

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

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

JUNE 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 June 30, 2023 and 2022, and the related consolidated statements of comprehensive income for the three-month and six-month periods ended June 30, 2023 and 2022, as well as the consolidated statements of changes in equity and of cash flows for the six-month periods ended June 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\$325,645,088 thousand and NT\$323,172,154 thousand, constituting 8.65% and 8.20% of the consolidated total assets, and total liabilities of NT\$65,807,102 thousand and NT\$85,395,340 thousand, constituting 3.02% and 3.62% of the consolidated total liabilities as at June 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\$1,632,498 thousand, (NT\$3,891,380) thousand, (NT\$3,695,962) thousand and NT\$5,866,141 thousand, constituting 16.05%, 58.55%, 24.23% and 6.50% of the consolidated total comprehensive income for the three-month and six-month periods ended June 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 June 30, 2023 and 2022.

Qualified conclusion

Based on our reviews and the review reports of other auditors, except for the adjustments to the consolidated financial statements, if any, as might have been determined to be necessary had the financial statements of certain insignificant consolidated subsidiaries, investments accounted for using the equity method and the information disclosed in Note 13 been reviewed by independent auditors as described in the *Basis for qualified conclusion* section above, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as at June 30, 2023 and 2022, and of its consolidated financial performance for the three-month and six-month periods ended June 30, 2023 and 2022 and its consolidated cash flows for the six-month periods ended June 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.

Other matter-Review Reports By Other Independent Auditors

We did not review the financial statements of certain consolidated subsidiaries. Those financial statements were reviewed by other independent auditors, whose reports thereon have been furnished to us, and our conclusion expressed herein, insofar as it relates to the amounts included in the financial statements was based solely on the review reports of other independent auditors. Total assets of these consolidated subsidiaries amounted to NT\$137,295,436 thousand and NT\$147,900,503 thousand, constituting 3.65% and 3.75% of the consolidated total assets as at June 30, 2023 and 2022, respectively, and the operating revenue amounted to NT\$39,278,113 thousand, NT\$45,969,419 thousand, NT\$68,712,201 thousand and NT\$98,270,685 thousand, constituting 3.01%, 3.04%, 2.48% and 3.37% of the consolidated total operating revenue for the three-month and six-month periods ended June 30, 2023 and 2022, respectively.

Hsu, Sheng-Chung Hsu, Chieh-Ju
For and on behalf of PricewaterhouseCoopers, Taiwan
August 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

JUNE 30, 2023, DECEMBER 31, 2022 AND JUNE 30, 2022

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Assets			June 30, 2023		December 31, 2022		June 30, 2022	
			Amount	%	Amount	%	Amount	%
Current assets								
1100	Cash and cash equivalents	6(1)	\$ 1,187,732,906	32	\$ 1,062,326,324	26	\$ 1,223,110,472	31
1110	Financial assets at fair value through profit or loss - current	6(2)	4,402,290	-	4,664,142	-	8,972,234	-
1120	Financial assets at fair value through other comprehensive income - current	6(3)	-	-	44,069	-	177,607	-
1136	Financial assets at amortised cost, net - current	6(4) and 8	44,541,898	1	17,696,967	-	38,315,416	1
1139	Financial assets for hedging - current	6(5)	21,694	-	-	-	147,879	-
1170	Accounts receivable, net	6(6)	772,488,971	21	1,060,980,085	26	914,383,069	23
1180	Accounts receivable - related parties, net	7	18,444,216	-	37,710,086	1	22,946,914	1
1200	Other receivables		62,286,256	2	56,002,627	1	51,013,746	1
1210	Other receivables - related parties	7	6,006,488	-	1,719,679	-	5,142,038	-
130X	Inventories	6(8)	758,844,903	20	939,022,052	23	750,872,484	19
1410	Prepayments		14,790,123	-	17,280,096	-	18,554,821	1
1470	Other current assets	6(4)	1,417,002	-	3,059,394	-	9,500,611	-
11XX	Total current assets		2,870,976,747	76	3,200,505,521	77	3,043,137,291	77
Non-current assets								
1510	Financial assets at fair value through profit or loss - non-current	6(2)	90,387,167	3	88,397,440	2	79,959,192	2
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	81,205,111	2	84,586,400	2	101,680,606	3
1535	Financial assets at amortised cost, net-non-current	6(4)	5,486,287	-	12,913,993	-	13,554,381	-
1550	Investments accounted for using equity method	6(9)	202,477,928	5	239,489,049	6	233,223,580	6
1600	Property, plant and equipment	6(10), 7 and 8	363,748,693	10	362,404,684	9	325,892,707	8
1755	Right-of-use assets	6(11), 7 and 8	41,009,926	1	40,405,796	1	40,576,048	1
1760	Investment property - net	6(13)	10,016,975	-	10,438,085	-	10,371,189	-
1780	Intangible assets	6(14)	45,680,425	1	46,660,039	1	45,823,149	1
1840	Deferred income tax assets		20,748,296	1	20,761,532	1	21,679,966	1
1900	Other non-current assets	6(12)(15)	30,843,624	1	27,411,741	1	27,326,334	1
15XX	Total non-current assets		891,604,432	24	933,468,759	23	900,087,152	23
1XXX	Total assets		\$ 3,762,581,179	100	\$ 4,133,974,280	100	\$ 3,943,224,443	100

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

Liabilities and Equity			June 30, 2023		December 31, 2022		June 30, 2022	
			Amount	%	Amount	%	Amount	%
Current liabilities								
2100	Short-term loans	6(17)	\$ 489,184,615	13	\$ 582,610,083	14	\$ 709,689,241	18
2110	Short-term notes and bills payable	6(16)	64,127,088	2	31,491,497	1	27,422,321	1
2120	Financial liabilities at fair value through profit or loss - current	6(2)	5,194,685	-	3,595,029	-	536,411	-
2126	Financial liabilities for hedging - current	6(5)	-	-	-	-	705,586	-
2170	Accounts payable		761,401,797	20	1,050,264,198	25	810,857,717	21
2180	Accounts payable - related parties	7	12,855,902	-	18,676,748	-	12,616,877	-
2200	Other payables	6(18) and 7	282,992,600	8	246,735,591	6	277,130,705	7
2230	Current tax liabilities		17,081,304	-	24,602,394	1	20,268,244	1
2250	Provisions for liabilities - current	6(25)	3,195,424	-	3,891,380	-	3,522,260	-
2280	Lease liabilities - current	7	7,446,814	-	8,333,100	-	8,625,620	-
2320	Long-term liabilities, current portion	6(20)(21)	76,719,985	2	33,092,726	1	33,769,197	1
2399	Other current liabilities - other	6(19)	99,892,797	3	110,520,773	3	94,394,941	2
21XX	Total current liabilities		1,820,093,011	48	2,113,813,519	51	1,999,539,120	51
Non-current liabilities								
2530	Corporate bonds payable	6(20)	236,889,681	7	245,282,706	6	230,260,706	6
2540	Long-term loans	6(21)	48,337,806	2	55,734,601	1	65,887,451	2
2550	Provisions for liabilities - non-current	6(25)	2,571,344	-	459,026	-	433,892	-
2570	Deferred income tax liabilities		40,965,889	1	39,123,808	1	33,381,635	1
2580	Lease liabilities - non-current	7	16,624,073	-	17,461,579	1	17,116,265	-
2600	Other non-current liabilities	6(24)	12,798,994	-	11,568,002	-	11,565,963	-
25XX	Total non-current liabilities		358,187,787	10	369,629,722	9	358,645,912	9
2XXX	Total liabilities		2,178,280,798	58	2,483,443,241	60	2,358,185,032	60
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	4
	Capital reserve	6(27)						
3200	Capital surplus		194,154,369	5	193,794,160	5	199,713,923	5
	Retained earnings	6(28)						
3310	Legal reserve		199,205,382	5	184,894,008	4	184,894,008	5
3320	Special reserve		82,154,208	2	89,505,893	2	89,505,893	2
3350	Unappropriated retained earnings		891,581,628	24	925,890,351	22	846,065,842	21
	Other equity interest	6(29)						
3400	Other equity interest		(113,002,871)	(3)	(82,154,208)	(2)	(68,028,274)	(2)
3500	Treasury stocks	6(26)	(15,194)	-	(15,194)	-	(15,194)	-
31XX	Equity attributable to owners of the parent		1,392,707,428	37	1,450,544,916	35	1,390,766,104	35
36XX	Non-controlling interest	6(30)	191,592,953	5	199,986,123	5	194,273,307	5
3XXX	Total equity		1,584,300,381	42	1,650,531,039	40	1,585,039,411	40
	Commitments and contingent liabilities	9						
	Subsequent events	11						
3X2X	Total liabilities and equity		\$ 3,762,581,179	100	\$ 4,133,974,280	100	\$ 3,943,224,443	100

