98,976	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances			Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Percentage of total notes/ accounts receivable (payable)	Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance		
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	\$ 202,674	16	Payment term 30 days	Note 1	Note 1	\$ 106,100	23	
Foxconn MOEBG Industria de Eletronicos Ltda.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	2,035,220	-	Payment term 30 days	Note 1	Note 1	111,146	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	171,956	-	Net 90 days	Note 1	Note 1	65,268	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	116,312	-	Net 90 days	Note 1	Note 1	66,333	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	Subsidiary	Sales	4,702,022	-	Net 60 days	Note 1	Note 1	904,654	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Avary Technology (India) Private Limited	Affiliate	Purchases	371,808	-	Net 90 days	Note 1	Note 1	(368,909)	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Foxlink India Electric Private Limited	Other related party	Purchases	951,704	-	Net 90 days	Note 1	Note 1	(453,993)	-	
Competition Team Technology (Vietnam) Company Limited	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	Purchases	171,404	-	Payment term 60 days	Note 1	Note 1	(26,152)	-	
Fukang Technology Company Limited	S&B Industry Inc.	Subsidiary	Sales	207,815	-	Net 90 days	Note 1	Note 1	-	-	

Note 1: The prices and terms to related parties were not significantly different from transactions with third parties, except for particular transactions with no similar transactions to compare with. For these transactions, the prices and terms were determined in accordance with mutual agreements.

Note 2: The Group sold materials to the above related parties for processing and repurchased the finished goods. The sales amount of materials and repurchase price of finished goods were offset against each other and shown at net amount in the financial statements.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Receivables from related parties reaching NT\$100 million or 20% of paid-in capital or more
September 30, 2023

Table 8

Expressed in thousands of TWD
(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and Subsidiaries	Subsidiary	\$ 12,560,052	4	\$ 2,565,968	Subsequent Collection	\$ 1,647,109	\$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and Subsidiaries	Subsidiary	98,012,806		5,310,125	Subsequent Collection	16,309,135	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	139,274,195		-	-	41,532,496	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	112,210,293		5,510,523	Subsequent Collection	9,050,713	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	68,618,294		51,846	Subsequent Collection	799,641	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	64,450,893		-	-	11,041,627	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	107,339,758		3,842,657	Subsequent Collection	34,770,503	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	39,726,012	5	57,024	Subsequent Collection	11,846,562	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	17,466,494	3	6,071,259	Subsequent Collection	1,408,821	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	7,273,023	7	535,309	Subsequent Collection	84,756	-
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	5,108,093	2	2,889,425	Subsequent Collection	28,305	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hon Hai Precision Industry Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	\$ 172,487	4	\$ 311	Subsequent Collection	\$ 58,230	\$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	881,800	3	260,459	Subsequent Collection	259,316	-
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	319,140	3	-	-	93,399	120
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	248,475	3	20	Subsequent Collection	76,358	93
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services s.r.o.	Subsidiary	2,058,025	3	1,019,956	Subsequent Collection	626,122	-
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	688,700	5	-	-	180,235	258
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	2,354,656	8	1,329	Subsequent Collection	528,151	883
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	181,763	3	133,319	Subsequent Collection	77,535	68
Hon Hai Precision Industry Co., Ltd.	Sakai Display Products Corporation	Affiliate	854,290	-	854,143	Subsequent Collection	228	854,143
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	136,835	18	-	-	73,665	51
Shunsin Technology (Zhongshan) Limited	Shunsin Technology Holdings Limited	Subsidiary	370,375	1	-	-	93,823	-
Ambit Microsystem (Shanghai) Co., Ltd.	Mega Well Limited	Subsidiary	158,453	-	152,256	Subsequent Collection	6,197	-
Ambit Microsystem (Shanghai) Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	247,864	2	220,353	Subsequent Collection	27,512	-
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	3,171,459	8	171,001	Subsequent Collection	-	-
Ingrasys Technology Inc.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	1,632,429	2	250,986	Subsequent Collection	-	-
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	17,922,511	3	2,302,837	Subsequent Collection	-	-
Ingrasys Technology Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	240,697	5	44,194	Subsequent Collection	-	-
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	504,392	3	28,242	Subsequent Collection	-	-
Ingrasys Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	10,738,631	3	4,464,931	Subsequent Collection	-	-
Ingrasys Technology Inc.	FII USA Inc.	Subsidiary	210,579	-	210,579	Subsequent Collection	-	-
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	1,027,304	4	61,833	Subsequent Collection	194,062	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Ingrasys Technology USA Inc.	FIH USA Inc.	Subsidiary	\$ 463,755	-	\$ 463,755	Subsequent Collection	\$ -	\$ -
Hon-Ling Technology Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	270,249	1	-	-	163,456	-
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	256,547	2	-	-	129,395	-
Foxconn Global Network Corporation	Asia Pacific Telecom Co., Ltd.	Subsidiary	103,151	-	-	-	35,780	-
Shenzhen Futaihong Precision Industrial Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	332,312	5	-	-	29,481	-
Shenzhen Futaihong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	43,939,410	3	-	-	20,921,447	-
FIH Precision Electronics (Langfang) Co., Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Subsidiary	109,809	3	-	-	22,932	-
FIH Precision Electronics (Langfang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	529,826	-	-	-	2,342	-
FIH Precision Electronics (Langfang) Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	138,372	2	-	-	-	-
FIH (Hong Kong) Limited	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	8,737,050	-	-	-	437	-
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	533,971	4	-	-	269,353	200
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	1,149,781	3	-	-	257,851	431
FIH (Hong Kong) Limited	Yantai Xiaye Electrons Co., Ltd.	Affiliate	1,340,737	6	-	-	-	503
Futaijing Precision Electronics (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	2,409,103	7	-	-	-	-
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	10,324,267	-	-	-	-	-
Foxconn (Far East) Limited	Oriental Dragon Holdings Limited	Subsidiary	154,896	-	-	-	-	-
Foxconn Technology Group Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	130,694	1	27,092	Subsequent Collection	31,473	-
Foxconn Technology Group Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	681,602	1	8	Subsequent Collection	219,687	-
Foxconn Technology Group Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	184,650	-	55,713	Subsequent Collection	34,201	-
Fuding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	8,809,348	1	-	-	-	-
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	1,897,056	2	-	-	5,321	-
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	144,083	1	-	-	38,372	-
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	171,032	1	-	-	4,655	-
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	20,304,406	1	-	-	20,304,406	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	\$ 2,236,319	1	\$ -	-	\$ -	\$ -
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	163,583	1	-	-	-	-
Foxconn (Kunshan) Computer Connector Co., Ltd.	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Subsidiary	174,975	5	-	-	7,015	-
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	3,177,386	9	-	-	1,774,850	-
Foxconn (Kunshan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	258,250	10	-	-	-	-
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	3,174,144	1	-	-	-	-
Competition Team Technologies Limited	Best Behaviour Holdings Limited	Subsidiary	11,467,550	-	-	-	-	-
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	5,256,555	1	-	-	2,204,734	-
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,120,874	1	622,309	Subsequent Collection	203,586	-
Foxteq Services India Private Limited	Enormous Technology Inc.	Subsidiary	1,314,746	1	-	-	130,655	-
Foxconn CZ s.r.o.	Foxconn Technology CZ s.r.o.	Subsidiary	118,700	3	-	-	-	-
Foxconn CZ s.r.o.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	350,168	-	-	-	-	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	593,851	1	-	-	4,813	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	961,131	1	-	-	46,367	-
NWE Technology Inc.	IPL International Limited	Subsidiary	139,992	2	63,936	Subsequent Collection	63,936	-
NWEA LLC	Cloud Network Technology USA Inc.	Subsidiary	118,324	1	67,106	Subsequent Collection	40,845	-
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	281,374	4	-	-	-	-
PCE Paragon Solutions (Mexico) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	193,005	3	-	-	193,005	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	119,363	1	-	-	17,172	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	215,546	1	-	-	25,640	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	482,756	-	-	-	-	-
Fuyu Electronical Technology (Huaian) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	5,695,146	3	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fuyu Electrical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	\$ 156,794	2	\$ -	-	\$ -	\$ -
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	318,226	9	236,944	Subsequent Collection	-	-
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	11,827,324	2	6,379,534	Subsequent Collection	-	-
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	845,917	1	-	-	243,243	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	227,455	1	-	-	-	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	480,203	1	-	-	92,200	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	9,494,497	1	-	-	5,440,415	3,560
Foxconn Technology CZ s.r.o.	Foxconn CZ s.r.o.	Subsidiary	343,447	5	-	-	-	-
Foxconn Technology CZ s.r.o.	Cloud Network Technology Kft.	Subsidiary	277,656	-	47,801	Subsequent Collection	-	-
Huaian Fulitong Trading Co., Ltd.	Tekcon Huizhou Electronics Co., Ltd.	Affiliate	151,729	6	108,834	Subsequent Collection	-	57
Foxconn Image & Printing Product Pte. Ltd.	Foxconn European Manufacturing Services s.f.o.	Subsidiary	193,186	1	83	Subsequent Collection	23,399	-
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	342,551	1	95,016	Subsequent Collection	301,226	-
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	425,297	3	-	-	-	-
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	382,444	3	-	-	-	-
PCE Technology de Juarez S.A. de C.V.	Foxteq Singapore Pte. Ltd.	Subsidiary	138,593	4	-	-	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	174,417	1	11,654	Subsequent Collection	65,152	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	13,133,309	-	-	-	316,988	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	111,201,003	1	16,486,593	Subsequent Collection	15,800,476	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	437,080	-	359	Subsequent Collection	321,139	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	440,560	1	140,020	Subsequent Collection	212,382	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	375,496	1	65,162	Subsequent Collection	117,911	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Subsidiary	173,179	-	166,473	Subsequent Collection	-	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	102,001	1	-	-	24	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	\$ 1,664,666	1	\$ -	-	\$ -	\$ -
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	4,121,131	1	-	-	2,560,148	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	107,469	1	-	-	62,890	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Futaijing Precision Electronics (Yantai) Co., Ltd.	Subsidiary	152,642	1	776	Subsequent Collection	1,322	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	208,931	1	-	-	109,616	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	1,007,983	3	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	164,715	10	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	12,211,065	3	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	11,205,430	2	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,072,397	3	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	1,302,874	2	-	-	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	87,424,391	1	3,469,906	Subsequent Collection	1,426,447	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	22,038,157	3	7,716	Subsequent Collection	-	-
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	142,514	1	23,168	Subsequent Collection	14,610	-
FuDing (Zhengzhou) Precision Industry Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	1,016,496	2	-	-	-	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	18,990,166	1	5,337,546	Subsequent Collection	1,394,748	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	112,869	2	13	Subsequent Collection	11,314	-
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	16,015,122	3	6,197,602	Subsequent Collection	-	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	555,634	2	-	-	270	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	136,762	-	-	-	46,428	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	102,871	1	-	-	33,168	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	256,314,133	1	-	-	85,528,336	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	\$ 1,527,790	1	\$ -	-	\$ 259,142	\$ -
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	16,214,943	-	-	-	72,939	-
Profit New Limited	Ingrasys Technology Inc.	Subsidiary	9,568,794	1	5,462,623	Subsequent Collection	-	-
Profit New Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	2,691,575	2	1,206,119	Subsequent Collection	-	-
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	4,941,195	2	-	-	446,632	-
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	16,036,762	2	5,972,883	Subsequent Collection	-	-
Profit New Limited	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	188,020	2	171,587	Subsequent Collection	-	-
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	36,683,246	2	346,505	Subsequent Collection	6,944,239	-
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	38,296,533	1	-	-	21,709,979	-
Competition Team Ireland Limited	Foxconn European Manufacturing Services s.r.o.	Subsidiary	128,989	-	-	-	48,835	-
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	242,390	1	-	-	67,815	-
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	999,912	1	-	-	414,514	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	98,067,291	1	-	-	39,577,636	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	3,745,007	-	-	-	742,038	-
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	218,512	1	104,391	Subsequent Collection	-	-
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	539,569	1	130,241	Subsequent Collection	142,685	-
Simply Smart Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	118,763	1	43,452	Subsequent Collection	44,151	-
Simply Smart Limited	Fusing International Inc.	Subsidiary	2,002,490	1	848,446	Subsequent Collection	306,565	-
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	1,249,152	1	-	-	966,848	-
Scientific-Atlanta de Mexico S. de R. L. de C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	708,148	5	-	-	708,148	-
Fulian Technology (Jiyuan) Co., Ltd.	FIH Precision Electronics (Langfang) Co.,Ltd.	Subsidiary	111,176	2	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	\$ 6,609,865	2	\$ -	-	\$ -	\$ -
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	244,231	2	149	Subsequent Collection	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	296,199	2	77,653	Subsequent Collection	-	-
HongFuJin Precision Electrons (HengYang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	123,768	-	2,610	Subsequent Collection	9,144	-
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiary	214,199	3	-	-	61,308	-
Foxconn Interconnect Technology Limited	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	152,838	5	7,846	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	1,121,526	5	6,491	Subsequent Collection	655,781	-
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	377,662	3	111,117	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	420,108	5	-	-	22,606	-
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	354,196	3	231,870	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	104,431	2	20,222	Subsequent Collection	31,657	-
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	157,618	3	2,935	Subsequent Collection	49,262	-
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	742,886	3	454,305	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	3,092,842	2	1,424,251	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	2,662,587	5	-	-	1,445,901	-
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	112,333	6	9,307	Subsequent Collection	12,378	-
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	2,353,415	2	587,892	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	179,092	6	127	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	607,125	3	-	-	133,806	228
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	296,639	2	7,125	Subsequent Collection	-	111
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	677,000	3	-	-	-	254
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	102,143	3	-	-	-	38