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

SIX MONTHS ENDED JUNE 30, 2023 AND 2022

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

Items	Notes	Three months ended June 30				Six months ended June 30			
		2023		2022		2023		2022	
		Amount	%	Amount	%	Amount	%	Amount	%
4000 Operating revenue	6(31) and 7	\$ 1,304,548,195	100	\$ 1,509,810,592	100	\$ 2,766,985,529	100	\$ 2,917,363,759	100
5000 Operating costs	6(8)(35) and 7	(1,220,971,011)	(94)	(1,413,182,868)	(94)	(2,595,073,890)	(94)	(2,735,970,357)	(94)
5900 Net operating margin		83,577,184	6	96,627,724	6	171,911,639	6	181,393,402	6
Operating expenses	6(35)								
6100 Selling expenses		(5,205,605)	-	(7,144,907)	-	(11,569,086)	-	(13,833,150)	-
6200 General and administrative expenses		(21,253,681)	(2)	(19,380,727)	(1)	(38,766,317)	(1)	(36,374,244)	(1)
6300 Research and development expenses		(26,192,503)	(2)	(25,765,562)	(2)	(50,127,816)	(2)	(50,180,176)	(2)
6000 Total operating expenses		(52,651,789)	(4)	(52,291,196)	(3)	(100,463,219)	(3)	(100,387,570)	(3)
6900 Operating profit		30,925,395	2	44,336,528	3	71,448,420	3	81,005,832	3
Non-operating income and expenses									
7100 Interest income	6(32)	22,571,860	2	10,278,424	1	39,101,562	1	17,275,280	1
7010 Other income	6(33)	2,942,167	-	2,463,304	-	4,330,774	-	3,887,944	-
7020 Other gains and losses	6(34)	6,802,092	1	(6,492,267)	-	2,468,260	-	(12,191,223)	(1)
7050 Finance costs	6(37)	(16,805,075)	(1)	(7,065,362)	(1)	(31,557,098)	(1)	(11,928,944)	-
7060 Share of profit (loss) of associates and joint ventures accounted for using equity method	6(9)	1,268,805	-	3,416,606	-	(17,683,389)	(1)	5,815,679	-
7000 Total non-operating income and expenses		16,779,849	2	2,600,705	-	(3,339,891)	(1)	2,858,736	-
7900 Profit before income tax		47,705,244	4	46,937,233	3	68,108,529	2	83,864,568	3
7950 Income tax expense	6(38)	(12,262,154)	(1)	(12,273,518)	(1)	(19,066,090)	(1)	(19,591,426)	(1)
8200 Profit for the period		\$ 35,443,090	3	\$ 34,663,715	2	\$ 49,042,439	1	\$ 64,273,142	2

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

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

Items	Notes	Three months ended June 30				Six months ended June 30			
		2023		2022		2023		2022	
		Amount	%	Amount	%	Amount	%	Amount	%
Other comprehensive income (loss)									
Components of other comprehensive 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(3)(29)(30)	\$ (5,465,292)	-	\$ (10,437,433)	(1)	\$ (3,142,273)	-	\$ (18,579,195)	(1)
8320 Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method	6(29)	(486,174)	-	(1,329,631)	-	266,225	-	(3,915,029)	-
8349 Income tax related to components of other comprehensive income (loss) that will not be reclassified to profit or loss	6(38)	(100,668)	-	(77,924)	-	(326,424)	-	962,074	-
8310 Other comprehensive loss that will not be reclassified to profit or loss		(6,052,134)	-	(11,844,988)	(1)	(3,202,472)	-	(21,532,150)	(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)	(35,511,521)	(3)	(8,396,003)	(1)	(25,990,956)	(1)	55,302,108	2
8368 Loss on hedging instrument	6(5)	(303,315)	-	(243,973)	-	(403,158)	-	(388,286)	-
8370 Share of other comprehensive loss of associates and joint ventures accounted for using equity method	6(29)	(3,762,650)	-	(7,568,622)	-	(4,223,549)	-	(7,473,329)	-
8399 Income tax related to components of other comprehensive loss that will be reclassified to profit or loss	6(38)	15,370	-	36,596	-	30,345	-	58,243	-
8360 Other comprehensive (loss) income that will be reclassified to profit or loss		(39,562,116)	(3)	(16,172,002)	(1)	(30,587,318)	(1)	47,498,736	2
8300 Other comprehensive income (loss) for the period		<u>\$ (45,614,250)</u>	<u>(3)</u>	<u>\$ (28,016,990)</u>	<u>(2)</u>	<u>\$ (33,789,790)</u>	<u>(1)</u>	<u>\$ 25,966,586</u>	<u>1</u>
8500 Total comprehensive income (loss) for the period		<u><u>\$ (10,171,160)</u></u>	<u><u>-</u></u>	<u><u>\$ 6,646,725</u></u>	<u><u>-</u></u>	<u><u>\$ 15,252,649</u></u>	<u><u>-</u></u>	<u><u>\$ 90,239,728</u></u>	<u><u>3</u></u>
Profit attributable to:									
8610 Owners of the parent		\$ 33,000,547	3	\$ 33,293,979	2	\$ 45,825,242	2	\$ 62,744,281	2
8620 Non-controlling interest		2,442,543	-	1,369,736	-	3,217,197	-	1,528,861	-
		<u>\$ 35,443,090</u>	<u>3</u>	<u>\$ 34,663,715</u>	<u>2</u>	<u>\$ 49,042,439</u>	<u>2</u>	<u>\$ 64,273,142</u>	<u>2</u>
Comprehensive income (loss) attributable to:									
8710 Owners of the parent		\$ (8,086,181)	(1)	\$ 7,390,691	-	\$ 15,966,331	1	\$ 84,876,928	3
8720 Non-controlling interest		(2,084,979)	-	(743,966)	-	(713,682)	-	5,362,800	-
		<u>\$ (10,171,160)</u>	<u>(1)</u>	<u>\$ 6,646,725</u>	<u>-</u>	<u>\$ 15,252,649</u>	<u>1</u>	<u>\$ 90,239,728</u>	<u>3</u>
Earnings per share (in dollars)	6(39)								
9750 Basic earnings per share		<u>\$ 2.38</u>		<u>\$ 2.40</u>		<u>\$ 3.31</u>		<u>\$ 4.53</u>	
9850 Diluted earnings per share		<u>\$ 2.35</u>		<u>\$ 2.36</u>		<u>\$ 3.26</u>		<u>\$ 4.44</u>	

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

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

Equity attributable to owners of the parent												
Notes	Retained Earnings					Other Equity Interest				Total	Non-controlling interest	Total equity
	Common stock	Capital reserve	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments	Treasury stocks			
2022												
Balance at January 1, 2022	\$ 138,629,906	\$ 202,084,430	\$ 170,755,591	\$ 87,315,126	\$ 871,193,344	\$ (146,312,958)	\$ 56,641,420	\$ 165,645	\$ (15,194)	\$ 1,380,457,310	\$ 192,802,808	\$ 1,573,260,118
Profit	-	-	-	-	62,744,281	-	-	-	-	62,744,281	1,528,861	64,273,142
Other comprehensive income (loss)	6(29)(30)	-	-	-	-	43,177,416	(20,766,340)	(278,429)	-	22,132,647	3,833,939	25,966,586
Total comprehensive income (loss)		-	-	-	62,744,281	43,177,416	(20,766,340)	(278,429)	-	84,876,928	5,362,800	90,239,728
Appropriations of 2021 earnings:	6(28)											
Legal reserve		-	-	14,138,417	(14,138,417)	-	-	-	-	-	-	-
Special reserve		-	-	-	2,190,767	(2,190,767)	-	-	-	-	-	-
Cash dividends		-	-	-	(72,087,551)	-	-	-	-	(72,087,551)	-	(72,087,551)
Changes in equity of associates and joint ventures accounted for using the equity method	6(27)	-	370,015	-	(292,913)	-	-	-	-	77,102	-	77,102
Adjustments arising from changes in percentage of ownership in subsidiaries	6(27)	-	(2,740,522)	-	182,837	-	-	-	-	(2,557,685)	-	(2,557,685)
Decrease in non-controlling interests	6(30)	-	-	-	-	-	-	-	-	-	(3,892,301)	(3,892,301)
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	655,028	-	(655,028)	-	-	-	-	-
Balance at June 30, 2022		\$ 138,629,906	\$ 199,713,923	\$ 184,894,008	\$ 89,505,893	\$ 846,065,842	\$ (103,135,542)	\$ 35,220,052	\$ (112,784)	\$ (15,194)	1,390,766,104	1,585,039,411
2023												
Balance at January 1, 2023		\$ 138,629,906	\$ 193,794,160	\$ 184,894,008	\$ 89,505,893	\$ 925,890,351	\$ (96,680,590)	\$ 14,526,382	\$ -	\$ (15,194)	\$ 1,450,544,916	\$ 1,650,531,039
Profit		-	-	-	-	45,825,242	-	-	-	-	45,825,242	3,217,197
Other comprehensive loss	6(29)(30)	-	-	-	-	(27,223,942)	(2,334,161)	(300,808)	-	(29,858,911)	(3,930,879)	(33,789,790)
Total comprehensive income (loss)		-	-	-	-	45,825,242	(27,223,942)	(300,808)	-	15,966,331	(713,682)	15,252,649
Appropriations of 2022 earnings:	6(28)											
Legal reserve		-	-	14,311,374	(14,311,374)	-	-	-	-	-	-	-
Special reserve		-	-	-	(7,351,685)	7,351,685	-	-	-	-	-	-
Cash dividends		-	-	-	(73,473,850)	-	-	-	-	(73,473,850)	-	(73,473,850)
Changes in equity of associates and joint ventures accounted for using the equity method	6(27)	-	688,092	-	(659,038)	-	-	-	-	29,054	-	29,054
Adjustments arising from changes in percentage of ownership in subsidiaries	6(27)	-	1,160,557	-	(34,075)	-	-	-	-	1,126,482	-	1,126,482
Disposal of investments accounted for using equity method	6(9)	-	(1,488,440)	-	(28,941)	2,935	28,941	-	-	(1,485,505)	-	(1,485,505)
Decrease in non-controlling interests	6(30)	-	-	-	-	-	-	-	-	-	(7,679,488)	(7,679,488)
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	1,021,628	-	(1,021,628)	-	-	-	-	-
Balance at June 30, 2023		\$ 138,629,906	\$ 194,154,369	\$ 199,205,382	\$ 82,154,208	\$ 891,581,628	\$ (123,901,597)	\$ 11,199,534	\$ (300,808)	\$ (15,194)	\$ 1,392,707,428	\$ 1,584,300,381

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

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

		Six months ended June 30	
	Notes	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before income tax		\$ 68,108,529	\$ 83,864,568
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(35)	37,784,818	37,372,864
Amortization	6(35)	2,931,133	3,035,543
Cost of share-based payments	6(36)	1,246,608	901,917
Provision for doubtful accounts and sales discount	12(2)	1,516,999	888,230
Impairment loss	6(34)	482,537	-
Gain on disposal of property, plant and equipment, net	6(34)	(3,024,738)	(12,865)
Loss on financial assets or liabilities at fair value through profit or loss, net	6(34)	12,615,679	10,809,222
Share of profit of associates and joint ventures accounted for using equity method	6(9)	17,683,389	(5,815,679)
Gain on disposal of investments	6(34)	(5,037,747)	(1,514,194)
Interest expense	6(37)	31,177,778	11,844,246
Interest income	6(32)	(39,101,562)	(17,275,280)
Dividend income	6(33)	(1,739,634)	(1,843,665)
Gain from lease modification	6(11)	(258,040)	-
Loss on disposal of intangible assets	6(34)	275,799	-
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss, mandatorily measured at fair value		(10,191,185)	(2,443,570)
Hedging instruments		(424,851)	1,296,449
Notes receivable		63,573	289,292
Accounts receivable		280,259,309	227,144,320
Accounts receivable - related parties		19,015,002	13,368,621
Other receivables		(1,583,740)	1,274,917
Inventories		169,758,259	(61,773,319)
Prepayments		2,489,972	(488,390)
Changes in operating liabilities			
Accounts payable		(280,966,452)	(260,485,228)
Accounts payable - related parties		(5,584,542)	(8,888,705)
Other payables		(42,922,492)	(8,079,509)
Provisions for liabilities		1,416,362	648,919
Contract liabilities		(4,396,995)	5,039,901
Other current liabilities		(6,323,573)	27,640,600
Accrued pension liabilities		(117,235)	(17,022)
Cash inflow generated from operations		245,152,960	56,782,183
Income taxes paid		(25,027,943)	(24,855,621)
Net cash flows from operating activities		220,125,017	31,926,562

(Continued)

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

		Six months ended June 30	
	Notes	2023	2022
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through profit or loss		\$ (2,948,353)	\$ (5,138,453)
Proceeds from disposal of financial assets at fair value through profit or loss		88,668	-
(Acquisition) disposal of financial assets at amortised cost - current		(25,613,232)	19,285,235
Acquisition of financial assets at amortised cost-non-current		(817,685)	(2,361,020)
Proceeds from disposal of financial assets at amortised cost-non-current		3,885,841	-
Repayment of financial assets at amortised cost at due date		2,864,680	2,877,225
Acquisition of financial assets at fair value through other comprehensive income		(1,359,733)	(3,614,225)
Proceeds from disposal of financial assets at fair value through other comprehensive income		1,651,567	214,066
Decrease in other receivables due from related parties		52,233	1,166,118
Decrease in other receivables		-	130,556
Decrease in other current assets		2,169,965	2,746,776
Net cash flow from acquisition of subsidiaries		-	214,396
Proceeds from disposal of subsidiaries		1,317,439	1,392,865
Acquisition of investments accounted for using equity method		(3,006,894)	(44,546,851)
Proceeds from disposal of investments accounted for using equity method		1,633,624	202,583
Return of capital from investments accounted for using equity method	6(9)	13,733,122	-
Acquisition of property, plant and equipment	6(40)	(47,577,457)	(45,393,921)
Proceeds from disposal of property, plant and equipment	6(41)	6,123,814	2,152,156
Acquisition of investment properties		-	(3,359)
Proceeds from disposal of investment properties		40,667	30,526
Acquisition of right-of-use assets		(1,200,812)	(78,908)
Acquisition of intangible assets		(1,128,375)	(524,506)
Proceeds from disposal of intangible assets		120,601	-
Increase in other non-current assets		(4,825,772)	(2,074,010)
Dividends received		3,347,287	7,527,194
Interest received		33,045,020	21,698,037
Other investing activities		(362,422)	470,126
Exchange of intangible assets received	6(14)	-	299,630
Net cash flows used in investing activities		(18,766,207)	(43,327,764)
CASH FLOWS FROM FINANCING ACTIVITIES			
(Decrease) increase in short-term loans		(87,290,023)	150,727,006
Increase in short-term notes and bills payable		32,754,233	3,481,803
Proceeds from issuing bonds		21,300,000	4,500,000
Repayments of bonds		(6,400,000)	(11,400,000)
Proceeds from long-term debt		17,522,054	16,777,974
Repayments of long-term debt		(6,768,869)	(3,085,031)
Increase (decrease) in other non-current liabilities		1,803,246	(260,744)
Payment of lease liabilities		(5,163,130)	(4,732,670)
Changes in other non-controlling interests	6(30)	(431,783)	(61,933)
Interest paid		(24,487,902)	(11,858,021)
Net cash flows (used in) from financing activities		(57,162,174)	144,088,384
Net effect of changes in foreign currency exchange rates		(18,790,054)	31,006,279
Net increase in cash and cash equivalents		125,406,582	163,693,461
Cash and cash equivalents at beginning of period		1,062,326,324	1,059,417,011
Cash and cash equivalents at end of period		\$ 1,187,732,906	\$ 1,223,110,472

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIODS ENDED JUNE 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 August 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

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

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

None.

(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:

<u>New Standards, Interpretations and Amendments</u>	<u>Effective date by International Accounting Standards Board</u>
Amendments to IFRS 10 and IAS 28, 'Sale or contribution of assets between an investor and its associate or joint venture'	To be determined by International Accounting Standards Board
Amendments to IFRS 16, 'Lease liability in a sale and leaseback'	January 1, 2024
IFRS 17, 'Insurance contracts'	January 1, 2023
Amendments to IFRS 17, 'Insurance contracts'	January 1, 2023
Amendment to IFRS 17, 'Initial application of IFRS 17 and IFRS 9 – comparative information'	January 1, 2023
Amendments to IAS 1, 'Classification of liabilities as current or non-current'	January 1, 2024
Amendments to IAS 1, 'Non-current liabilities with covenants'	January 1, 2024
Amendments to IAS 7 and IFRS 7, 'Supplier finance arrangements'	January 1, 2024
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.

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
			June 30, 2023	December 31, 2022	June 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)
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Ltd. and subsidiaries	Investment holdings in hi-tech companies in Asia-Pacific and America	100	100	100	(f)
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	(f)
Hon Hai Precision Industry Co., Ltd.	Bao Shin International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing of computer terminal monitors and related components and computers and peripheral equipment	100	100	100	(c) (f)
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	(f)
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	(f)

Investor	Subsidiary	Main Business Activities	Ownership (%)			Notes
			June 30, 2023	December 31, 2022	June 30, 2022	
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	(f)
Hon Hai Precision Industry Co., Ltd.	Hon Hai/ Foxconn Logistics California LLC.	Logistics services in America	100	100	100	(f)
Hon Hai Precision Industry Co., Ltd.	Hon Hai/ Foxconn Logistics Texas LLC.	Logistics services in America	100	100	100	(f)
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	(f)
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore (Pte) Ltd. and subsidiaries	Asia-Pacific sales company and development of educational technology	100	100	100	(f)
Hon Hai Precision Industry Co., Ltd.	Foxconn International Inc.	Patent applications in America	100	100	100	(f)
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Leasing services	100	100	100	(f)
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	(f)
Hon Hai Precision Industry Co., Ltd.	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	100	100	100	(f)
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	(f)
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	(e)
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V.- Netherlands and subsidiaries	Investment holdings in companies in Europe	100	100	100	(f)

Investor	Subsidiary	Main Business Activities	Ownership (%)			Notes
			June 30, 2023	December 31, 2022	June 30, 2022	
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	(f)
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	(f)
Hon Hai Precision Industry Co., Ltd.	ECMMS Precision Singapore Pte. Ltd.	Manufacturing and sales of computers and data processing equipment	100	100	100	(f)
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Eletronicos Ltda.	Manufacturing WIFI cards and modules	100	100	100	(f)
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	(f)
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	(f)
Hon Hai Precision Industry Co., Ltd.	Socle Technology Corporation	Design, manufacture and sales of electronic components and software	100	100	100	(f)
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	(f)