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	\$ 150,549	3	\$ -	-	\$ -	\$ 56
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	9,319,662	2	-	-	322,700	-
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	803,850	-	-	-	8,516	-
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	153,874	1	-	-	46,397	-
Jusda International Limited	Joyspeed Global Cargo China Limited	Subsidiary	882,686	-	-	-	62,196	-
Jusda International Limited	Innolux USA Inc.	Other related party	283,680	-	-	-	88,951	106
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	136,305	10	136,305	Subsequent Collection	-	-
Chongqing Jingmei Precision Electronics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	1,293,977	2	-	-	538,739	-
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	6,164,180	1	-	-	-	-
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	4,631,938	1	-	-	-	-
eCMMS Precision Singapore Pte. Ltd.	Foxteq Singapore Pte. Ltd.	Subsidiary	265,671	3	-	-	-	-
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	282,288	1	-	-	-	106
Jinchen Hongren Technology Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	376,259	3	-	-	-	-
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	8,697,041	4	-	-	51,792	-
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	243,188	4	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	264,687	-	-	-	103,258	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	9,622,588	-	68,230	Subsequent Collection	2,714,436	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	889,463	-	889,463	Subsequent Collection	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology CZ s.r.o.	Subsidiary	669,156	-	294,075	Subsequent Collection	195,910	-
Ingrasys (Singapore) Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	881,845	1	198,615	Subsequent Collection	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	810,295	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	2,128,420	1	1,005,625	Subsequent Collection	353,960	-
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	1,749,203	-	-	-	680,327	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	3,215,028	1	2,083,288	Subsequent Collection	274,370	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	\$ 284,863	-	\$ 22,346	Subsequent Collection	\$ 13,079	\$ -
Fulian Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	407,469	3	22,125	Subsequent Collection	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	696,777	10	204,493	Subsequent Collection	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	233,463	4	54,524	Subsequent Collection	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	3,444,393	10	391,544	Subsequent Collection	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	9,195,513	10	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	724,177	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	156,504	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Lankao YuFu Precision Technology Co., Ltd.	Subsidiary	116,117	-	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	345,602	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	426,802	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	1,796,138	4	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	122,598	-	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	182,819	-	-	-	-	-
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	182,692	-	-	-	14,628	-
Lankao YuFu Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	512,694	-	-	-	6,684	-
Lankao YuFu Precision Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	149,511	1	-	-	-	-
Foxconn Precision International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	205,293	2	52,559	Subsequent Collection	-	-
Foxconn Precision International Limited	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	104,944	2	52,559	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Subsidiary	968,300	8	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	589,332	3	23,972	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	863,290	3	185,858	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	885,707	3	125,609	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	701,162	5	230,570	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	20,321,636	5	-	-	-	-

Table 8 Page 10

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Yuzhan Precision Technology Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	\$ 851,037	3	\$ 246,538	Subsequent Collection	\$ -	\$ -
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	61,189,254	6	24,770,509	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	1,073,008	4	2,573	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	220,963	2	79,994	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Subsidiary	186,718	8	121,139	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	188,763	2	5,198	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Technology Ganzhou Co., Ltd.	Subsidiary	497,409	8	668	Subsequent Collection	-	-
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	209,540	1	-	-	93,245	-
Sharp Jusda Logistics Corporation	Sharp Jusda Logistics Corporation (US)	Subsidiary	106,614	-	-	-	-	-
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	663,089	2	-	-	491,596	249
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	179,019	2	-	-	139,326	67
Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	24,103,433	2	24,102,087	Subsequent Collection	3,971,946	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	322,370	1	116,106	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	506,295	4	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	29,714,239	4	2,434,077	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	14,933,818	5	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	109,651	2	55,041	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	301,136	2	-	-	71,399	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	12,532,085	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ s.r.o.	Subsidiary	8,693,632	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	938,356	9	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	1,605,434	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	3,166,091	1	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2023	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.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	\$ 2,135,802	2	\$ -	-	\$ -	\$ -
Cloud Network Technology Singapore Pte. Ltd.	Profit New Limited	Subsidiary	107,717	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	550,407	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	4,038,150	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	284,672	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	93,093,284	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	2,223,691	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	29,982,247	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	799,373	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	41,953,329	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	3,630,216	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	6,850,884	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	713,427	4	-	-	-	268
Cloud Network Technology Kft.	Ingrasys Technology USA Inc.	Subsidiary	951,641	7	-	-	-	-
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	311,922	7	146,685	Subsequent Collection	-	-
Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	29,251,139	2	-	-	-	-
Shanxi Yuding Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	2,586,644	1	-	-	-	-
Shanxi Yuding Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	165,067	1	-	-	165,067	-
Shanxi Yuding Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	129,447	1	-	-	-	-
Shanxi Yuding Precision Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	1,086,389	2	-	-	-	-
Shanxi Yuding Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	1,828,566	4	-	-	-	-
Shanxi Yuding Precision Technology Co., Ltd.	Honfujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	432,255	2	-	-	-	162
Cloud Network Technology USA Inc.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	207,974	3	35,759	Subsequent Collection	-	-
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	4,486,066	2	2,679,118	Subsequent Collection	-	-
IPL International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	504,582	1	15,530	Subsequent Collection	-	-
IPL International Limited	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	3,140,628	1	3,108,535	Subsequent Collection	-	-
IPL International Limited	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	1,318,475	-	503,855	Subsequent Collection	-	-

Table 8 Page 12

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
IPL International Limited	Foxconn Precision International Limited	Subsidiary	\$ 1,240,410	-	\$ 1,189,909	Subsequent Collection	\$ 324,260	\$ -
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	1,053,936	2	638,408	Subsequent Collection	7,407	-
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	73,911,949	4	16,128,111	Subsequent Collection	645,464	-
IPL International Limited	Fulian Precision Technology Ganzhou Co., Ltd.	Subsidiary	292,319	2	-	-	-	-
Jusda Supply Chain Management Corporation	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	109,635	1	-	-	-	-
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	364,087	-	-	-	-	-
Jusda Supply Chain Management Corporation	Innolux USA Inc.	Other related party	128,438	-	-	-	-	48
AFE, INC.	FII USA Inc.	Subsidiary	222,014	-	222,014	Subsequent Collection	-	-
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	20,695,826	3	12,551	Subsequent Collection	37,628	-
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	30,569,149	1	-	-	2,485,154	-
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	301,930	2	-	-	172,487	-
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	402,857	1	-	-	45,007	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	380,080	3	-	-	83,762	-
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	460,555	1	-	-	278,549	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	618,524	1	-	-	311,705	-
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	392,198	1	-	-	219,898	-
Fortunebay Technology Pte. Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	757,401	1	-	-	421,812	-
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	1,814,683	1	-	-	816,978	-
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	819,025	1	-	-	396,852	-
Fortunebay Technology Pte. Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	296,289	2	-	-	139,836	-
Fortunebay Technology Pte. Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	150,773	1	-	-	100,449	57
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	2,931,668	2	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	703,158	3	43,967	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	\$ 379,320	3	\$ 210,748	Subsequent Collection	\$ -	\$ -
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	3,029,449	-	60,356	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	387,695	-	122,354	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	170,678	-	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	280,239	-	27,352	Subsequent Collection	-	-
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	126,400	-	15,333	Subsequent Collection	-	-
Bang Tai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	464,325	-	-	-	92,713	-
FII USA Inc.	Ingrasys Technology USA Inc.	Subsidiary	133,256	-	133,256	Subsequent Collection	-	-
Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	206,864	-	-	-	47,132	-
Fulian Technology (Lankao) Co., Ltd.	IPL International Limited	Subsidiary	2,413,363	-	-	-	-	-
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	42,743,308	-	21,054,966	Subsequent Collection	-	-
Fuyu Precision Component Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	984,152	-	295,588	Subsequent Collection	-	-
Sharp Jusda Logistics Corporation (US)	Sharp Electronics Corporation	Affiliate	233,582	-	-	-	-	88
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	167,794	-	1,059	Subsequent Collection	-	-
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	308,893	-	115,390	Subsequent Collection	-	-
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	103,709	-	46,833	Subsequent Collection	-	-
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	153,163	-	19,649	Subsequent Collection	-	-
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	IPL International Limited	Subsidiary	807,506	-	394,118	Subsequent Collection	-	-
ShunYun Technology Holdings Limited	Shunyun Technology (Zhongshan) Limited	Subsidiary	207,741	-	-	-	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	237,727	2	64,595	Subsequent Collection	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	158,672	-	28,649	Subsequent Collection	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	413,191	-	3,289	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	\$ 157,526	2	\$ 22,044	Subsequent Collection	\$ -	\$ -
Fulian Cloud Computing (TianJin) Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	106,810	-	-	-	-	-
iCana Inc.	iCana Ltd.	Subsidiary	102,425	-	-	-	16,780	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	123,218	-	123,218	Subsequent Collection	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	161,571	-	-	-	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	231,209	-	27,888	Subsequent Collection	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	388,997	-	1,114	Subsequent Collection	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	108,146	-	32,496	Subsequent Collection	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	122,638	-	41,469	Subsequent Collection	-	-
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	33,741,597	-	-	-	10,785,333	-
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	2,177,033	-	-	-	2,177,033	-
Foxconn Technology Service and Logistics Limited	Foxconn CZ s.r.o.	Subsidiary	866,093	-	-	-	-	-
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	260,727	-	-	-	260,727	-
Fulian Precision Technology Ganzhou Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	121,588	-	-	-	-	-
Fulian Precision Technology Ganzhou Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	5,569,141	-	-	-	-	-
Fulian Precision Technology Ganzhou Co., Ltd.	IPL International Limited	Subsidiary	10,532,801	-	41,865	Subsequent Collection	-	-
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	442,395	-	125,271	Subsequent Collection	-	-
Premier Image Technology (China) Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	225,665	-	-	-	98,705	-
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	1,712,401	-	910,585	Subsequent Collection	-	-
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	14,497,571	-	6,941,066	Subsequent Collection	-	-
Fuhong Precision Component (Bac Giang) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	146,867	-	70,972	Subsequent Collection	-	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	106,100	-	-	-	8,899	-
Foxconn MOEBG Industria de Eletronicos Ltda.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	111,146	-	-	-	83,162	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	Subsidiary	\$ 904,654	3	\$ -	-	\$ 516,779	\$ -

Note : Receivables from purchases of materials on behalf of the counterparty.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Significant inter-company transactions during the reporting period
For the nine-month period ended September 30, 2023

Table 9

Expressed in thousands of TWD
(Except as otherwise indicated)

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			
				General ledger account	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 4)
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and Subsidiaries	Subsidiary	Purchases	\$ 258,100,365	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and Subsidiaries	Subsidiary	Accounts payable	75,961,092	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and Subsidiaries	Subsidiary	Other receivables	98,012,806	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Purchases	299,397,637	Note 3	7
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Accounts payable	121,875,119	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Other receivables	112,210,293	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Other receivables	68,618,294	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Other receivables	139,274,195	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	214,813,349	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts payable	113,846,748	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Other receivables	64,450,893	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	408,328,514	Note 3	9
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts payable	148,302,026	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Other receivables	107,339,758	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Purchases	845,547,264	Note 3	20
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Accounts payable	279,673,933	Note 3	7
1	Shenzhen Futaihong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	76,291,228	Note 3	2
1	Shenzhen Futaihong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Accounts receivable	43,939,410	Note 3	1
2	Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	63,731,166	Note 3	1
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	344,850,710	Note 3	8
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Accounts receivable	111,201,003	Note 3	3
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	352,957,448	Note 3	8
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts receivable	87,424,391	Note 3	2
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	105,051,740	Note 3	2
5	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	44,387,312	Note 3	1
6	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	57,330,948	Note 3	1
7	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	1,045,148,838	Note 3	24
7	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Accounts receivable	256,314,133	Note 3	6

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			Percentage of consolidated total operating revenues or total assets (Note 4)
				General ledger account	Amount	Transaction terms	
8	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	\$ 152,486,965	Note 3	4
9	Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	77,309,045	Note 3	2
10	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	239,332,552	Note 3	6
10	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts receivable	98,067,291	Note 3	2
11	Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	59,351,376	Note 3	1
12	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	141,292,169	Note 3	3
12	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Accounts receivable	61,189,254	Note 3	2
13	Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	341,816,392	Note 3	8
14	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	Sales	46,296,216	Note 3	1
14	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	Sales	103,492,280	Note 3	2
15	Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	354,217,249	Note 3	8
15	Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Accounts receivable	93,093,284	Note 3	2
15	Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	57,609,838	Note 3	1
15	Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Accounts receivable	41,953,329	Note 3	1
16	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	321,546,095	Note 3	7
16	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	73,911,949	Note 3	2
17	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	104,467,481	Note 3	2
17	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	60,612,020	Note 3	1
18	Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	62,192,262	Note 3	1
18	Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	42,743,308	Note 3	1
19	Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	77,326,736	Note 3	2

Note 1: The information of transactions between the Company and the consolidated subsidiaries should be noted in “Number” column.