(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 Company's subsidiary, Bon Shin International Investment Co., Ltd., participated in the cash capital increase of the investee, XSEMI Corporation, whose 49% equity interest was formerly held by Bon Shin International Investment Co., Ltd. through acquiring new shares of XSEMI Corporation at 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. (Asia Pacific) in 2019 and included Asia Pacific as a subsidiary as the Group had acquired the majority voting rights in the shareholders' meeting of Asia Pacific and directed the relevant activities of Asia Pacific. Refer to Note 12(4) for details.
- (e) The Group's subsidiary, Hong Jin Chang Holdings Co., Ltd.-Hong Kong, was dissolved and liquidated during the year ended December 31, 2022.
- (f) The financial statements of the entity as of and for the six-month periods ended June 30, 2023, and 2022 were not reviewed by independent auditors as the entity did not meet the definition of significant subsidiary.
- (g) The financial statements of certain consolidated subsidiaries for the six-month periods ended June 30, 2023, and 2022 were not reviewed by independent auditors, which statements reflect total assets of \$245,369,984 and \$232,018,034, constituting 6.52% and 5.89% of total consolidated assets, and total liabilities of \$65,807,102 and \$85,395,340, constituting 3.02% and 3.62% of the consolidated total liabilities as of June 30, 2023 and 2022, respectively, as well as total comprehensive income (loss) of \$1,691,584, (\$1,038,812), \$1,655,233 and \$9,012,525, constituting 16.63%, 15.63%, 10.85% and 9.99% 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
		June 30, 2023		December 31, 2022		
		Amount	Ownership %	Amount	Ownership %	
FIH Mobile Limited	Cayman	\$ 17,592,788	36 %	\$ 19,696,413	36 %	
Foxconn Ventures Pte. Ltd.	Singapore	24,747,041	46 %	24,185,933	46 %	
Foxconn Interconnect Technology Limited	Cayman	20,463,594	29 %	20,619,126	29 %	
Foxconn Industrial Internet Co., Ltd.	China	86,464,961	16 %	90,629,262	16 %	
Asia Pacific Telecom Co., Ltd.	Taiwan	14,646,425	63 %	16,172,828	63 %	
		<u>\$163,914,809</u>		<u>\$171,303,562</u>		

Name of subsidiary	Principal place of business	Non-controlling interest		Description
		June 30, 2022		
		Amount	Ownership %	
FIH Mobile Limited	Cayman	\$ 20,949,191	36 %	
Foxconn Ventures Pte. Ltd.	Singapore	23,471,203	46 %	
Foxconn Interconnect Technology Limited	Cayman	20,183,448	29 %	
Foxconn Industrial Internet Co., Ltd.	China	82,255,773	16 %	
Asia Pacific Telecom Co., Ltd.	Taiwan	17,641,887	64 %	
		<u>\$164,501,502</u>		

Summarised financial information of the subsidiary:

Balance sheets

	FIH Mobile Limited		
	June 30, 2023	December 31, 2022	June 30, 2022
Current assets	\$ 116,460,118	\$ 136,840,297	\$ 128,936,556
Non-current assets	28,940,088	32,380,715	33,185,328
Current liabilities	(95,726,846)	(113,885,980)	(103,256,666)
Non-current liabilities	(463,302)	(432,445)	(921,386)
Total net assets	<u>\$ 49,210,058</u>	<u>\$ 54,902,587</u>	<u>\$ 57,943,832</u>

	Foxconn Interconnect Technology Limited		
	June 30, 2023	December 31, 2022	June 30, 2022
Current assets	\$ 91,098,793	\$ 84,882,307	\$ 88,004,486
Non-current assets	52,758,820	54,761,704	55,636,375
Current liabilities	(70,757,522)	(47,273,766)	(53,377,922)
Non-current liabilities	(2,343,690)	(20,295,736)	(19,704,241)
Total net assets	<u>\$ 70,756,401</u>	<u>\$ 72,074,509</u>	<u>\$ 70,558,698</u>

	Foxconn Ventures Pte. Ltd.		
	June 30, 2023	December 31, 2022	June 30, 2022
Current assets	\$ 38,195,701	\$ 36,379,866	\$ 34,765,181
Non-current assets	16,196,638	16,780,432	16,822,723
Current liabilities	(3,237)	(4,402)	(2,842)
Total net assets	<u>\$ 54,389,102</u>	<u>\$ 53,155,896</u>	<u>\$ 51,585,062</u>

	Foxconn Industrial Internet Co., Ltd.		
	June 30, 2023	December 31, 2022	June 30, 2022
Current assets	\$ 1,006,689,940	\$ 1,099,500,421	\$ 1,126,456,820
Non-current assets	141,538,046	154,986,739	133,646,734
Current liabilities	(565,261,664)	(657,564,860)	(701,242,213)
Non-current liabilities	(39,472,302)	(25,032,265)	(40,673,858)
Total net assets	<u>\$ 543,494,020</u>	<u>\$ 571,890,035</u>	<u>\$ 518,187,483</u>

	Asia Pacific Telecom Co., Ltd.		
	June 30, 2023	December 31, 2022	June 30, 2022
Current assets	\$ 2,917,502	\$ 2,450,922	\$ 4,894,647
Non-current assets	35,197,249	37,443,893	39,335,782
Current liabilities	(10,207,814)	(9,819,690)	(11,474,708)
Non-current liabilities	(6,973,034)	(6,723,120)	(7,076,475)
Total net assets	<u>\$ 20,933,903</u>	<u>\$ 23,352,005</u>	<u>\$ 25,679,246</u>

Statements of comprehensive income (loss)

	FIH Mobile Limited	
	Three months ended June 30,	
	2023	2022
Revenue and other operating revenue	\$ 46,955,980	\$ 61,272,310
Profit (loss) for the period from continuing operations	67,400	(157,988)
Other comprehensive loss, net of tax	(5,717,538)	(5,666,559)
Total comprehensive loss for the period	\$ (5,650,138)	\$ (5,824,547)
Comprehensive loss attributable to non-controlling interest	\$ (1,995,444)	\$ (2,109,601)
Dividends paid to non-controlling interest	\$ -	\$ -
	FIH Mobile Limited	
	Six months ended June 30,	
	2023	2022
Revenue and other operating revenue	\$ 85,700,821	\$ 123,129,460
Loss for the period from continuing operations	(1,522,458)	(684,205)
Other comprehensive loss, net of tax	(4,780,774)	(5,652,113)
Total comprehensive loss for the period	\$ (6,303,232)	\$ (6,336,318)
Comprehensive loss attributable to non-controlling interest	\$ (2,227,698)	\$ (2,230,783)
Dividends paid to non-controlling interest	\$ -	\$ -
	Foxconn Interconnect Technology Limited	
	Three months ended June 30,	
	2023	2022
Revenue and other operating revenue	\$ 27,971,058	\$ 30,331,945
Profit for the period from continuing operations	17,371	1,598,888
Other comprehensive loss, net of tax	(2,663,861)	(2,880,303)
Total comprehensive loss for the period	\$ (2,646,490)	\$ (1,281,415)
Comprehensive loss attributable to non-controlling interest	\$ (765,886)	\$ (356,743)
Dividends paid to non-controlling interest	\$ -	\$ -

	Foxconn Interconnect Technology Limited	
	Six months ended June 30,	
	2023	2022
Revenue and other operating revenue	\$ 53,692,760	\$ 58,987,491
(Loss) profit for the period from continuing operations	(265,156)	2,455,158
Other comprehensive loss, net of tax	(2,014,803)	(3,117,154)
Total comprehensive loss for the period	\$ (2,279,959)	\$ (661,996)
Comprehensive loss attributable to non-controlling interest	\$ (508,722)	\$ (189,596)
Dividends paid to non-controlling interest	\$ -	\$ -

	Foxconn Ventures Pte. Ltd.	
	Three months ended June 30,	
	2023	2022
Revenue and other operating revenue	\$ -	\$ -
Profit (loss) for the period from continuing operations	353,246	(2,047,609)
Other comprehensive loss, net of tax	(206,584)	(62,837)
Total comprehensive income (loss) for the period	\$ 146,662	\$ (2,110,446)
Comprehensive income (loss) attributable to non-controlling interest	\$ 58,622	\$ (995,050)
Dividends paid to non-controlling interest	\$ -	\$ -

	Foxconn Ventures Pte. Ltd.	
	Six months ended June 30,	
	2023	2022
Revenue and other operating revenue	\$ -	\$ -
Profit (loss) for the period from continuing operations	873,490	(5,295,410)
Other comprehensive loss, net of tax	(393,833)	(113,839)
Total comprehensive income (loss) for the period	\$ 479,657	\$ (5,409,249)
Comprehensive income (loss) attributable to non-controlling interest	\$ 218,244	\$ (2,525,754)
Dividends paid to non-controlling interest	\$ -	\$ -

	Foxconn Industrial Internet Co., Ltd.	
	Three months ended June 30,	
	2023	2022
Revenue and other operating revenue	\$ 439,906,070	\$ 533,401,912
Profit for the period from continuing operations	17,553,200	15,648,279
Other comprehensive income, net of tax	3,561,196	218,294
Total comprehensive income for the period	\$ 21,114,396	\$ 15,866,573
Comprehensive income attributable to non-controlling interest	\$ 3,314,344	\$ 2,515,246
Dividends paid to non-controlling interest	\$ -	\$ -

	Foxconn Industrial Internet Co., Ltd.	
	Six months ended June 30,	
	2023	2022
Revenue and other operating revenue	\$ 909,862,435	\$ 995,561,278
Profit for the period from continuing operations	30,846,886	29,815,964
Other comprehensive income, net of tax	3,525,523	2,063,772
Total comprehensive income for the period	\$ 34,372,409	\$ 31,879,736
Comprehensive income attributable to non-controlling interest	\$ 5,426,528	\$ 5,067,070
Dividends paid to non-controlling interest	\$ -	\$ -

	Asia Pacific Telecom Co., Ltd.	
	Three months ended June 30,	
	2023	2022
Revenue and other operating revenue	\$ 2,842,973	\$ 3,315,822
Loss for the period from continuing operations	(1,160,082)	(1,390,721)
Other comprehensive income, net of tax	-	-
Total comprehensive loss for the period	\$ (1,160,082)	\$ (1,390,721)
Comprehensive loss attributable to non-controlling interest	\$ (732,496)	\$ (879,200)
Dividends paid to non-controlling interest	\$ -	\$ -

	Asia Pacific Telecom Co., Ltd.	
	Six months ended June 30,	
	2023	2022
Revenue and other operating revenue	\$ 5,839,689	\$ 6,522,503
Loss for the period from continuing operations	(2,418,102)	(2,999,189)
Other comprehensive income, net of tax	-	-
Total comprehensive loss for the period	\$ (2,418,102)	\$ (2,999,189)
Comprehensive loss attributable to non-controlling interest	\$ (1,526,804)	\$ (1,908,627)
Dividends paid to non-controlling interest	\$ -	\$ -
<u>Statements of cash flows</u>		

	FIH Mobile Limited	
	Six months ended June 30,	
	2023	2022
Net cash used in operating activities	\$ (19,209,565)	\$ (6,110,438)
Net cash used in investing activities	(1,168,201)	(2,640,718)
Net cash provided by financing activities	3,285,530	4,978,985
Effect of exchange rates on cash and cash equivalents	(740,135)	(2,223,416)
Decrease in cash and cash equivalents	(17,832,371)	(5,995,587)
Cash and cash equivalents, beginning of period	55,757,080	54,129,130
Cash and cash equivalents, end of period	\$ 37,924,709	\$ 48,133,543

	Foxconn Interconnect Technology Limited	
	Six months ended June 30,	
	2023	2022
Net cash provided by operating activities	\$ 6,193,799	\$ 5,911,409
Net cash used in investing activities	(1,526,247)	(1,412,938)
Net cash provided by (used in) financing activities	10,731,910	(731,556)
Effect of exchange rates on cash and cash equivalents	(1,055,871)	(1,340,937)
Increase in cash and cash equivalents	14,343,591	2,425,978
Cash and cash equivalents, beginning of period	27,924,075	22,098,518
Cash and cash equivalents, end of period	\$ 42,267,666	\$ 24,524,496

	Foxconn Ventures Pte. Ltd.	
	Six months ended June 30,	
	2023	2022
Net cash used in operating activities	\$ (4,244)	\$ (3,861)
Net cash provided by investing activities	1,285,936	1,314,317
Net cash provided by financing activities	-	-
Effect of exchange rates on cash and cash equivalents	-	-
Increase in cash and cash equivalents	1,281,692	1,310,456
Cash and cash equivalents, beginning of period	36,187,165	32,281,992
Cash and cash equivalents, end of period	<u>\$ 37,468,857</u>	<u>\$ 33,592,448</u>
	Foxconn Industrial Internet Co., Ltd.	
	Six months ended June 30,	
	2023	2022
Net cash provided by (used in) operating activities	\$ 117,167,047	\$ (23,906,465)
Net cash used in investing activities	(7,072,445)	(53,326,925)
Net cash (used in) provided by financing activities	(50,671,623)	52,997,757
Effect of exchange rates on cash and cash equivalents	3,928,155	4,018,235
Increase (decrease) in cash and cash equivalents	63,351,134	(20,217,398)
Cash and cash equivalents, beginning of period	304,830,608	358,861,390
Cash and cash equivalents, end of period	<u>\$ 368,181,742</u>	<u>\$ 338,643,992</u>
	Asia Pacific Telecom Co., Ltd.	
	Six months ended June 30,	
	2023	2022
Net cash provided by operating activities	\$ 930,552	\$ 859,312
Net cash (used in) provided by investing activities	(701,992)	304,698
Net cash provided by (used in) financing activities	221,700	(1,072,221)
Increase in cash and cash equivalents	450,260	91,789
Cash and cash equivalents, beginning of period	208,909	704,003
Cash and cash equivalents, end of period	<u>\$ 659,169</u>	<u>\$ 795,792</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 June 30, 2023, the Group recognised goodwill after impairment assessment of \$18,296,970.

B. Evaluation of inventories

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

As of June 30, 2023, the carrying amount of inventories was \$758,844,903.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>June 30, 2023</u>	<u>December 31, 2022</u>	<u>June 30, 2022</u>
Cash on hand and revolving funds	\$ 39,533	\$ 42,370	\$ 68,512
Checking accounts and demand deposits	868,048,039	848,746,891	840,218,908
Cash equivalents			
Time deposits	310,861,349	211,194,824	373,632,618
Repo bonds	8,783,985	2,342,239	9,190,434
	<u>\$ 1,187,732,906</u>	<u>\$ 1,062,326,324</u>	<u>\$ 1,223,110,472</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>June 30, 2023</u>	<u>December 31, 2022</u>	<u>June 30, 2022</u>
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Equity instruments	\$ 161,518	\$ 89,431	\$ 204,312
Debt instruments	-	-	7,093
Beneficiary certificates	989,070	627,861	3,477,826
Derivatives	3,251,702	3,946,850	5,283,003
	<u>\$ 4,402,290</u>	<u>\$ 4,664,142</u>	<u>\$ 8,972,234</u>
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Equity instruments	\$ 831,458	\$ 1,256,070	\$ 2,395,209
Debt instruments	314,389	840,140	-
Beneficiary certificates	86,322,822	84,191,159	75,131,174
Derivatives	2,918,498	2,110,071	2,432,809
	<u>\$ 90,387,167</u>	<u>\$ 88,397,440</u>	<u>\$ 79,959,192</u>
<u>Liabilities</u>	<u>June 30, 2023</u>	<u>December 31, 2022</u>	<u>June 30, 2022</u>
Current items:			
Financial liabilities mandatorily measured at fair value through profit or loss			
Derivatives	<u>\$ (5,194,685)</u>	<u>\$ (3,595,029)</u>	<u>\$ (536,411)</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:

	Three months ended June 30,	
	2023	2022
Equity instruments	\$ 127,330	\$ (293,861)
Debt instruments	(328,793)	(27,870)
Beneficiary certificates	(402,472)	(6,737,915)
Derivatives	(9,013,765)	2,667,208
	<u>\$ (9,617,700)</u>	<u>\$ (4,392,438)</u>

	Six months ended June 30,	
	2023	2022
Equity instruments	\$ 31,914	\$ (766,540)
Debt instruments	(527,022)	(27,870)
Beneficiary certificates	(443,009)	(13,361,332)
Derivatives	(11,677,562)	3,346,520
	<u>\$ (12,615,679)</u>	<u>\$ (10,809,222)</u>

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

June 30, 2023			
Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	4,184,000	2023.04.21~2023.10.31
	EUR (BUY)	465,000	2023.06.01~2023.08.07
	MXN (BUY)	3,846,792	2023.05.11~2023.09.28
	USD (SELL)	718,913	2023.05.11~2023.09.28
	CZK (SELL)	5,715,864	2023.06.27~2023.08.30
	TWD (SELL)	119,697,302	2023.04.21~2023.10.31
Cross currency swap contracts	USD (BUY)	700,000	2022.08.10~2023.09.28
	TWD (SELL)	21,338,900	2022.08.10~2023.09.28
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

June 30, 2023			
Derivative Financial Liabilities	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	460,000	2023.03.22~2023.11.03
	JPY (BUY)	46,501,940	2023.05.10~2023.08.15
	RMB (BUY)	54,813,864	2023.05.12~2023.09.27
	USD (SELL)	8,020,000	2023.05.10~2023.09.27
	BRL (SELL)	2,097,921	2023.05.11~2023.07.17
	RMB (SELL)	35,615	2023.03.22~2023.09.26
	TWD (SELL)	1,083,145	2023.06.29~2023.11.03
Cross currency swap contracts	JPY (BUY)	20,000,000	2023.04.24~2023.12.28
	TWD (SELL)	4,478,000	2023.04.24~2023.12.28
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
Cross currency swap contracts	USD (BUY)	1,000,000	2022.02.21~2023.08.24
	JPY (BUY)	20,000,000	2022.10.19~2023.06.28
	TWD (BUY)	9,282,000	2022.11.28~2023.02.01
	RMB (BUY)	378,000	2022.12.14~2023.01.13
	TWD (SELL)	35,207,182	2022.02.21~2023.08.24
	USD (SELL)	300,000	2022.11.28~2023.02.01
Non-current items:			
Cross currency swap contracts	USD (BUY)	400,000	2016.09.13~2026.09.24
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24

December 31, 2022			
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
Cross currency swap contracts	TWD (SELL)	63,685,350	2022.10.04~2023.02.09
	USD (BUY)	800,000	2022.09.12~2023.03.23
	TWD (SELL)	24,862,000	2022.09.12~2023.03.23
June 30, 2022			
Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	1,355,851	2022.05.30~2022.12.23
	RMB (BUY)	4,935,983	2022.05.06~2022.09.23
	THB (BUY)	1,412,360	2022.06.20~2022.07.25
	USD (SELL)	775,000	2022.05.06~2022.09.23
	RMB (SELL)	3,336,185	2022.06.07~2022.08.25
	MXN (SELL)	139,806	2022.05.30~2022.12.23
	BRL (SELL)	1,807,617	2022.06.13~2022.07.27
	INR (SELL)	39,137,850	2022.06.20~2022.07.26
	Cross currency swap contracts	USD (BUY)	3,600,000
TWD (SELL)		102,309,200	2021.08.12~2023.02.24
Non-current items:			
Cross currency swap contracts	USD (BUY)	400,000	2016.09.13~2026.09.24
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24