(1) Number 0 represents the Company.

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

Note 2: The transaction relationships with the counterparties are as follows:

(1) The Company to the consolidated subsidiary.

(2) The consolidated subsidiary to the Company.

(3) The consolidated subsidiary to another consolidated subsidiary.

Note 3: The prices and terms to related parties were not significantly different from transactions with third parties, except for particular transactions with no similar transactions to compare with. For these transactions, the prices and

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

Note 6: The aforementioned transactions with related parties were based on the financial statements of the company for the same period which were reviewed by independent auditors.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Information on investees
September 30, 2023

Table 10

Expressed in thousands of TWD
(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2023			Net profit (loss) of the investee for the nine-month period ended September 30, 2023	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2023	Footnote
				Balance as at September 30, 2023	Balance as at December 31, 2022	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Cayman Islands	Investment holding	\$ 202,550,710	\$ 222,516,166	7,114,682,240	100	\$ 1,529,682,794	\$ 79,721,107	\$ 82,654,512	Note 1
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Japan	Manufacture and sale of digital intelligence appliances, communication systems, electronic equipment and display equipment and related parts	39,865,078	39,865,078	144,900,000	22	36,475,459	(55,731,315)	(12,261,562)	Note 1、 6
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Singapore	Manufacture and sale of computer and data processing equipment	21,489,444	12,799,049	615,761,088	100	27,234,700	176,886	176,535	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	27,910,217	2,048,950	2,021,987	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	26,960,540	3,075,067	3,075,067	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin Islands	Investment holding	2,814,895	8,907,895	75,980,200	100	12,988,764	294,204	294,204	
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd.	British Virgin Islands	Investment holding	2,393,965	2,393,965	74,572,281	100	66,165,532	6,129,247	6,129,247	
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V. -Netherland	Netherlands	Investment holding	6,486,934	6,486,934	108,355,209	100	12,461,686	265,489	265,489	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2023			Net profit (loss) of the investee for the nine-month period ended September 30, 2023	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2023	Footnote
				Balance as at September 30, 2023	Balance as at December 31, 2022	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	\$ 1,233,485	\$ 119,722	\$ 119,086	
Hon Hai Precision Industry Co., Ltd.	Foxconn MOEBG Industria De Eletronicos Ltda-Brazil	Brazil	Products including FTV/ DVR/Bluetooth module/ set-top box and optical network terminals	348,977	348,977	24,315,201	100	1,200,047	272,865	272,838	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Taiwan	Sales and manufacturing of Mag/AI casing and mechanic parts	481,782	481,782	139,725,803	10	10,346,277	3,322,939	308,202	Note 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	70,159,208	1,039,294	1,039,294	
Hon Hai Precision Industry Co., Ltd.	Hon Yuan International Investment Co., Ltd.	Taiwan	Investment holding	2,249,500	2,249,500	453,255,431	100	6,333,622	692,205	692,205	
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	5,978,449	1,260,483	1,260,483	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Singapore	Investment holding	52,733,481	13,757,514	2,341,114,225	100	55,393,763	3,356,431	1,798,341	Note 1、 9
Hon Hai Precision Industry Co., Ltd.	Foxconn Sa B.V.	Netherlands	Investment holding	2,105,016	3,247,330	69,792,817	100	253,457	(4,974)	(4,974)	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corporation	Taiwan	Manufacture and marketing of cables	2,042,398	2,042,398	107,776,254	21	2,912,845	1,094,697	197,254	Note 1、 3
Hon Hai Precision Industry Co., Ltd.	Lin Yih International Investment Co., Ltd.	Taiwan	Investment holding	9,772,411	8,406,411	983,700,000	100	9,342,538	(91,901)	(91,901)	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2023			Net profit (loss) of the investee for the nine-month period ended September 30, 2023	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2023	Footnote
				Balance as at September 30, 2023	Balance as at December 31, 2022	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 information software services	\$ 1,836,463	\$ 1,836,463	183,646,250	75	\$ 981,767	\$ 31,633	\$ 23,662	
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology (H.K) Ltd.	Hong Kong	Purchase and sale of cameras and related parts	22,311	22,311	1,404,936	2	146,707	534,332	9,089	Note 1、 4
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Taiwan	Rental and leasing	5,244,555	1,444,555	445,810,751	86	4,083,081	(83,660)	(45,503)	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	6,576,062	(3,530,278)	(1,049,459)	Note 7
Hon Hai Precision Industry Co., Ltd.	Ennoconn Corporation	Taiwan	Design, manufacture and sale of computer system, embedded board, industrial PC motherboard	168,599	170,614	503,768	-	212,728	4,286,542	15,121	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2023			Net profit (loss) of the investee for the nine-month period ended September 30, 2023	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2023	Footnote
				Balance as at September 30, 2023	Balance as at December 31, 2022	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Foxtron Vehicle Technologies Co., Ltd.	Taiwan	Complete electric vehicles design and development, including technical authorisation and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems	\$ 7,944,000	\$ 7,944,000	794,400,000	50	\$ 6,128,243	\$ (1,448,839)	\$ (652,985)	
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Taiwan	Research, develop, design, manufacture and sell the following products: 1.Manufacture and OEM of Si products 2.SiC power components 3.MEMS (Microelectromechanical Systems) products and manufacturing of SENSOR products and their corresponding ASIC analogue circuit	5,158,000	4,058,000	515,800,000	100	3,514,410	(918,259)	(918,259)	
Hon Hai Precision Industry Co., Ltd.	Others	Others		420,422	420,422	-	-	288,291	27,238	4,585	Note 1、 10

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2023			Net profit (loss) of the investee for the nine-month period ended September 30, 2023	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2023	Footnote
				Balance as at September 30, 2023	Balance as at December 31, 2022	Number of shares	Ownership (%)	Book value			
Foxconn (Far East) Limited	Sharp Corporation	Japan	Manufacture and sale of digital intelligence appliances, communication systems, electronic equipment and display equipment and related parts	\$ 20,164,627	\$ 20,164,627	76,655,069	12	\$ 19,298,285	\$ (55,731,315)	\$ (6,532,356)	Note 6
Hyield, Hon Yuan, Bon Shin and Hon Chi	Foxconn Technology Co., Ltd.	Taiwan	Production, processing and sales of network terminals, computer monitors, computer peripheral devices, power supplies and components	1,992,567	1,992,567	277,194,573	20	20,743,111	3,322,939	611,770	Note 2、 11
Hon Yuan, Bon Shin, Hon Chi and Hon Yiing	Pan-International Industrial Corp.	Taiwan	Manufacture and marketing of cables	560,639	560,639	29,620,041	6	832,411	1,094,697	54,645	Note 3、 11
Hyield, Hon Yuan, Bon Shin and Hon Chi	Foxsemicon Integrated Technology Inc.	Taiwan	Manufacture of semiconductor machinery and sales of computer components	915,164	915,164	14,557,088	15	1,883,424	1,485,534	224,512	Note 11
Hyield, Hon Yuan, Bon Shin and Hon Chi	Ennoconn Corporation	Taiwan	Design, manufacture and sale of computer system, embedded board, industrial PC motherboard	1,282,650	1,282,650	36,249,744	28	6,136,361	4,286,542	1,081,177	Note 8、 11
Hon Chi, Hon Yuan, Bon Shin, and Hyield	Foxnum Technology Co., Ltd.	Taiwan	Production, processing and sales of network terminals, computer monitors, computer peripheral devices, power supplies and components	913,762	913,762	49,928,316	100	18,782	(4,933)	(4,933)	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	94,022	(14,501)	(14,501)	Note 11

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2023			Net profit (loss) of the investee for the nine-month period ended September 30, 2023	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2023	Footnote
				Balance as at September 30, 2023	Balance as at December 31, 2022	Number of shares	Ownership (%)	Book value			
Hyield	Burrage Capital Healthcare Offshore Fund II, Ltd.	Cayman Islands	Investment holding	\$ 441,300	\$ 441,300	15,000,000	100	\$ 737,026	\$ 123,096	\$ 123,096	Note 11
Hyield and Lin Yih	Taiwan Intelligent Fiber Optic Network Co., Ltd.	Taiwan	Leasing of FTTH wideband loop, FTTH wideband internet service, and ethernet leased circuit	808,158	808,158	47,111,359	21	558,227	37,832	7,787	Note 11
Bon Shin, Hyield, and Lin Yih	Healthconn Corp.	Taiwan	Consultancy of health checkup software, machine, and health care	276,170	276,170	24,637,025	54	545,792	(4,479)	(2,433)	Note 11
Bon Shin, Hon Chi and Hyield	Asia Pacific Telecom Co., Ltd.	Taiwan	Special approval enterprise of type I telecommunications, manufacturing of wired (wireless) communication equipment and apparatus, installation of computer equipment and satellite TV channel facilities and telecommunications engineering, and provision of voice and non-voice mobile phone and third generation mobile telecom services	3,045,178	3,045,178	302,022,004	7	1,575,262	(3,530,278)	(252,955)	Note 7, 11
Bon Shin	Aurora Telecom Corporation	Taiwan	Sales of mobile phones and its accessories and activate mobile number	273,444	273,444	12,777,765	30	198,195	(16,573)	(4,891)	Note 11
Bon Shin, Hyield, Hon Yuan and Hon Chi	Zhong Yang Technology Co., Ltd.	Taiwan	Research and development, manufacturing and sales of mold, digital lens assembly and lens coating	1,019,788	976,780	21,715,493	26	440,341	(225,249)	(87,178)	Note 11
Bon Shin	XSemi Corporation	Taiwan	Design, test and sales of various types of IC application	1,530,000	1,734,009	1,530,000,000	45	1,653,171	(87,663)	(50,608)	Note 11

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2023			Net profit (loss) of the investee for the nine-month period ended September 30, 2023	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2023	Footnote
				Balance as at September 30, 2023	Balance as at December 31, 2022	Number of shares	Ownership (%)	Book value			
Bon Shin	Dynamic Computing Technology Co., Ltd.	Taiwan	Operation of Internet Data Center, system integration services, cloud service and information business	\$ 1,020,000	\$ 1,020,000	102,000,000	100	\$ 1,052,293	\$ (43,220)	\$ (43,220)	Note 11
Hyield, Hon Yuan, Bon Shin, Lin Yih and Hon Chi	Others	Others		8,692,189	12,764,095	-	-	9,185,726	(48,664)	145,467	Note 10

Note 1: The investment income recognised for this period had eliminated unrealised gain or loss on the transactions between the Company and its investees.

Note 2: The Company and the direct and indirect investee companies own 29.48% of Foxconn Technology Co., Ltd.'s outstanding shares.

Note 3: The Company and the direct and indirect investee companies own 26.51% of Pan International Industrial Corp.'s outstanding shares.

Note 4: The Company and the direct and indirect investee companies own 99.96% of Premier Image Technology (H.K) Ltd.'s outstanding shares.

Note 5: The Company and the direct and indirect investee companies own 100% of Altus Technology Inc.'s outstanding shares.

Note 6: The Company and the direct and indirect investee companies own 34.12% of Sharp Corporation's outstanding shares.

Note 7: The Company and the direct and indirect investee companies own 36.89% of Asia Pacific Telecom Co., Ltd.'s outstanding shares.

Note 8: The Company and the direct and indirect investee companies own 28.67% of Ennoconn Corporation's outstanding shares.

Note 9: The Company and the direct and indirect investee companies own 100% of Foxconn Singapore Pte. Ltd.'s outstanding shares.

Note 10: Due to the amount is insignificant, combined disclosure is adopted.

Note 11: Hyield Venture Capital Co., Ltd. is referred to as Hyield, Hon Chi International Investment Co., Ltd. is referred to as Hon Chi, Hon Yuan International Investment Co., Ltd. is referred to as Hon Yuan, Bon Shin International Investment Co., Ltd. is referred to as Bon Shin, Lin Yih International Investment Co., Ltd. is referred to as Lin Yih and Hon Yiing International Investment Co., Ltd. is referred to as Hon Yiing.

Note 12: Because the foreign holding investee companies prepare consolidated financial statements only, the disclosure of the company's investments over which the Company has significant influence or control, directly or indirectly, is only disclosed to the level of the holding company.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Information on investments in Mainland China
For the nine-month period ended September 30, 2023

Table 11

Expressed in thousands of TWD
(Except as otherwise indicated)

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FIH Precision Component (Beijing) Co., Ltd.	Manufacturing of telecommunication cases	\$ 2,220,176	-	\$ -	\$ -	\$ -	\$ -	\$ 290,202	64.18	\$ 186,168	\$ 7,798,146	\$ -	Note 2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of computer cases, computer peripherals, etc.	2,760,300	-	161,350	-	-	161,350	34,470	100	34,470	610,168	140,697	Note 2
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	5,760,840	-	-	-	-	-	1,526,221	64.18	979,086	13,077,535	-	Note 2
Foxconn Precision Component (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,963,307	-	96,810	-	-	96,810	41,808	100	41,808	1,662,055	-	Note 2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	4,091,836	-	-	-	-	-	1,645,901	64.18	1,055,862	7,299,145	-	Note 2
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	484,050	-	-	-	-	-	28,997	100	28,997	810,848	-	Note 2
Foxconn Computer Connectors (Kunshan) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,439,242	-	161,350	-	-	161,350	671,701	71.05	477,327	5,507,645	230,408	Note 2

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Fu Ding Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	\$ 1,548,960	-	\$ -	\$ -	\$ -	\$ -	\$ 2,085,625	71.05	\$ 1,482,097	\$ 11,495,658	\$ -	Note 2
Foxconn Technology Group Co., Ltd. (Formerly: Hong Fujin Precision Industrial (Shenzhen) Co., Ltd.)	Manufacturing and marketing of computer case and computer peripherals, etc.	5,453,630	-	-	-	-	-	10,542,351	100	10,542,351	161,546,519	1,130,095	Note 2
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	4,001,480	-	1,807,120	-	-	1,807,120	66,064	71.05	46,947	3,681,132	-	Note 2
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computer components keyboards, etc.	387,240	-	-	-	-	-	(26,922)	100	(26,922)	831,271	-	Note 2
Fuhong Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	371,105	-	-	-	-	-	42,577	100	42,577	1,188,256	70,026	Note 2
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	3,122,607	-	-	-	-	-	678,928	100	678,928	12,378,579	87,774	Note 2
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components, computer peripherals, etc.	4,711,420	-	935,830	-	-	935,830	168,212	100	168,212	7,213,101	-	Note 2
Futaihang Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	185,553	-	-	-	-	-	16,267	100	16,267	447,502	-	Note 2
Fujin Precision Industrial (Jincheng) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	21,524,090	-	11,326,770	-	-	11,326,770	656,380	100	656,380	33,431,413	-	Note 2

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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	\$ 1,387,610	-	\$ 1,387,610	\$ -	\$ -	\$ 1,387,610	\$ 2,038,530	100	\$ 2,038,530	\$ 15,513,728	\$ -	Note 2
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of auto digital signal process device and components, management of sales and marketing for robots, electronic whiteboards, game consoles, game controllers, CD players, projectors and joysticks	11,237,037	-	-	-	-	-	735,347	100	735,347	17,948,468	-	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	3,190,442	-	790615	-	-	790615	2,214,252	59.52	1,317,923	5,330,732	-	Note 2
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	11,778,550	-	806,750	-	-	806,750	919,414	100	919,414	21,307,351	-	Note 2
Dong Guan Hong Song Precision Component Co., Ltd.	Manufacturing and marketing of keypad and computer components	322,700	-	-	-	-	-	(5,605)	100	(5,605)	460,470	-	Note 2
FIH (Tian Jin) Precision Industry Co., Ltd.	Manufacturing and marketing of wireless phone and components	1,703,856	-	-	-	-	-	(101,556)	64.18	(65,149)	123,701	-	Note 2
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	384,106	-	-	-	-	-	35,262	70	24,683	363,999	-	Note 2
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing and marketing of automobiles	306,726	-	161350	-	-	161350	(3,799)	100	(3,799)	6,072	-	Note 2

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Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of telecommunication peripherals	\$ 7,424,614	-	\$ 1,058,062	\$ -	\$ -	\$ 1,058,062	\$ 143,981	100	\$ 143,981	\$ 5,731,434	\$ -	Note 2
Premier Image Technology (China) Co., Ltd.	Manufacturing and sale of cameras	4,897,425	-	20,976	-	-	20,976	542,086	100	542,086	7,795,126	-	Note 2
Fu Zhun Precision Tooling (Huaian) Co., Ltd.	Designing, manufacturing and marketing of computer components	3,201,184	-	-	-	-	-	147,991	100	147,991	5,328,636	-	Note 2
Fu Yu Electrical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables	8,590,274	-	5,485,900	-	-	5,485,900	662,967	71.05	471,121	9,293,304	-	Note 2
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	15,279,845	-	2,320,038	-	-	2,320,038	4,666,921	100	4,666,921	55,153,092	-	Note 2
Avary Holding (Shenzhen) Co., Limited	Manufacturing and marketing of rigid single (double) sided PCB, rigid multilayer PCB, flexible multilayer PCB and other PCB	10,079,853	-	-	-	-	-	8,209,507	27.33	2,243,757	25,054,332	-	Note 2
Futaijing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	2,420,250	-	-	-	-	-	(159,456)	64.18	(102,293)	1,725,298	-	Note 2
FIH Precision Electronics (Langfang) Co., Ltd.	Manufacturing and marketing of cell phone and components	15,344,385	-	-	-	-	-	(2,313,327)	64.18	(1,484,023)	7,731,218	-	Note 2
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals	645,400	-	-	-	-	-	19,251	100	19,251	710,748	-	Note 2
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Manufacturing and marketing of computer and digital camera components	9,448,656	-	6,224,883	-	-	6,224,883	2,917,279	100	2,917,279	27,598,387	-	Note 2
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of computer components	5,239,782	-	-	-	-	-	3,737,108	100	3,737,108	51,403,008	-	Note 2
FIH (Nanjing) Communications Co., Ltd.	Manufacturing and marketing of handset and components	564,725	-	-	-	-	-	4,916	64.18	3,154	275,727	-	Note 2

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Foxconn (Nanjing) Software Co., Ltd.	Computer software, hardware and other digital product	\$ 1,032,640	-	\$ -	\$ -	\$ -	\$ -	\$ (16,104)	100	\$ (16,104)	\$ 997,777	\$ -	Note 2
Fu Tai Kang Electronics Development (Yantai) Ltd.	Industrial design business	1,936,200	-	1,936,200	-	-	1,936,200	12,384	100	12,384	909,290	-	Note 2
Foxconn (Shenyang) Precision Industry Co., Ltd.	Manufacturing and sales of Computer Numeric Controlled (CNC) machinery and permanent magnet servomotors	1,654,891	-	-	-	-	-	2,763	69.23	1,913	1,172,104	-	Note 2
Fu Ding Electronic Technology (Jiashan) Co., Ltd.	Manufacturing and marketing of computer components and molds	15,004,107	-	8,551,550	-	-	8,551,550	1,679,146	100	1,679,146	38,564,551	-	Note 2
Fuhujie Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer and liquid crystal display	3,711,050	-	3,711,050	-	-	3,711,050	50,239	100	50,239	2,864,862	-	Note 2
GDS Software (Shenzhen) Co., Ltd.	OEM and sales of computer software not including IC design	371,105	-	322,700	-	-	322,700	6,925	100	6,925	391,936	-	Note 2
Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer, cell phone and components	11,939,900	-	11,939,900	-	-	11,939,900	18,743,382	100	18,743,382	327,505,933	-	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	52,172	-	-	-	-	-	11,905	26.47	3,151	26,668	-	Note 2

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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	\$ 676,332	-	\$ -	\$ -	\$ -	\$ -	\$ 15,007	26.47	\$ 3,972	\$ 79,896	\$ -	Note 2
Kunshan Eson Precision Engineering Co., Ltd.	Design and manufacture of electronic equipment, testing equipment and various precision die stamping precision die opening, injection molds, compressor molds, standardized modules, and new electronics and components, LCD TV, and servers; sales of self-produced products; wholesale and import/export of products	1,701,453	-	-	-	-	-	576	26.47	152	668,932	-	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	27,755	-	-	-	-	-	24,789	26.47	6,562	38,154	-	Note 2
Guangzhou OED Technologies Co., Ltd.	Manufacturing and marketing of flexible display and molding	426,932	-	64,540	-	-	64,540	76,315	5.76	-	64,540	-	Note 2
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of computer chassis and metal stamping parts	6,152,276	-	6,152,276	-	-	6,152,276	333,680	100	333,680	11,206,033	-	Note 2
Innovation (Beijing) Software Development Co., Ltd.	Design and development of computer software	440,148	-	83,902	-	-	83,902	(51)	8.88	-	83,902	-	Note 2

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Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	\$ 64,540,000	-	\$ 54,859,000	\$ -	\$ -	\$ 54,859,000	\$ 10,750,454	100	\$ 10,750,454	\$ 159,786,416	\$ -	Note 2
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	30,656,500	-	16,135,000	-	-	16,135,000	8,021,297	100	8,021,297	86,355,266	-	Note 2
Fuding Precision Industry (Zhengzhou) Co., Ltd.	Manufacturing and marketing of new electronic components	1,290,800	-	322,700	-	-	322,700	79,137	71.05	56,237	1,846,974	-	Note 2
Yantai Fuhuada Precision Electronics Co., Ltd.	Manufacturing and marketing of new electronic components	5,873,140	-	548,590	-	-	548,590	64,618	100	64,618	2,097,691	-	Note 2
Fujian Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	484,050	-	484,050	-	-	484,050	72,959	100	72,959	329,963	-	Note 2
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of compression molding plastic injection mold and metal	1,678,040	-	1,678,040	-	-	1,678,040	50,876	100	50,876	2,846,158	-	Note 2
Anpinda Precision Industry (Huizhou) Co., Ltd.	Manufacturing and marketing of computer components and microcomputers	1,613,500	-	1,290,800	-	-	1,290,800	(59,340)	100	(59,340)	1,161,644	-	Note 2
Nanning Futaihong Precision industry Co., Ltd.	Manufacturing and marketing of cell phone	1,613,500	-	-	-	-	-	(942)	64.18	(604)	926,464	-	Note 2
WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	3,848,298	-	988,722	-	-	988,722	(136,014)	100	(136,014)	522,965	-	Note 2
Fuyu Energy Technology (Funing) Co., Ltd.	Engaged in the production and marketing of operating solar energy battery business	1,774,850	-	1,774,850	-	-	1,774,850	(50,172)	100	(50,172)	962,529	-	Note 2
Futaijing Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of handset component product	645,400	-	-	-	-	-	193,643	64.18	124,224	1,412,240	-	Note 2

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Hongfujin Precision Industry (Hengyang) Co., Ltd.	Manufacturing and marketing of holder, metal and plastic honing machines, hot melt machine, marking machine, laminating machine, laser or other light beams (assembly equipment), bolt machine and inspection devices	\$ 1,226,260	-	\$ 1,226,260	\$ -	\$ -	\$ 1,226,260	\$ 62,992	100	\$ 62,992	\$ 4,095,846	\$ -	Note 2
Innocom Technology (Chongqing) Co., Ltd.	Manufacturing of LCD related products, modules, components and systems	-	-	128,240	-	-	128,240	-	-	-	-	-	Note 2
Funeng New Energy Technology Service (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installation	193,620	-	-	-	-	-	3,191	100	3,191	232,471	-	Note 2
Interface Technology (Chengdu) Co., Ltd.	Manufacturing and marketing of TFT-LCD modules and related materials	10,285,395	-	822,885	-	-	822,885	(1,463,113)	22.54	(329,786)	7,521,531	-	Note 2
Changchun Leiguan Environmental Plastic Products Co., Ltd.	Manufacturing and marketing of articles for the conveyance or packing of goods, of plastics	267,097	-	178,130	-	-	178,130	(4,807)	100	(4,807)	183,951	-	Note 2
Changchun Chentai Technology Co., Ltd.	Manufacturer of degradable plastic resin	516,965	-	439,421	-	-	439,421	(5,197)	85	(4,417)	327,911	-	Note 2
Changchun Yongtai Technology Co., Ltd.	Manufacturer of degradable plastic resin	51,632	-	51,632	-	-	51,632	(936)	85	(796)	47,823	-	Note 2
Fu Hon Yuan (Shenzhen) Environmental Technology Ltd.	Environmental technology development and wholesale of pollution controlling equipment	6,454	-	-	-	-	-	(177)	100	(177)	237,608	-	Note 2
Scienbizip Consulting (Shenzhen) Co., Ltd.	Management and consulting services	141,988	-	-	-	-	-	26,277	51	13,401	484,671	-	Note 2
Guizhou Funayuan Chuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	1,323,070	-	1323070	-	-	1,323,070	7,760	99.53	7,724	710,291	-	Note 2

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Chongqing Hongteng Technology Co., Ltd.	Manufacturing and marketing of connectors for optical fibres, optical fibre bundles or cables	\$ 96,810	-	\$ -	\$ -	\$ -	\$ -	\$ 92,609	71.05	\$ 65,810	\$ 291,176	\$ -	Note 2
Fuguikang Precision Electronics (Guizhou) Co., Ltd.	Manufacturing and marketing of cellular or other wireless Internet phones (mobile phones), portable automatic data processors (tablets), other automatic data processors (desktops) and other input or output units (game console joysticks)	1,836,615	-	645,400	-	-	645,400	(1,316)	100	(1,316)	480,130	-	Note 2
Ur Materials Industry (Shenzhen) Co., Ltd.	Manufacturing and marketing of acrylonitrile butadiene-styrene (ABS) copolymers in primary forms, waste, parings and scrap of polymers of styrene, other polystyrene in primary forms	387,240	-	387,240	-	-	387,240	83,966	100	83,966	1,506,502	-	Note 2
Foxconn Industrial Internet Co., Ltd.	Manufacture and sale of multifunctional industrial robot	87,707,692	-	27,766,067	-	-	27,766,067	58,338,069	84.07	48,990,492	495,486,737	19,079,345	Note 2
Shenzhen Hongzhi Yunchuang Technology Co., Ltd.	Manufacture and sale of injection or compression moulds for metal or metal carbides	-	-	484,050	-	-	484,050	-	-	-	-	-	Note 2
Fu Jin Ji Network Technology (Henan) Co., Ltd.	Wholesale, software design, machine leasing and maintenance services	441,500	-	88,631	-	-	88,631	11,567	100	11,567	706,851	-	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	9,987,217	-	1,648,029	-	-	1,648,029	1,286,493	63.95	822,718	16,069,335	-	Note 2