Derivative Financial Liabilities	Contract amount (Nominal Principal in thousands)	Contract period
Current items:		
Foreign exchange forward contracts		
	USD (BUY)	11,941 2022.03.15~2022.10.21
	JPY (BUY)	27,970,320 2022.06.02~2022.08.15
	KRW (BUY)	742,540,747 2022.06.14~2022.07.28
	MXN (BUY)	2,548,425 2022.06.08~2022.08.29
	RMB (BUY)	2,568,673 2022.03.01~2022.09.27
	TWD (BUY)	16,505,800 2022.06.06~2022.07.18
	USD (SELL)	1,851,870 2022.03.01~2022.09.27
	MXN (SELL)	249,358 2022.03.15~2022.10.21
	RMB (SELL)	39,801 2022.06.02~2022.07.15
Cross currency swap contracts	USD (BUY)	600,000 2022.06.13~2022.12.15
	JPY (BUY)	20,000,000 2022.06.15~2022.12.28
	TWD (SELL)	22,315,000 2022.06.13~2022.12.28

(a) Cross currency swap contracts

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

(b) Forward foreign exchange contracts

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

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

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

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

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

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

Items	June 30, 2023	December 31, 2022	June 30, 2022
Current items:			
Debt instruments	\$ -	\$ 44,069	\$ 177,607
Non-current items:			
Equity instruments	\$ 70,813,400	\$ 67,957,438	\$ 65,650,165
Fair value adjustments	10,391,711	16,628,962	36,030,441
	<u>\$ 81,205,111</u>	<u>\$ 84,586,400</u>	<u>\$ 101,680,606</u>

- A. The Group has elected to classify equity investments that are considered to be strategic investments as financial assets at fair value through other comprehensive income.
- B. Amounts recognised in profit or loss and other comprehensive income in relation to the financial assets at fair value through other comprehensive income are listed below:

	Three months ended June 30,	
	2023	2022
<u>Equity instruments at fair value through other comprehensive income</u>		
Fair value change recognised in other comprehensive loss	\$ (5,465,292)	\$ (10,437,433)
Cumulative gains reclassified to retained earnings due to derecognition	\$ (152,950)	\$ 27,384
Dividend income recognised in profit or loss	\$ 497,871	\$ 477,915
	Six months ended June 30,	
	2023	2022
<u>Equity instruments at fair value through other comprehensive income</u>		
Fair value change recognised in other comprehensive loss	\$ (3,142,273)	\$ (18,579,195)
Cumulative gains reclassified to retained earnings due to derecognition	\$ 1,021,628	\$ 655,028
Dividend income recognised in profit or loss	\$ 500,015	\$ 487,965

- 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	June 30, 2023	December 31, 2022	June 30, 2022
Current items:			
Time deposits with maturity over three months	\$ 42,898,887	\$ 14,533,080	\$ 35,198,214
Financial bonds-trust fund	1,284,600	2,865,200	2,885,350
Restricted bank deposits	272,070	241,910	121,735
Pledged time deposits	86,341	56,777	110,117
	<u>\$ 44,541,898</u>	<u>\$ 17,696,967</u>	<u>\$ 38,315,416</u>
Non-current items:			
Financial bonds-trust fund	\$ 2,141,000	\$ 3,526,400	\$ 3,551,200
Time deposits with maturity over twelve months	3,119,301	9,277,577	9,878,198
Restricted bank deposits	173,134	53,816	54,783
Pledged time deposits	52,852	56,200	70,200
	<u>\$ 5,486,287</u>	<u>\$ 12,913,993</u>	<u>\$ 13,554,381</u>
Other current assets	<u>\$ 1,417,002</u>	<u>\$ 3,059,394</u>	<u>\$ 9,500,611</u>

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

	Three months ended June 30,	
	2023	2022
Interest income	<u>\$ 484,948</u>	<u>\$ 334,823</u>
	Six months ended June 30,	
	2023	2022
Interest income	<u>\$ 787,121</u>	<u>\$ 743,222</u>

B. The Group invested in the trust fund named Guangdong Finance Trust - Peng Yun Tian Hua Collection Fund Trust in December 2017 which was mainly created for the investment in Guangzhou Guangyin Nanyue Intelligent Technology Industrial Investment Partnership. As of June 30, 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	June 30, 2023	December 31, 2022	June 30, 2022
Cash flow hedges:			
<u>Exchange rate risk</u>			
Foreign exchange option	\$ 21,694	\$ -	\$ 147,879
Liabilities	June 30, 2023	December 31, 2022	June 30, 2022
Cash flow hedges:			
<u>Exchange rate risk</u>			
Forward foreign exchange contracts	\$ -	\$ -	\$ (705,586)

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

June 30, 2023				
Hedged items	Hedging instruments	Notional amount		Contract period
<u>Financial assets</u>				
Cash flow hedges:				
Forecast transaction	Foreign exchange option	RMB (BUY)	4,267,300	2023.03.09~2023.12.28
		USD (SELL)	620,000	2023.03.09~2023.12.28
June 30, 2022				
Hedged items	Hedging instruments	Notional amount		Contract period
<u>Financial assets</u>				
Cash flow hedges:				
Forecast transaction	Foreign exchange option	RMB (BUY)	4,985,100	2022.04.22~2022.10.31
		USD (SELL)	750,000	2022.04.22~2022.10.31
<u>Financial liabilities</u>				
Cash flow hedges:				
Forecast transaction	Foreign exchange forward contracts	RMB (BUY)	3,186,260	2022.03.08~2022.07.28
		USD (SELL)	500,000	2022.03.08~2022.07.28

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	(573,672)	(1,111,611)
Less: Reclassified to profit or loss as the hedged item has affected profit or loss	200,859	781,568
At June 30	<u>\$ (372,813)</u>	<u>\$ (134,146)</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

	June 30, 2023	December 31, 2022	June 30, 2022
Notes receivable	\$ 327,552	\$ 396,356	\$ 459,528
Accounts receivable	784,978,631	1,071,849,762	922,440,048
Less: Allowance for uncollectible accounts	(12,817,212)	(11,266,033)	(8,516,507)
	<u>\$ 772,488,971</u>	<u>\$ 1,060,980,085</u>	<u>\$ 914,383,069</u>

A. As of June 30, 2023, December 31, 2022 and June 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 June 30, 2023, December 31, 2022 and June 30, 2022, the Group had accounts receivable classified as financial assets at fair value through other comprehensive income in the amounts of \$88,034,040, \$92,897,750 and \$97,106,342, respectively.

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

The Group does not have any continuing involvement in the transferred accounts receivable. Thus, the Group derecognised the transferred accounts receivable.

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

June 30, 2023			
Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
\$ 37,368,000	\$ 37,368,000	\$ 37,368,000	\$ -
December 31, 2022			
Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
\$ 27,639,000	\$ 27,639,000	\$ 27,639,000	\$ -
June 30, 2022			
Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
\$ 55,882,629	\$ 55,882,629	\$ 55,882,629	\$ -

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

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

E. For the three-month and six-month periods ended June 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

	June 30, 2023	December 31, 2022	June 30, 2022
Tax refund receivable	\$ 29,118,294	\$ 29,236,280	\$ 27,761,053
Interest receivable	16,944,074	10,887,532	6,171,105
Loans to others	-	-	572,631
Government grants receivable	4,688,790	4,013,660	-
Others	11,535,098	11,865,155	16,508,957
	<u>\$ 62,286,256</u>	<u>\$ 56,002,627</u>	<u>\$ 51,013,746</u>

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

(8) Inventories

	June 30, 2023	December 31, 2022	June 30, 2022
Raw materials	\$ 303,191,531	\$ 315,841,715	\$ 335,943,921
Work in process	123,738,862	200,135,075	142,259,801
Finished goods	331,846,455	409,997,122	252,412,879
Inventory in transit	17,735,336	\$ 39,526,287	38,579,750
	<u>776,512,184</u>	<u>965,500,199</u>	<u>769,196,351</u>
Less: Allowance for inventory obsolescence and market price decline	(17,667,281)	(26,478,147)	(18,323,867)
	<u>\$ 758,844,903</u>	<u>\$ 939,022,052</u>	<u>\$ 750,872,484</u>

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

	Three months ended June 30,	
	2023	2022
Cost of inventories sold	\$ 1,224,588,608	\$ 1,413,811,528
(Gain from price recovery)		
Loss on inventory obsolescence and market price decline	(1,963,811)	1,288,697
Revenue from sale of scraps	(1,599,176)	(1,991,256)
Others	(54,610)	73,899
	<u>\$ 1,220,971,011</u>	<u>\$ 1,413,182,868</u>

	Six months ended June 30,	
	2023	2022
Cost of inventories sold	\$ 2,607,196,732	\$ 2,740,884,397
Gain from price recovery	(8,824,847)	(253,542)
Revenue from sale of scraps	(3,341,595)	(4,813,586)
Others	43,600	153,088
	<u>\$ 2,595,073,890</u>	<u>\$ 2,735,970,357</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 June 30, 2023 and six-month periods ended June 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	8,702,330	44,546,851
Disposal of investments accounted for using equity method	(4,764,855)	(1,858,444)
Changes in control of subsidiaries	(1,433,975)	-
Proceeds from capital reduction of investments accounted for using equity method	(14,606,745)	-
Earnings distribution of investments accounted for using equity method	(3,803,418)	(5,868,447)
Share of profit or loss of investments accounted for using equity method	(17,683,389)	5,815,679
Changes in retained earnings	(659,038)	(292,913)
Changes in capital surplus	688,092	370,015
Changes in other equity items	(3,957,324)	(11,388,358)
Impairment loss	(482,537)	-
Others	989,738	7,305,545
At June 30	<u>\$ 202,477,928</u>	<u>\$ 233,223,580</u>
	June 30, 2023	June 30, 2022
Associates	\$ 190,880,735	\$ 226,918,960
Joint ventures	11,597,193	6,304,620
	<u>\$ 202,477,928</u>	<u>\$ 233,223,580</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 \$80,275,104 and \$91,154,120, constituting 2.13% and 2.31% of the consolidated total assets as of June 30, 2023 and 2022, respectively. The share of (loss) profit of associates and joint ventures accounted for using the equity method amounted to (\$59,086), (\$2,852,568), (\$5,351,195) and (\$3,146,384), constituting 0.58%, 42.92%, 35.08% and 3.49% of the consolidated total comprehensive income for the three-month and six-month periods ended June 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. The above additions and disposals of investments accounted for under equity method included the amount transferred in from other accounts or recognised as disposal transferred out.