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Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Design, development, and manufacturing of automotive molds, fixtures, and gauges	\$ 458,277	-	-	\$ -	\$ -	\$ -	\$ (49,432)	31.11	\$ (15,378)	\$ 611,634	\$ -	Note 2
Charming International Leasing Co., Ltd.	Financial leasing	968,100	-	242,025	-	-	242,025	55,141	100	55,141	1,698,534	-	Note 2
Kunshan Nano New Material Technology Co., Ltd.	Other articles solely for industrial use, of plastics, sandpaper, cutting-oil, waxes, grease, lubricating	663,667	-	64,540	-	-	64,540	(10,719)	9.45	-	64,540	-	Note 2
Shenzhen Jing Huang Technology Co., Ltd.	Communication products technology development, import and export and wholesale of electronic equipment and components	11,476	-	21,133	-	-	21,133	748	40	299	7,765	-	Note 2, 3
Kunshan Fuchengke Precision Electronic Co., Ltd.	Design and manufacture of Surface Mount Technology	806,750	-	806,750	-	-	806,750	168,445	100	168,445	1,621,277	-	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 recorded media	363,644	-	290,430	-	-	290,430	-	53.97	-	-	-	Note 2
Fushirui Chengdu Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	-	-	225,890	-	-	225,890	-	-	-	-	-	Note 2
Hongfuzhun Precision Shenzhen Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	387,240	-	387,240	-	-	387,240	94,910	100	94,910	653,777	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine-month period ended September 30, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2023	Net income of investee for the nine-month period ended September 30, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2023	Book value of investments in Mainland China as of September 30, 2023	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2023	Footnote
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Hongging Precision Machine Co., Ltd.	Manufacture and sales of comprehensive processors (automation equipment)	\$ -	-	\$ 446,451	\$ -	\$ -	\$ 446,451	\$ -	-	\$ -	\$ -	\$ -	Note 2
Fushirui Precision Industry (Zhengzhou) Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	216,060	-	258,160	-	-	258,160	10,349	100	10,349	321,221	-	Note 2
Fumeng Electrical Technology (Heze) Co., Ltd.	Manufacture of Electric conductors for a voltage not exceeding 1000V	161,350	-	-	-	-	-	(36,170)	71.05	(25,703)	-	-	Note 2
Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd.	Design of computer, computer peripherals and molds	71,802	-	4,516	-	-	4,516	(10,857)	5	-	4,516	-	Note 2
First Special Material (Shenzhen) Limited	General merchandise wholesale, wholesale chemical materials and products, technology development and sales of computer software, machinery and equipment rental and repair business	968,100	-	141,988	-	-	141,988	(13,946)	96.23	(13,421)	189,024	-	Note 2
Beijing Jide Network Technology Limited	Electronic shopping and mail order, computer software design, computer system integration services and other information providers services	569,269	-	96,810	-	-	96,810	-	6.38	-	96,810	-	Note 2
Shenzhen Nafuhai Optoelectronics Co., Ltd. (Formerly: Shenzhen Nano Photoelectric Co., Ltd.)	Research and development of optoelectronic products, technical services	8,830	-	9,850	-	-	9,850	(1,373)	9.45	-	9,850	-	Note 2

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First Special Material (Henan) Limited	Chemical products, optical film, protection and development film, tape, glue, adhesives, inks, coatings, grinding fluid, cutting oil, plastic products, sandpaper, grinding wheel, design, manufacture, sale, leasing, warranty, service and abrasive of materials and its spare parts	\$ 338,835	-	\$ 338,835	\$ -	\$ -	\$ 338,835	\$ 49,205	96.23	\$ 47,351	\$ 375,307	\$ -	Note 2
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Metal cutting tools, industrial automatic control system device, CNC machine tools, automatic test equipment and vertical multi-joint robot, automated overhead dimensional storage equipment, portable microcomputers, digital player, and production and marketing business of mold standard parts	2,110,149	-	1,129,450	-	-	1,129,450	242,158	100	242,158	3,225,285	-	Note 2
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Metal or metal carbides by injection molding, compression molding, rubber or plastic with mold	1,129,450	-	1,129,450	-	-	1,129,450	52,865	100	52,865	1,343,593	-	Note 2
Fuyu Properties (Shanghai) Co., Ltd.	Industrial design e-commerce business, other specialized design services, car rental, other general merchandise retail, computers and peripherals, software, retail communications equipment, audio-visual equipment retail, automobile spare parts and supplies retail	5,172,282	-	8,067,500	-	-	8,067,500	37,848	83.13	31,463	3,956,045	-	Note 2
Fuhuake Precision Industry (Guizhou) Co., Ltd.	Design, processing and manufacturing operations of surface-mount circuit board	968,100	-	968,100	-	-	968,100	15,610	100	15,610	985,118	-	Note 2

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Lankao Yufu Precision Technology Co., Ltd.	Development, manufacturing and marketing of optical lenses, glass product and metal fitting	\$ 12,168,430	-	\$ 11,939,900	\$ -	\$ -	\$ 11,939,900	\$ 156,372	100	\$ 156,372	\$ 10,664,718	\$ -	Note 2
Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing of 3G or higher mobile communication cell phones as well as design and manufacturing of metal and non-metal moulds	428,309	-	121,013	-	-	121,013	182,346	100	182,346	1,380,084	-	Note 2
Nxera Information Technology (Shenzhen) Co., Ltd.	Computer software and hardware; technological development of communication products; internet platform; technological development, service and consultation of surveillance system; consultation of business management' market planning and marking; domestic trade and business in imports and exports	26,325	-	-	-	-	-	(16,542)	37.88	(6,266)	(39,869)	-	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	-	-	-	-	-	-	(219,612)	25.05	(55,021)	-	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine-month period ended September 30, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2023	Net income of investee for the nine-month period ended September 30, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2023	Book value of investments in Mainland China as of September 30, 2023	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2023	Footnote
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Fuyang Soleros Technology (Nanyang) Co., Ltd.	Investment, procurement, sales, management of new energy including PV, system integration and coordinative measures and equipment; application and consultation service of related technologies	\$ 3,969,659	-	\$ -	\$ -	\$ -	\$ -	\$ 30,039	100	\$ 30,039	\$ 4,039,376	\$ -	Note 2
Efeihu (Yantai) Limited	Touring information service, ticket agent, warehousing, int'l trade and commission agent, retail of electronics, repair of electronic appliance and online retailing	88,300	-	65,779	-	-	65,779	8,602	100	8,602	221,434	-	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	-	-	-	-	-	-	-	9.45	-	-	-	Note 2
G-TECH Optoelectronics (Shenzhen) Co., Ltd.	R&D, manufacturing of new panel displays, display materials; wholesale of displays, display materials, PV glasses, parts of mobile telecommunication products, production equipment of displays and PV glasses and wholesale of raw materials for production	-	-	-	-	-	-	-	-	-	-	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine-month period ended September 30, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2023	Net income of investee for the nine-month period ended September 30, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2023	Book value of investments in Mainland China as of September 30, 2023	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2023	Footnote
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Nanjing Hongfusharp Precision Electronics Co., Ltd.	R&D, manufacturing, sales, technology service, consultation and technology transfer of precise electronics, electro-optics technology and related equipment, medical equipment and devices and automated equipment; lease of self-owned buildings and equipment; int'l trade of own and distributed products and technologies	\$ -	-	\$ 5,485,900	\$ -	\$ -	\$ 5,485,900	\$ -	-	\$ -	\$ -	\$ -	Note 2
Qukuailian Information and Technology (Shenzhen) Ltd.	Development of computers, IoT products and software; consultation service of computers and IoT technologies; strategy planning of business operation; business information service	204,749	-	129,048	-	-	129,048	2,335	53.33	1,245	42,865	-	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	150,217	-	-	-	-	-	(31,345)	64.18	(20,108)	(680,302)	-	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	13,724,468	-	42,560	-	-	42,560	-	3.3	-	42,560	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine-month period ended September 30, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2023	Net income of investee for the nine-month period ended September 30, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2023	Book value of investments in Mainland China as of September 30, 2023	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2023	Footnote
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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	\$ 1,648,984	-	\$ -	\$ -	\$ -	\$ -	\$ 160,417	59.52	\$ 95,480	\$ 1,580,377	\$ -	Note 2
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Optoelectronics technology development, technology transfer, technical consulting, technical services, development and manufacturing of optical communication modules, highspeed connectors and cables; development and testing of new energy vehicle charging systems, sales of self-produced products and photovoltaic products	325,839	-	-	-	-	-	78,809	35.53	28,002	263,337	-	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	-	-	-	-	-	-	-	-	-	-	-	Note 4

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine-month period ended September 30, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2023	Net income of investee for the nine-month period ended September 30, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2023	Book value of investments in Mainland China as of September 30, 2023	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2023	Footnote
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Jin Ji Full Precision Machinery (Qinhuangdao) Co., Ltd.	Development and production of precision molds, metal and nonmetal mold components, machine components, electronic products spare parts; automation equipment and its key components, hardware products, sheet metal products, injection molding, plastic products development, design, production, heat treatment processing, metal material shear processing	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	Note 2
Guangxi Hongzhiyi Investment Management Co., Ltd.	Management and consulting services, trust asset management, equity investment, financial consulting, corporate management consulting, investment information consulting services	9,912	-	4,987	-	-	4,987	(7)	50	(4)	(1,208)	-	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	733,455	-	-	-	-	-	1,232	37.96	468	277,984	-	Note 2
Yuan Kang Agricultural Technology (Shenzhen) Co., Ltd.	Engaged in the development of pollution-free cultivation techniques and products for vegetables and fruits; agricultural cultivation technology equipment, craft gifts, health food, wholesale technical consultation, retail, import and export, and other relative business	-	-	-	-	-	-	-	-	-	-	-	Note 2

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Hong-Qi Mechatronics (Anhui) Co., Ltd.	Engaged in business development, production, sales and trading of automated equipment and its key components, automation peripherals, automation fixtures, precision spindles, servo drive systems, bus control systems, injection molding machines, smart appliances; engaged in goods and technology import and export business	\$ 1,517,702	-	\$ -	\$ -	\$ -	\$ -	\$ (73,609)	100	\$ (73,609)	\$ 409,335	\$ -	Note 2
Hongfei Precision Technology (Shenzhen) Co., Ltd.	Engaged in the development, production and sales of video cameras and their accessories, multimedia recording and player and accessories, digital audio and video systems; leasing of electronic equipment; domestic trade; operating export business	-	-	-	-	-	-	-	-	-	-	-	Note 2
Chengdu NUWA Robotics Corp.	Manufacturing and marketing of smart robot and auto digital signal process device and components	-	-	-	-	-	-	-	-	-	-	-	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	548,590	-	-	-	-	-	129,104	22.54	29,100	150,541	-	Note 2
Kunshan Kangrui Packaging Materials Limited	Production and processing of cartons, paper packaging supplies, hardware accessories, plastic products, sales of self-produced products and aftersales service.	18,513	-	-	-	-	-	(435)	26.47	(115)	3,194	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine-month period ended September 30, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2023	Net income of investee for the nine-month period ended September 30, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2023	Book value of investments in Mainland China as of September 30, 2023	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2023	Footnote
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Li Ding Semiconductor Technology (Shenzhen) Co., Ltd	R&D of IC packaging, IC-specific materials, system-level packaging, sales of self-manufacture products and relevant technologies and after-sales services	\$ 3,216,446	-	\$ -	\$ -	\$ -	\$ -	\$ (1,986,328)	25.05	\$ (497,647)	\$ 1,549,545	\$ -	Note 2
Zettimage Solutions, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	404,259	-	-	-	-	-	(118,757)	26.07	(30,962)	17,417	-	Note 2
Pollux Technologies, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	198,896	-	-	-	-	-	(36,386)	26.07	(9,487)	58,739	-	Note 2
Lingyange Semiconductor, Inc. (Formerly: Langyage Semiconductor, Inc.)	Design of Integrated circuit, development of software, wholesale, retail and repair of electronic product and service of intellectual property	161,704	-	-	-	-	-	(138,624)	26.07	(36,142)	(1,704)	-	Note 2
Foshan Pulida Technology Co., Ltd	Design and sale of camera, electronic laser manufacturing machine, projector, monitor, digital video system, multidimension anaglyph spectacles, electronic and optoelectronic control unit, LCD display unit, precision lens and stamping die	-	-	-	-	-	-	-	-	-	-	-	Note 2

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Qingdao New Code Technology Co., Ltd.	Design of IC packaging and testing; sale of IC, support plate, equipment and related technical service and consulting; design of packaging equipment, testing equipment, software and hardware; wholesale, import and export of semiconductor materials; other related supporting services	\$ 1,315,670	-	\$ -	\$ -	\$ -	\$ -	\$ (684,877)	27.56	\$ (188,752)	\$ (57,416)	\$ -	Note 2
Sound Solutions (Zhenjiang) Co., Ltd.	Design and manufacture of acoustic components	3,122,822	-	-	-	-	-	(979,975)	71.05	(696,395)	(1,876,001)	-	Note 2
Futaihua Precision Industry (Weihai) Co., Ltd.	Manufacture and sale of copiers and offset printers	2,313,759	-	-	-	-	-	215,758	100	215,758	2,303,834	-	Note 2
Epic Mems (Xiamen) Co., Ltd.	Information system integration services, integrated circuit design, software development, information technology consulting services, other technology promotion services; import and export of various commodities and technologies, export business of self-produced products and the required machinery and equipment, import business of parts, accessories and raw and auxiliary materials.	56,667	-	-	-	-	-	-	0.82	-	70,640	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine-month period ended September 30, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2023	Net income of investee for the nine-month period ended September 30, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2023	Book value of investments in Mainland China as of September 30, 2023	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2023	Footnote
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BITO Robotics (Shanghai) Co., Ltd.	Technology development, technical consultation, technology transfer, technical services, software development (excluding electronic publications), electronic circuit design, information system, design integration of industrial automation systems, industrial robots and related equipment in the field of intelligent technology and robot technology, sales, import and export, commission agency of automation equipment, and provide related supporting measures.	\$ 16,743	-	\$ -	\$ -	\$ -	\$ -	\$ -	10.08	\$ -	\$ -	\$ -	Note 2
Allystar Technology (Shenzhen) Co., Ltd.	Technology development of chips, calculation, modules and terminals; design, integration, test and sales of chips, calculation, modules and terminals products; design, sales, technical consultation and technology transfer of operating systems and application software; and technology development and sales of navigation terminals, mobile communication terminal products and supporting software.	3,853,671	-	-	-	-	-	-	0.95	-	-	-	Note 6

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Shenzhen Mobile Drive Technology Co., Ltd	Research and development of communication system, cellular phone, artificial intelligence software used in self-driving cars and its systems; research and development of IOT software and its systems; and technology development of 5GSub6GHz and millimeter-wave radio relay repeater, millimeter wave antenna modules, electronic products, electronic components, automotive electronics and electrical technology field in intelligent car.	\$ 381,984	-	\$ -	\$ -	\$ -	\$ -	\$ -	32.09	\$ -	\$ 122,579	\$ -	Note 2
CloudMinds (Shanghai) Robotics Co., Ltd.	Manufacturing of medical devices of Class II, intelligent robot, computer software and auxiliary equipment, marketing of foods and security products in computer information systems, import and export of goods and technology, providing of technical services and developing of software.	279,990	-	-	-	-	-	-	2.47	-	-	-	Note 2
PRETTTL Electric Shanghai Co., Ltd.	Engaged in the design, development and manufacture of automotive and home appliance components, provision of related after-sales services and technical consultation, and sales of self-produced products	120,821	-	-	-	-	-	-	71.05	-	573,820	-	Note 2

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2023	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA
Hon Hai Precision Industry Co., Ltd.	\$ 211,196,644	\$ 406,372,194	\$ -

Note 1: Investment methods are classified into the following three categories:

- (1) Directly invest in a company in Mainland China.
- (2) Through investing in Foxconn (FarEast) Limited in the third area, which then invested in the investee in Mainland China.
- (3) Others.

Note 2: Part of the investment income (loss) recognition is based on financial statements from the investee company, which had not been reviewed by independent auditors.

Note 3: The Company has remitted US\$654,890 from own funds in 2014 to Foxteq Holdings Inc. in the British Virgin Islands to acquire 40% of the shares from Chinadragon Telecom Holding Co., Ltd., allowing the Company to indirectly hold 40% of its reinvestment in Shenzhen Jing Huang Technology Co., Ltd.

Note 4: The Company was approved by Investment Commission, MOEA of an investment of US\$156,950,000 in FIH Electronics Technology (Nanjing) Co., Ltd., which has not yet been established as of September 30, 2023.

Note 5: The Company was approved by Investment Commission, MOEA of an investment of US\$13,441 in Chengdu NUWA Robotics Corp., which has not yet been established as of September 30, 2023.

Note 6: The Company was approved by Investment Commission, MOEA of an investment of US\$6,722,352 in Allystar Technology (Shenzhen) Co., Ltd., which has not been invested as of September 30, 2023.

I. The following is a list of investments in Mainland China that have been liquidated, divested, or annulled, but the registered investment amounts have not yet been filed to the Investment Commission, MOEA:

1. The Company was approved by Investment Commission, MOEA of an investment of US\$3,000,000 in Guangxuhui Technology (Shenzhen) Co., Ltd., which had been liquidated in 2005.
2. The Company was approved by Investment Commission, MOEA of an investment of US\$625,000 in Shanghai Premier Image Trade Co., Ltd., which had been liquidated in April 2009.
3. The Company was approved by Investment Commission, MOEA of an investment of US\$684,091 in Dongfeng Antec (Wuhan) Automobile Electric System Co., Ltd. All of the shares had been transferred in 2009.
4. The Company was approved by Investment Commission, MOEA of an investment of US\$814,000 in Liuzhou Antec Fangshen Electric System Co., Ltd. All of the shares have been sold out in 2012.
5. The Company was approved by Investment Commission, MOEA of a total investment of US\$391,085 in Alibaba (China) Technology Co., Ltd., Alibaba (China) Software Co., Ltd., Alibaba (Shanghai) Technology Co., Ltd., and Beijing Sinya Online Information Technology Co., Ltd., which have been sold out in 2012.
6. The Company was approved by Investment Commission, MOEA of an investment of US\$2,500,000 in Hongfuqiang Precision Electronics (Yingkou) Co., Ltd., which had been liquidated in 2012.
7. The Company was approved by Investment Commission, MOEA of an investment of US\$12,000,000 in Hong Fujin Precision Industrial (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.
8. The Company was approved by Investment Commission, MOEA of an investment of US\$8,000,000 in Foxconn Technology (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.
9. Qunkang Precision Component (Kunshan) Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$6,000,000 and completed the registration of business combination with Kangzhun Electronic Technology (Kunshan) Co., Ltd. at the competent authority in 2016. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
10. The Company was approved by Investment Commission, MOEA of an investment of US\$18,000,000 in Foshan Fu Hua Ke Precision Electronics Co., Ltd., which had been liquidated in December 2017. On October 22, 2018, MOEA approved the withdrawal of the investment of US\$13,500,000.
11. The Company was approved by Investment Commission, MOEA of an investment of US\$690,139 in Yantai Jiray Electronic Technology Co., Ltd., which had been liquidated by the competent authority on January 18, 2018.
12. The Company was approved by Investment Commission, MOEA of an investment of US\$53,490,425 in Champ Tech Optical (Foshan) Corporation, Which have been sold out in 2018. On April 26, 2019, MOEA approved the withdrawal of the investment of US\$53,490,425.
13. The Company was approved by Investment Commission, MOEA of an investment of US\$20,000 in Jin Ji Trading (Linyi) Co., Ltd., which had been liquidated in 2019.
14. Kangzhun Electronic Technology (Kunshan) Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$112,689,109 and completed the registration of business combination with Fuyang Electronical Technology (Changshu) Co., Ltd. at the competent authority in 2019. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
15. The Company was approved by Investment Commission, MOEA of an investment of US\$2,126,394 in Jiaxing Radioshack Trading Limited, which had been liquidated in 2019.
16. The Company was approved by Investment Commission, MOEA of an investment of US\$7,183,572 in FIH (Chengdu) Communication Technology Co., Ltd., which had been liquidated in 2019.

17. The Company was approved by Investment Commission, MOEA of an investment of US\$3,000,000 in Amlink (Shanghai) Ltd., which had been liquidated in 2019.
 18. The Company was approved by Investment Commission, MOEA of an investment of US\$6,000,000 in Beijing Ainemo Network Technology Limited. All of the shares have been sold out in 2020.
 19. The Company was approved by Investment Commission, MOEA of an investment of US\$20,000,000 in Fargan Technology Co., Ltd., which had been liquidated in 2020.
 20. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$47,158 in Fujian 101 Education Technology Co., Ltd. All of the shares were sold out in 2020.
 21. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$1,600,000 in Shenzhen Fuhongjie Technology Services Co., Ltd., which was liquidated in 2020.
 22. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$15,000,000 in Ji Zhi Precision Technology (Shenzhen) Co., Ltd., which was liquidated in February 2021.
 23. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$50,000,000 in Lianpu Technology (Shenzhen) Co., Ltd., which was liquidated in February 2021.
 24. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$10,000,000 in Jin Ji Full Precision Machinery (Huaian) Co., Ltd., which was liquidated in October 2020.
 25. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$3,100,239 in UER Technology (Shenzhen) Limited, which was liquidated in March 2021.
 26. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$17,000,000 in TianJin Funayuanchuang Technology Co., Ltd., which was liquidated in October 2021.
 27. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$7,500,000 in Fu Cheng Ke Precision Electronics (Yantai) Co., Ltd., which was liquidated in October 2019.
 28. The Company was approved by Investment Commission, MOEA of an investment of US\$700,000 in Fushirui Precision Industry (Jiyuan) Co., Ltd., which was liquidated in April 2021.
 29. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$4,100,000 in Fushirui Precision Industry (Jincheng) Co., Ltd., which was liquidated in November 2021.
 30. Lankao Yude Environmental Material Technology Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$45,000,000 and completed the registration of business combination with Lankao Yufu Precision Technology Co., Ltd. at the competent authority in 2021. The surviving company is Lankao YuFu Precision Technology Co., Ltd.
 31. The Company was approved by Investment Commission, MOEA of an investment of US\$170,000,000 in Nanjing Hongfusharp Precision Electronics Co., Ltd., which was liquidated in August 2022.
 32. Hongye Precision Component (Kunshan) Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$5,800,000 and completed the registration of business combination with Hongzhun Precision Tooling (Kunshan) Co., Ltd. at the competent authority in 2021. The surviving company is Hongzhun Precision Tooling (Kunshan) Co., Ltd.
 33. The Company was approved by Investment Commission, MOEA of an investment of US\$1,500,000 in Wuhu Ruichang Electric Systems Co., Ltd. All of the shares were sold out in 2021.
 34. The Company was approved by Investment Commission, MOEA of an investment of US\$9,995,114 in Foshan Pulida Technology Co., Ltd. All of the shares were sold out in 2022.
 35. The Company was approved by Investment Commission, MOEA of an investment of US\$75,336,000 in FIH (Nanjing) Intelligent Technology Co., Ltd., which was liquidated in March 2021.
 36. The Company was approved by Investment Commission, MOEA of an investment of US\$7,000,000 in Allystar Technology (Shenzhen) Co., Ltd., which was liquidated in June 2022.
 37. The Company was approved by Investment Commission, MOEA of an investment of US\$15,000,000 in Shenzhen Hongzhi yun chuang Technology Co., Ltd., which was liquidated in June 2022.
 38. The Company was approved by Investment Commission, MOEA of an investment of US\$856,750 in Yuan Kang Agricultural Technology Co., Ltd., which was liquidated in June 2022.
 39. The Company was approved by Investment Commission, MOEA of an investment of US\$1,593,143 in Jin Ji Full Precision Machinery (Qin Huang Dao) Co., Ltd., which was liquidated in June 2022.
 40. The Company was approved by Investment Commission, MOEA of an investment of US\$20,736,768 in Hongqing Precision Machinery Co., Ltd., which was liquidated in 2023.
 41. The Company was approved by Investment Commission, MOEA of an investment of US\$8,900,000 in G-TECH Optoelectronics (Shenzhen) Co., Ltd., which was liquidated in March 2023.
 42. The Company was approved by Investment Commission, MOEA of an investment of US\$9,867,683 in Hongfei Precision Technology (Shenzhen) Co., Ltd., which was liquidated in June 2023.
 43. The Company was approved by Investment Commission, MOEA of an investment of US\$3,973,964 in Innocom Technology (Chongqing) Co., Ltd., which was liquidated in 2023.
- II. The following is a list of investments in Mainland China that have been reinvested by Chinese companies due to restructuring of investment structure, and whose investment amounts have been approved to be included in investments in Mainland China:
1. To the investees including Hongqunsheng Precision Electronics (Yingkou) Co., Ltd., Hongqisheng Precision Electronics (Qinhuangdao) Co., Ltd., Hong Heng Sheng Electronical Technology (Huaian) Co., Ltd., Fubo Industrial (Shenzhen) Co., Ltd., Qingding Precision Electronics (Huaian) Co., Ltd. and Yuding Precision Electronics (Huaian) Co., Ltd., the total investment of US\$216,509,695 has been approved by Investment Commission, MOEA. Manufacturing and marketing of flexible display and molding. However, Avary Holding (Shenzhen) Co., Limited acquired the above mentioned investees in response to the adjustment in the investment structure. The Company was approved by Investment Commission, MOEA on September 20, 2017.
 2. An investment proposal totaling US\$922,949,697 in the investees in Mainland China has been approved by Investment Commission of MOEA. The investees included Ambit Microsystem (Shanghai) Co., Ltd., Amworld Microsystems (Shanghai) Limited, Jizhun Precision Industry (Huizhou) Co., Ltd., HongFuJing Precision Electronics (Tianjin) Co., Ltd., Fulian System Integration electronics(Hangzhou) Co., Ltd., Nanning Fulian Fugui Precision Industrial Co., Ltd., Futaihua Precision Industrial Co., Ltd., Futaihua Precision Electronics (Zhengzhou) Co., Ltd., Futaihua Precision Electronics (Jiyuan) Co., Ltd. and Fulian Yuzhan Technology (Henan) Co., Ltd.. However, Foxconn Industrial Internet Co., Ltd. will acquire the aforementioned investees in Mainland China in response to changes in the Company's investment framework. The Company has reported to Investment Commission of MOEA about the investment adjustment on May 26, 2017.