F. The abovementioned changes in other equity items refer to recognition of currency translation differences of associates and unrealised gains (losses) on valuation of financial assets. Others arise from the translation of the financial statements of the foreign operations' associates into the Group's presentation currency.

G. Associates

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

Company name	Principal place of business	Shareholding ratio			Nature of relationship	Method of measurement
		June 30, 2023	December 31, 2022	June 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		
	June 30, 2023	December 31, 2022	June 30, 2022
Current assets	\$ 222,937,585	\$ 283,275,149	\$ 260,742,890
Non-current assets	154,255,190	212,357,361	210,931,415
Current liabilities	(190,545,040)	(220,950,582)	(191,144,291)
Non-current liabilities	(128,040,025)	(163,825,035)	(162,964,416)
Total net assets	58,607,710	110,856,893	117,565,598
Effect of accounting principles	(3,474,368)	(4,598,929)	2,506,325
Fair value adjustment of trademarks, other intangible net assets and tangible net assets	83,732,902	90,929,084	85,687,547
Total net assets after adjustment	<u>\$ 138,866,244</u>	<u>\$ 197,187,048</u>	<u>\$ 205,759,470</u>
Share in associate's net assets	\$ 46,365,240	\$ 66,089,430	\$ 68,962,744
Goodwill	12,145,317	12,574,548	12,145,317
Others	(4,050,284)	(3,767,210)	(4,123,686)
Carrying amount of the associate	<u>\$ 54,460,273</u>	<u>\$ 74,896,768</u>	<u>\$ 76,984,375</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)		
	June 30, 2023	December 31, 2022	June 30, 2022
Current assets	\$ 24,972,054	\$ 39,771,206	\$ 632,584
Non-current assets	-	-	39,418,320
Total net assets	<u>\$ 24,972,054</u>	<u>\$ 39,771,206</u>	<u>\$ 40,050,904</u>
Share in associate's net assets	\$ 24,969,557	\$ 39,767,229	\$ 40,042,894
Others	(3,954)	-	-
Carrying amount of the associate	<u>\$ 24,965,603</u>	<u>\$ 39,767,229</u>	<u>\$ 40,042,894</u>

Foxconn Technology Co., Ltd.

	June 30, 2023	December 31, 2022	June 30, 2022
Current assets	\$ 80,853,260	\$ 108,151,811	\$ 96,280,859
Non-current assets	52,532,975	42,952,957	43,282,590
Current liabilities	(32,346,813)	(46,799,523)	(38,244,285)
Non-current liabilities	(1,095,724)	(1,127,769)	(1,095,065)
Total net assets	<u>\$ 99,943,698</u>	<u>\$ 103,177,476</u>	<u>\$ 100,224,099</u>
Share in associate's net assets	\$ 29,474,604	\$ 30,467,588	\$ 29,581,544
Goodwill	338,190	338,190	338,190
Others	30,172	25,623	(7,086)
Carrying amount of the associate	<u>\$ 29,842,966</u>	<u>\$ 30,831,401</u>	<u>\$ 29,912,648</u>

Zhen Ding Technology Holding Limited

	June 30, 2023	December 31, 2022	June 30, 2022
Current assets	\$ 98,943,213	\$ 110,292,979	\$ 95,483,793
Non-current assets	124,889,913	122,267,133	111,309,370
Current liabilities	(76,065,694)	(74,226,905)	(66,958,766)
Non-current liabilities	(22,152,822)	(25,467,516)	(21,282,988)
Total net assets	<u>\$ 125,614,610</u>	<u>\$ 132,865,691</u>	<u>\$ 118,551,409</u>
Share in associate's net assets	\$ 28,874,815	\$ 31,257,639	\$ 28,054,722
Others	-	153,255	-
Carrying amount of the associate	<u>\$ 28,874,815</u>	<u>\$ 31,410,894</u>	<u>\$ 28,054,722</u>

Statement of comprehensive income

Sharp Corporation

	Three months ended June 30,	
	2023	2022
Revenue	\$ 121,001,659	\$ 127,338,116
Profit for the period from continuing operations	2,461,087	6,266,860
Other comprehensive income, net of tax	9,942,187	6,116,852
Total comprehensive income for the period	12,403,274	12,383,712
Effect of accounting principles	(74,559)	70,700
Total comprehensive income after adjustment	<u>\$ 12,328,715</u>	<u>\$ 12,454,412</u>
Dividends received from associates	<u>\$ -</u>	<u>\$ 2,024,128</u>

Sharp Corporation		
Six months ended June 30,		
	2023	2022
Revenue	\$ 254,638,501	\$ 272,310,091
(Loss) profit for the period from continuing operations	(56,254,351)	7,224,863
Other comprehensive income, net of tax	10,493,434	13,522,513
Total comprehensive (loss) income for the period	(45,760,917)	20,747,376
Effect of accounting principles	137,501	432,143
Total comprehensive (loss) income after adjustment	\$ (45,623,416)	\$ 21,179,519
Dividends received from associates	\$ -	\$ 2,024,128

Foxconn Technology Co., Ltd.		
Three months ended June 30,		
	2023	2022
Revenue	\$ 16,798,647	\$ 19,100,519
Profit for the period from continuing operations	1,522,762	1,034,734
Other comprehensive loss, net of tax	(4,173,357)	(5,114,581)
Total comprehensive loss for the period	\$ (2,650,595)	\$ (4,079,847)
Dividends received from associates	\$ -	\$ -

Foxconn Technology Co., Ltd.		
Six months ended June 30,		
	2023	2022
Revenue	\$ 40,085,691	\$ 42,647,021
Profit for the period from continuing operations	2,264,841	1,873,141
Other comprehensive loss, net of tax	(3,129,008)	(10,318,524)
Total comprehensive loss for the period	\$ (864,167)	\$ (8,445,383)
Dividends received from associates	\$ -	\$ -

Zhen Ding Technology Holding Limited		
Three months ended June 30,		
	2023	2022
Revenue	\$ 23,537,090	\$ 34,534,315
Profit for the period from continuing operations	150,348	3,730,196
Other comprehensive loss, net of tax	(3,014,305)	(1,823,321)
Total comprehensive (loss) income for the period	\$ (2,863,957)	\$ 1,906,875
Dividends received from associates	\$ -	\$ -

	Zhen Ding Technology Holding Limited	
	Six months ended June 30,	
	2023	2022
Revenue	\$ 55,082,243	\$ 68,449,555
Profit for the period from continuing operations	1,013,440	6,505,689
Other comprehensive (loss) income, net of tax	(2,467,658)	2,429,480
Total comprehensive (loss) income for the period	\$ (1,454,218)	\$ 8,935,169
Dividends received from associates	\$ -	\$ -

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

As of June 30, 2023, December 31, 2022 and June 30, 2022, the carrying amount of the Group's individually immaterial associates amounted to \$52,737,078, \$52,187,381 and \$51,924,321, respectively.

	Three months ended June 30,	
	2023	2022
Profit for the period from continuing operations	\$ 290,692	\$ 2,316,924
Other comprehensive (loss) income, net of tax	(1,758,747)	193,621
Total comprehensive (loss) income for the period	\$ (1,468,055)	\$ 2,510,545
	Six months ended June 30,	
	2023	2022
Profit for the period from continuing operations	\$ 227,865	\$ 4,313,407
Other comprehensive (loss) income, net of tax	(1,245,037)	210,312
Total comprehensive (loss) income for the period	\$ (1,017,172)	\$ 4,523,719

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

	June 30, 2023	December 31, 2022	June 30, 2022
Sharp Corporation	\$ 38,293,246	\$ 48,657,481	\$ 50,712,139
Foxconn Technology Co., Ltd.	23,180,773	21,638,167	20,554,174
Zhen Ding Technology Holding Limited	32,079,141	32,079,141	31,468,110
	<u>\$ 93,553,160</u>	<u>\$ 102,374,789</u>	<u>\$ 102,734,423</u>

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

As of June 30, 2023, December 31, 2022 and June 30, 2022, the carrying amount of the Group's individually immaterial joint ventures amounted to \$11,597,193, \$10,395,376 and \$6,304,620, respectively.