III. The following is a list of investments in Mainland China that have been reinvested by Chinese companies due to restructuring of investment structure, and whose investment amounts have been approved to be canceled.

The Company was approved by Investment Commission, MOEA of an investment of US\$12,500,000 in Foxway Precision Industry (Hangzhou) Co., Ltd.. However, Fulian System Integration Electronics (Hangzhou) Co., Ltd. will acquire the aforementioned investees in Mainland China in response to changes in the Company's investment framework. The Company has reported to Investment Commission of MOEA about the investment adjustment on September 14, 2023.

IV. Pursuant to the newly amended "Review Principles of Investment and Engagement of Technological Cooperation in Mainland China" dated August 29, 2008, since the Company has obtained the certificate of being qualified for operating headquarters, which was issued by the Industrial Development Bureau , MOEA, the ceiling amount of the investment in Mainland China is not applicable to the Company.

V. The Company invests in the company via investee companies in Mainland China including Shanghai Joyspeed Global Cargo Co., Ltd., Shanghai Topone Logistics Co., Ltd., Shanghai Wang Hui Trading Co., Ltd., Shanghai Ketai Huajie Investment Co., Ltd., Shanghai Foxconn Co., Ltd., Shanghai Fusheng New Energy Technology Co., Ltd., Shanghai Fujingtong Business Factoring Limited, Shanghai Futaitong International Logistics Co., Ltd., Shanghai Zhuxuntong Import & Export Co., Ltd., Shan Hai Pengzhan Investment Co., Ltd., Shanghai Ganxing Logistics Co., Ltd., Shandong Wangliu Logistics Co., Ltd., Shandong Fujikang Intelligent Manufacturing Co., Ltd., Shandong Chengshang Energy Co., Ltd., Foxconn Data Technology Co., Ltd., Gong Ye Fu Lian Foshan Zhizaogu Co., Ltd., Foxconn Industrial Internet Hengyang Smart Valley Co., Ltd., YuanFu (Shenzhen) Technology Co., Ltd., Inner Mongolia Topone Logistics Co., Ltd., Inner Mongolia Guijinyuan Supply Chain Management Co., Ltd., Inner Mongolia Kaopu Supply Chain Management Co., Ltd., Inner Mongolia Xin Jing Photovoltaic Power Generation Co., Ltd., Taiyuan Jusda Supply Chain Management Co., Ltd., Taiyuan Fuchi Technology Co., Ltd., Taiyuan Fulian Intelligent Workshop Co., Ltd., Beijing Topone Logistics Co., Ltd., Beijing Fusharp Electronic Commerce Ltd., Beijing Fuyang New Energy Technology Co., Ltd., Sichuan Joyspeed Global Cargo Co., Ltd., GanSu Fuguangyuan Electronic Technology Co., Ltd., MingYang Real Estate Development (Kunshan) Co., Ltd., Leapsyworld Co., Ltd., Chengdu Yipu Logistics Co., Ltd., Chengdu Zhuxuntong Import & Export Co., Ltd., Chengdu Fulian Zhuren Technology Co., Ltd., Jiangsu Yuchai Logistics Co., Ltd., Fulian baijiatai (Beijing) Trade Co., Ltd., Xi'an Topone Logistics Co., Ltd., Foshan Zhizaogu Chanyeshifanjidi Co., Ltd., Foshan Zhizaogu Chuangxinzhongxin Co., Ltd., BaiChang Technology Service (Tianjin) Co., Ltd., Changsha Jusda Supply Chain Management Co., Ltd., Kunshan XinYang Real Estate Development Co., Ltd., Hangzhou Jusda Supply Chain Management Limited, Hangzhou Jiangyu Innovation Medical Technology Co., Ltd., Fulian Fuyi Precision Industry (Dongguan) Co., Ltd., Dongying PV Technology Co., Ltd., Wuhan Jusda Supply Chain Management Limited, Wuhan Topone Logistics Co., Ltd., Wuhan Zhuxuntong 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., Qingdao Ruitaitong Supply Chain Management Co., Ltd., Polight Technology (Foshan) Co., Ltd., QianHai Yuzhan (ShenZhen) consulting Management Co.Ltd., Nanjing Futeng New Energy Automobile Technology Co., Ltd., Nanning Fulian Fugui Precision Industrial Co., Ltd., Maoming Yijie Logistics Co., Ltd., Chongqing Guanzhuo Technology Co., Ltd., Chongqing Fugui Electronics Co., Ltd., Chongqing Zhuxuntong Customs Service Co., Ltd., Chongqing Jingmei Precision Electronics Co., Ltd., Jusda Energy Technology (Zhoushan) Co., Ltd., Triple Win Technology (JinCheng) Co., Ltd., Jincheng Foxconn Intelligent Manufacturing Vocational Training School Co., Ltd., Fulian Technology (Jincheng) Co., Ltd., Jincheng Hongren Technology Co., Ltd., Jincheng Hongzhi Nano Optical-Mechanical-Electrical Institute Co., Ltd., Jincheng HongShuo Intelligent Technology Co., Ltd., Taibangjie Supply Chain Management (Shenzhen) Co., Ltd., Hainan Aifengpai Information Technology Co., Ltd., Infocus Precision Industry (Shenzhen) Co., Limited, Talentek Microelectronics (He Fei) Limited, Amworld Microsystems (Shanghai) Limited, Ambit Microsystem (Shanghai) Co., Ltd., Ambit Microsystems (JiaShan) Ltd., Jizhun Precision Industry (Huizhou) Co., Ltd., HuaiAn MingYang Real Estate Development Co., Ltd., Huaian Fulitong Trading Co., Ltd., Huaian Fuyang Soleros Technology Co., Ltd., Shenzhen Yuchai Logistics Co., Ltd., Shenzhen eLux Display Co., Ltd., Shenzhen Topone Logistics Co., Ltd., ShenZhen Jinchangzhi Technology Co., Ltd., Jin Ji Tiger Investment Holding Co., Ltd., Shenzhen Qianhai Jusda Supply Chain Management Ltd., Shenzhen Zhuxuntong Technology Co., Ltd., Shenzhen Foxconn Advanced Manufacturing Capacity Training University, ShenZhen Fuhongxun Technology Co., Ltd., Shenzhen Fortune Fintech Co., Ltd., Shenzhen Fertile Plan International Logistics Co., Ltd., Shenzhen Fu Neng New Energy Technology Co., Ltd., ShenZhen Fulianwang Internet Of Things Intelligent Home Furnishing Co., Ltd., Shenzhen Fu Rong Inclusive Finance Co., Ltd., Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd., Shenzhen Fuhongjie Technology Service Co., Ltd., Shenzhen Dengmao Science And Technology Company, 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 Zhanggongzhi Technology Service Co., Ltd., Shenzhen Intelligent Manufacturing Valley Industrial Internet Innovation Center Co., Ltd., Fulian Intelligent Workshop (Shenzhen) Co., Ltd., Shenzhen Dingyuanyuan Technology Service Co., Ltd., Shenzhen Jingjiang Yunchuang Technology Co., Ltd., Shenzhen Jingji Precision Machinery Trade Co., Ltd., Innovative & Intelligent Factory Accelerator (Shenzhen) Co., Ltd., InnoPower Beijing Technology Co., Ltd., Foxconn Agricultural Technology (Shenzhen) Co., Ltd., Foxconn Innovation Industry Development Group Co., Ltd., Fu You Wan De Trading Co., Ltd., Fujia Zhichuang (Shenzhen) Technology Co., Ltd., Fu MinG Tuo property management (ShenZhen) Co., Ltd., Fujintong Financial Information Serves (Shanghai) Co., Ltd., Fulian Precision Electronics (Zhengzhou) Co., Ltd., Industrial Fulian (Fujian) Digital Technology Co., Ltd., FuXiang Private equity investment fund joint venture, Fumeng Electronical Technology (Heze) Co., Ltd., Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd., Rich Dreams Network Technology (Hangzhou) Limited, Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd., Shanxi Yuding Precision Technology Co., Ltd., Fulian Technology (Zhoukou) Co., Ltd., Fulian Technology (Wuhan) Co., Ltd., Fulian Technology (Jiyuan) Co., Ltd., Fulian Technology (Lankao) Co., Ltd., Fulian Technology (Hebi) Co., Ltd., Fulian System Integration Electronics (Hangzhou) Co., Ltd., Fulian System Integration Electronics (Haining) Co., Ltd., Fujiyun (Shenzhen) Technology Co., Ltd., Fulian Intelligent Workshop (Zhengzhou) Co., Ltd., Fulian Precision Technology Ganzhou Co., Ltd., Flow Vision Technology Company, Fulian 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 Hangtuo Wulian Technology Co., Ltd., Guizhou Fuzhikang Precision Electronics Co., Ltd., Guizhou Fuhuada Precision Electronics Co., Ltd., Sound Solutions International Co., Ltd., SSI Precision Equipment (Zhenjiang) Co., Ltd., Xiamen Futaitong International Logistics Co., Ltd., Jusda Supply Chain Management (Shanghai) Co., Ltd., Jusda Scm (Huaian) Co., Ltd., Jusda Energy Technology (Shanghai) Co., Ltd., Yantaishi Fulitong International Trading Co., Ltd., Yantai Futaitong International Logistics Co., Ltd., Yantai Hongfu Occupation Training School, Ur Material (Yantai) Co., Ltd., JiaShan PV Technology Co., Ltd., Jiaxing Zhixie Trading Co., Ltd., JiaXin Aifengpai Trading Co., Ltd., Guangzhou Wangliu Logistics Co., Ltd., Guangzhou Circutech Technology Co., Ltd., Guangzhou Jusda Supply Chain Management Co., Ltd., Ur Material Technology (Guangzhou) Co., Ltd., China ASEAN Supply Chain Management Co., Ltd., Yulin Yuchai Warehousing Service Co., Ltd., Guangxi Yuchi Zhilian Technology Co., Ltd., Guangxi Youfu Logistics Co., Ltd., Guangxi Dynamic Power Technology Development Co., Ltd., Guangxi Yuchai MRT Logistics Co., Ltd., Guangxi Kairui Supply Chain Management Co., Ltd., Guangxi fumeng innovation technology Co., Ltd., Guangxi Changxing Tire Sales Co., Ltd., Guangxi Changtu Tire Sales Co., Ltd., Guangxi Changda Tire Sales Co., Ltd., Guangxi Changqi Tire Sales Co., Ltd., Guangxi KUKU Supply Chain Technology Co., Ltd., Zhengzhou Yongyang Detection Service Co., Ltd., Zhongyuan Micro-credit Co., Ltd., Zhengzhou Fuyusheng Energy Technology Co., Ltd., Zhengzhou Fuyucheng Agricultural Biotechnology Co., Ltd., Zhengzhou Fulian Hongren Technology Co., Ltd., Zhengzhou Jusda Logistics Co., Ltd., Zhengzhou Zhuxuntong Technology Co., Ltd., Zhengzhou WamaYun Elec. Technology Co., Ltd., Kaopu Information Technology (Beijing) Co., Ltd., Fulian Yuzhan Technology (Hengyang) Co., Ltd., Hengyang Hengzhifu Finance And Accounting Services Co., Ltd., Hengyang Futaihong Precision Industry Co., Ltd., Hengyang Smart Valley Vocational Training School Co., Ltd., Ur Industry Materials (LangFang) Co., Ltd., Ur New Materials Technology (Wuhan) Co., Ltd., Ur Hongxin Testing Technology (Dongguan) Co., Ltd., Ur Hongxin Detection Technology (Shenzhen) Co., Ltd., Jinan Development Property Development Co., Ltd., Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd., Hongfu (Shenzhen) Equity Investment Fund Management Co., Ltd., HongFuCheng Technology (Tianjin) Co., Ltd., Honfucheng Precision Electronics (Chengdu) Co., Ltd., Hongfu Innovation (Hangzhou) Co., Ltd., Fulian Precision Electronics (Tianjin) Co., Ltd., Hongfujing Precision electronic (KaiLi) Co., Ltd., Fulian Precision Electronics (Guiyang) Co., Ltd., Foxtron Vehicle Technologies (Hangzhou) Co., Ltd., Hong Chi Consultant (Shenzhen) Co., Ltd., Hong Ding Management Consultants (Shenzhen) Co., Ltd., Foxway Precision Industry (Hangzhou) Co., Ltd., Sound Intelligent Manufacturing Technology (Zhenjiang) Co., Ltd., Jiangyu Innovation Medical Technology Chengdu Co., Ltd., Penglong Real Estate Development (Jincheng) Co., Ltd.. Except for the investment via the holding companies in Mainland China, other investments except for the investment via the holding companies in Mainland China, other investments shall be approved by Investment Commission of the Ministry of Economic Affairs.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Bonds Payable

September 30, 2023

Table 12

Expressed in thousands of TWD
(Except as otherwise indicated)

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount		Balance as at September 30, 2023	Amortisation for the period	Book value	Status of guarantee	Footnote
						Issued Amount	Repaid Amount					
First debenture issue of 2014	Bank SinoPac Co., Ltd.											
Bond D		2014/3/18	10 years	Note 1	2.00	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -	\$ 2,500,000	None	
Second debenture issue of 2014	"											
Bond D		2014/5/21	10 years	"	1.95	4,200,000	-	4,200,000	-	4,200,000	"	
Third debenture issue of 2014	"											
Bond B		2014/7/8	10 years	"	1.95	6,000,000	-	6,000,000	-	6,000,000	"	
Fourth debenture issue of 2014	"											
Bond D		2014/10/8	10 years	"	2.02	2,200,000	-	2,200,000	-	2,200,000	"	
Bond E		"	12 years	"	2.15	200,000	-	200,000	-	200,000	"	
Second debenture issue of 2015	"											
Bond G		2015/6/24	10 years	"	1.90	500,000	-	500,000	-	500,000	"	
Third debenture issue of 2015	"											
Bond H		2015/9/29	12 years	"	2.00	300,000	-	300,000	-	300,000	"	
Fourth debenture issue of 2015	"											
Bond G		2015/11/30	10 years	"	1.75	100,000	-	100,000	-	100,000	"	
Bond H		"	12 years	"	1.95	200,000	-	200,000	-	200,000	"	
First debenture issue of 2016	"											
Bond F		2016/6/7	7 years	"	0.95	1,800,000	(1,800,000)	-	-	-	"	
Bond G		"	10 years	"	1.20	1,800,000	-	1,800,000	-	1,800,000	"	
Second debenture issue of 2016	"											
Bond F		2016/8/8	7 years	"	0.90	2,900,000	(2,900,000)	-	-	-	"	
First debenture issue of 2017	"											
Bond D		2017/5/17	7 years	"	1.36	900,000	-	900,000	-	900,000	"	
Bond E		"	10 years	"	1.53	400,000	-	400,000	-	400,000	"	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount					Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Balance as at September 30, 2023	Amortisation for the period	Book value		
Second debenture issue of 2017	Bank SinoPac Co., Ltd.											
Bond E		2017/8/8	6 years	Note 1	1.18	\$ 200,000	\$ (200,000)	\$ -	\$ -	\$ -	None	
Bond F		"	7 years	"	1.30	2,000,000	-	2,000,000	-	2,000,000	"	
Bond G		"	10 years	"	1.52	700,000	-	700,000	-	700,000	"	
Third debenture issue of 2017	"											
Bond C		2017/11/16	7 years	"	1.18	1,950,000	-	1,950,000	-	1,950,000	"	
Bond D		"	10 years	"	1.40	1,000,000	-	1,000,000	-	1,000,000	"	
First debenture issue of 2018	"											
Bond B		2018/5/9	5 years	"	0.89	3,100,000	(3,100,000)	-	-	-	"	
Bond C		"	6 years	"	0.96	200,000	-	200,000	-	200,000	"	
Bond D		"	7 years	"	1.05	3,200,000	-	3,200,000	-	3,200,000	"	
Bond E		"	10 years	"	1.35	1,500,000	-	1,500,000	-	1,500,000	"	
Second debenture issue of 2018	"											
Bond C		2018/7/27	5 years	"	0.87	3,900,000	(3,900,000)	-	-	-	"	
Bond D		"	6 years	"	0.92	500,000	-	500,000	-	500,000	"	
Bond E		"	7 years	"	1.00	2,300,000	-	2,300,000	-	2,300,000	"	
Bond F		"	10 years	"	1.30	1,400,000	-	1,400,000	-	1,400,000	"	
First debenture issue of 2019	"											
Bond B		2019/10/22	5 years	"	0.80	1,900,000	-	1,900,000	-	1,900,000	"	
Bond C		"	6 years	"	0.86	500,000	-	500,000	-	500,000	"	
Bond D		"	7 years	"	0.90	2,500,000	-	2,500,000	-	2,500,000	"	
Bond E		"	10 years	"	1.10	950,000	-	950,000	-	950,000	"	
Second debenture issue of 2019	"											
Bond A		2020/1/9	5 years	"	0.81	1,700,000	-	1,700,000	-	1,700,000	"	
Bond B		"	6 years	"	0.85	500,000	-	500,000	-	500,000	"	
Bond C		"	7 years	"	0.92	2,350,000	-	2,350,000	-	2,350,000	"	
Bond D		"	10 years	"	1.12	1,650,000	-	1,650,000	-	1,650,000	"	
First debenture issue of 2020	"											
Bond A		2020/5/14	5 years	"	0.80	1,900,000	-	1,900,000	-	1,900,000	"	
Bond B		"	7 years	"	0.90	4,100,000	-	4,100,000	-	4,100,000	"	
Bond C		"	10 years	"	1.00	600,000	-	600,000	-	600,000	"	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount					Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Balance as at September 30, 2023	Amortisation for the period	Book value		
Second debenture issue of 2020	Bank SinoPac Co., Ltd.											
Bond A		2020/9/9	5 years	Note 1	0.69	\$ 2,850,000	\$ -	\$ 2,850,000	\$ -	\$ 2,850,000	None	
Bond B		"	7 years	"	0.79	3,700,000	-	3,700,000	-	3,700,000	"	
Bond C		"	10 years	"	0.90	1,400,000	-	1,400,000	-	1,400,000	"	
Bond D		"	12 years	"	1.00	300,000	-	300,000	-	300,000	"	
Third debenture issue of 2020	"											
Bond A		2020/12/28	5 years	"	0.53	1,800,000	-	1,800,000	-	1,800,000	"	
Bond B		"	7 years	"	0.63	6,600,000	-	6,600,000	-	6,600,000	"	
Bond C		"	10 years	"	0.68	3,400,000	-	3,400,000	-	3,400,000	"	
Bond D		"	15 years	"	0.90	200,000	-	200,000	-	200,000	"	
First debenture issue of 2021	"											
Bond A		2021/5/14	3 years	"	0.48	1,300,000	-	1,300,000	-	1,300,000	"	
Bond B		"	5 years	"	0.54	2,100,000	-	2,100,000	-	2,100,000	"	
Bond C		"	7 years	"	0.63	5,700,000	-	5,700,000	-	5,700,000	"	
Bond D		"	10 years	"	0.73	2,200,000	-	2,200,000	-	2,200,000	"	
Bond E		"	15 years	"	0.95	700,000	-	700,000	-	700,000	"	
Second debenture issue of 2021	"											
Bond A		2021/9/30	5 years	"	0.51	2,550,000	-	2,550,000	-	2,550,000	"	
Bond B		"	7 years	"	0.62	10,300,000	-	10,300,000	-	10,300,000	"	
Bond C		"	10 years	"	0.70	2,400,000	-	2,400,000	-	2,400,000	"	
Bond D		"	15 years	"	0.84	200,000	-	200,000	-	200,000	"	
Third debenture issue of 2021	"											
Bond A		2021/12/8	3 years	"	0.55	1,000,000	-	1,000,000	-	1,000,000	"	
Bond B		"	5 years	"	0.63	5,500,000	-	5,500,000	-	5,500,000	"	
Bond C		"	7 years	"	0.72	4,000,000	-	4,000,000	-	4,000,000	"	
Bond D		"	10 years	"	0.82	1,650,000	-	1,650,000	-	1,650,000	"	
First debenture issue of 2022	"											
Bond A		2022/5/6	3 years	"	1.05	200,000	-	200,000	-	200,000	"	
Bond B		"	5 years	"	1.15	3,500,000	-	3,500,000	-	3,500,000	"	
Bond C		"	7 years	"	1.20	800,000	-	800,000	-	800,000	"	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount					Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Balance as at September 30, 2023	Amortisation for the period	Book value		
Second debenture issue of 2022	Bank SinoPac Co., Ltd.											
Bond A		2022/8/18	3 years	Note 1	1.60	\$ 3,200,000	\$ -	\$ 3,200,000	\$ -	\$ 3,200,000	None	
Bond B		"	5 years	"	1.67	5,400,000	-	5,400,000	-	5,400,000	"	
Bond C		"	7 years	"	1.70	1,300,000	-	1,300,000	-	1,300,000	"	
Bond D		"	10 years	"	1.85	700,000	-	700,000	-	700,000	"	
Third debenture issue of 2022	"											
Bond A		2022/10/21	3 years	"	1.65	1,200,000	-	1,200,000	-	1,200,000	"	
Bond B		"	5 years	"	1.75	6,700,000	-	6,700,000	-	6,700,000	"	
Bond C		"	7 years	"	1.80	300,000	-	300,000	-	300,000	"	
Bond D		"	10 years	"	1.95	300,000	-	300,000	-	300,000	"	
First debenture issue of 2023	"											
Bond A		2023/4/20	3 years	"	1.50	1,300,000	-	1,300,000	-	1,300,000	"	
Bond B		"	5 years	"	1.62	12,600,000	-	12,600,000	-	12,600,000	"	
Bond C		"	7 years	"	1.68	4,500,000	-	4,500,000	-	4,500,000	"	
Bond D		"	10 years	"	1.85	2,900,000	-	2,900,000	-	2,900,000	"	
Second debenture issue of 2023	"											
Bond A		2023/7/5	3 years	"	1.52	800,000	-	800,000	-	800,000	"	
Bond B		"	5 years	"	1.62	6,200,000	-	6,200,000	-	6,200,000	"	
Bond C		"	7 years	"	1.68	2,000,000	-	2,000,000	-	2,000,000	"	
Bond D		"	10 years	"	1.83	3,350,000	-	3,350,000	-	3,350,000	"	
Third debenture issue of 2023	"											
Bond A		2023/9/14	3 years	"	1.53	700,000	-	700,000	-	700,000	"	
Bond B		"	5 years	"	1.65	6,300,000	-	6,300,000	-	6,300,000	"	
Bond C		"	7 years	"	1.70	1,900,000	-	1,900,000	-	1,900,000	"	
Bond D		"	10 years	"	1.81	6,300,000	-	6,300,000	-	6,300,000	"	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount		Balance as at September 30, 2023	Amortisation for the period	Book value	Status of guarantee	Footnote
						Issued Amount	Repaid Amount					
Issued Foreign unsecured corporate bonds in the amount of USD	—	2016/9/23	10 years	Note 2	3.00	USD 400,000 thousand	\$ -	USD 400,000 thousand	\$ -	USD 400,000 thousand	None	
Issued Foreign unsecured corporate bonds in the amount of JPY	—	2017/9/20	7 years	"	0.70	JPY 2,500,000 thousand	-	JPY 2,500,000 thousand	-	JPY 2,500,000 thousand	"	
Issued Foreign unsecured corporate bonds in the amount of USD	—	2019/3/12	5 years	"	3.75	USD 700,000 thousand	-	USD 700,000 thousand	-	USD 700,000 thousand	"	
Issued Foreign unsecured corporate bonds in the amount of USD	—	"	10 years	"	4.25	USD 300,000 thousand	-	USD 300,000 thousand	-	USD 300,000 thousand	"	
Issued Foreign unsecured corporate bonds in the amount of USD	—	2020/10/28	5 years	"	1.63	USD 800,000 thousand	-	USD 800,000 thousand	-	USD 800,000 thousand	"	
Issued Foreign unsecured corporate bonds in the amount of USD	—	"	10 years	"	2.50	USD 600,000 thousand	-	USD 600,000 thousand	-	USD 600,000 thousand	"	
Issued Foreign unsecured corporate bonds in the amount of USD	—	2021/8/25	7 years	"	1.88	USD 110,000 thousand	-	USD 110,000 thousand	-	USD 110,000 thousand	"	
First convertible debenture issue of 2018	—	2018/2/12	5 years	"	0.00	1,500,000	(1,500,000)	-	-	-	"	
First convertible debenture issue of 2021	—	2021/8/5	5 years	"	0.00	19,584,600	-	19,183,116	-	19,183,116	"	

Note 1:Principal is due at maturity. Interest is paid annually at simple interest rate.

Note 2:Principal is due at maturity. Interest is paid semi-annually at simple interest rate.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Major Shareholders Information
September 30, 2023

Table 13

Major Shareholders	Shareholding	
	Number of Shares Held	Shareholding Ratio
Terry Gou	1,742,198,518	12.56 %