	Three months ended June 30,	
	2023	2022
Loss for the period from continuing operations	\$ (258,360)	\$ (307,392)
Other comprehensive loss, net of tax	(148,027)	(126,125)
Total comprehensive loss for the period	<u>\$ (406,387)</u>	<u>\$ (433,517)</u>
	Six months ended June 30,	
	2023	2022
Loss for the period from continuing operations	\$ (326,598)	\$ (458,975)
Other comprehensive loss, net of tax	(96,249)	(117,276)
Total comprehensive loss for the period	<u>\$ (422,847)</u>	<u>\$ (576,251)</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.
- The Group is the single largest shareholder of Sharp Corporation with a 34% equity interest. Given that the Group does not hold the voting rights of more than half of its shareholders attendance rate, which indicates that the Group has no current ability to direct the relevant activities of Sharp Corporation, the Group has no control, but only has significant influence, over the investee.
 - The Group is the single largest shareholder of Foxconn Technology Co., Ltd. with a 29% equity interest. Given that the Group does not hold the voting rights of more than half of its shareholders attendance rate, which indicates that the Group has no current ability to direct the relevant activities of Foxconn Technology Co., Ltd., the Group has no control, but only has significant influence, over the investee.
 - The Group is the single largest shareholder of Zhen Ding Technology Holding Limited with a 32% equity interest. Given that the Group does not hold the voting rights of more than half of its shareholders attendance rate, which indicates that the Group has no current ability to direct the relevant activities of Zhen Ding Technology Holding Limited, the Group has no control, but only has significant influence, over the investee.
 - The Group is the single largest shareholder of Xingwei (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	-	1,617,764	7,965,533	1,114,454	8,459,607	21,079,725	40,237,083
Transfers	595,725	5,328,931	9,528,514	526,749	1,987,863	(18,747,723)	(779,941)
Disposals	-	(232,678)	(1,155,520)	(54,616)	(988,708)	(789,051)	(3,220,573)
Depreciation charge	-	(6,373,991)	(14,024,563)	(1,623,944)	(10,638,682)	-	(32,661,180)
Net exchange differences	198,261	(1,649,547)	(1,047,031)	58,126	(746,753)	955,564	(2,231,380)
Closing net book amount as at June 30	<u>\$ 12,679,027</u>	<u>\$ 119,891,712</u>	<u>\$ 106,150,128</u>	<u>\$ 10,010,834</u>	<u>\$ 60,995,390</u>	<u>\$ 54,021,602</u>	<u>\$ 363,748,693</u>
At June 30							
Cost	\$ 12,679,027	\$ 243,219,742	\$ 329,614,694	\$ 50,075,671	\$ 201,476,630	\$ 54,021,602	\$ 891,087,366
Accumulated depreciation and impairment	-	(123,328,030)	(223,464,566)	(40,064,837)	(140,481,240)	-	(527,338,673)
	<u>\$ 12,679,027</u>	<u>\$ 119,891,712</u>	<u>\$ 106,150,128</u>	<u>\$ 10,010,834</u>	<u>\$ 60,995,390</u>	<u>\$ 54,021,602</u>	<u>\$ 363,748,693</u>

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	98	603,905	9,832,662	525,153	9,783,865	17,724,315	38,469,998
Transfers	-	3,681,689	5,700,056	444,742	1,257,365	(8,866,976)	2,216,876
Acquired from business combinations	-	-	57,173	9,498	11,872	4,753	83,296
Disposals	-	(9,569)	(635,620)	(200,511)	(594,546)	(408,424)	(1,848,670)
Depreciation charge	-	(5,861,374)	(12,237,001)	(1,465,274)	(12,661,288)	-	(32,224,937)
Net exchange differences	556,343	3,514,364	980,889	88,432	2,098,790	1,850,017	9,088,835
Closing net book amount as at June 30	<u>11,644,740</u>	<u>123,411,335</u>	<u>83,552,466</u>	<u>7,962,284</u>	<u>57,727,248</u>	<u>41,594,634</u>	<u>325,892,707</u>
<u>At June 30</u>							
Cost	11,644,740	242,260,098	301,209,153	48,047,403	187,143,234	41,594,634	831,899,262
Accumulated depreciation and impairment	-	(118,848,763)	(217,656,687)	(40,085,119)	(129,415,986)	-	(506,006,555)
	<u>11,644,740</u>	<u>123,411,335</u>	<u>83,552,466</u>	<u>7,962,284</u>	<u>57,727,248</u>	<u>41,594,634</u>	<u>325,892,707</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: 1~7 years

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

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

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

	June 30, 2023	December 31, 2022	June 30, 2022
	Carrying amount	Carrying amount	Carrying amount
Land and land use right	\$ 19,296,617	\$ 17,648,123	\$ 17,393,094
Buildings	20,775,349	21,950,289	22,208,407
Other equipment	937,960	807,384	974,547
	<u>\$ 41,009,926</u>	<u>\$ 40,405,796</u>	<u>\$ 40,576,048</u>

	Three months ended June 30,	
	2023	2022
	Depreciation charge	Depreciation charge
Land and land use right	\$ 156,240	\$ 173,254
Buildings	2,051,882	\$ 2,123,556
Other equipment	146,928	\$ 384,197
	<u>\$ 2,355,050</u>	<u>\$ 2,681,007</u>

	Six months ended June 30,	
	2023	2022
	Depreciation charge	Depreciation charge
Land and land use right	\$ 298,131	\$ 308,773
Buildings	4,104,269	4,294,599
Other equipment	286,843	544,555
	<u>\$ 4,689,243</u>	<u>\$ 5,147,927</u>

D. For the three-month and six-month periods ended June 30, 2023 and 2022, the additions to right-of-use assets were \$2,605,241, \$3,153,149, \$6,483,083 and \$5,121,109, respectively.

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

	Three months ended June 30,	
	2023	2022
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 242,603	\$ 224,521
Expense on short-term lease contracts	\$ 874,386	\$ 751,926
Gain from lease modification	\$ 257,679	\$ -
	Six months ended June 30,	
	2023	2022
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 492,980	\$ 439,917
Expense on short-term lease contracts	\$ 1,756,986	\$ 1,830,226
Gain from lease modification	\$ 258,040	\$ -

F. For the three-month and six-month periods ended June 30, 2023 and 2022, the Group's total cash outflow for leases were \$3,868,847, \$3,003,994, \$8,613,908 and \$7,081,721, respectively.

(12) Leasing arrangements - lessor

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

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

	June 30, 2023	December 31, 2022	June 30, 2022
No later than one year	\$ 500,875	\$ 488,119	\$ 490,630
Later than one year but not later than five years	369,194	617,570	842,982
	<u>\$ 870,069</u>	<u>\$ 1,105,689</u>	<u>\$ 1,333,612</u>

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

	June 30, 2023	
	Current	Non-current
Undiscounted lease payments	\$ 500,875	\$ 369,194
Unearned finance income	(10,204)	(3,047)
Net investment in lease	<u>\$ 490,671</u>	<u>\$ 366,147</u>
	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>

June 30, 2022

	Current	Non-current
Undiscounted lease payments	\$ 490,630	\$ 842,982
Unearned finance income	(14,868)	(12,652)
Net investment in lease	<u>\$ 475,762</u>	<u>\$ 830,330</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	-	3,359
Transfer in	292,828	389,308
Transfer out	(4,049)	(1,288)
Disposals	(40,667)	(152,696)
Depreciation charge	(434,395)	(415,125)
Net exchange differences	(234,827)	191,132
Closing net book amount as at June 30	<u>\$ 10,016,975</u>	<u>\$ 10,371,189</u>
<u>At June 30</u>		
Cost	\$ 18,005,181	\$ 16,160,689
Accumulated depreciation and impairment	(7,988,206)	(5,789,500)
	<u>\$ 10,016,975</u>	<u>\$ 10,371,189</u>

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

	Three months ended June 30,	
	2023	2022
Rental income from the lease of the investment property	<u>\$ 347,590</u>	<u>\$ 262,777</u>
Direct operating expenses arising from the investment property that generated rental income for the period	<u>\$ 214,304</u>	<u>\$ 214,528</u>

	Six months ended June 30,	
	2023	2022
Rental income from the lease of the investment property	\$ 612,962	\$ 512,745
Direct operating expenses arising from the investment property that generated rental income for the period	\$ 434,395	\$ 415,125

B. The fair value of the investment property held by the Group as at June 30, 2023, December 31, 2022 and June 30, 2022 were \$28,209,122, \$28,967,795 and \$31,381,970, 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
At January 1								
Cost	\$ 21,590,328	\$ 10,617,875	\$ 4,831,836	\$ 9,564,095	\$ 12,259,966	\$ 1,515,078	\$ 9,927,635	\$ 70,306,813
Accumulated amortisation and impairment	(3,320,618)	(4,000,516)	(3,800,192)	(1,378,121)	(4,052,130)	(698,201)	(6,396,996)	(23,646,774)
	<u>\$ 18,269,710</u>	<u>\$ 6,617,359</u>	<u>\$ 1,031,644</u>	<u>\$ 8,185,974</u>	<u>\$ 8,207,836</u>	<u>\$ 816,877</u>	<u>\$ 3,530,639</u>	<u>\$ 46,660,039</u>
Opening net book amount as at January 1	\$ 18,269,710	\$ 6,617,359	\$ 1,031,644	\$ 8,185,974	\$ 8,207,836	\$ 816,877	\$ 3,530,639	\$ 46,660,039
Transfers	-	-	-	-	-	-	76,938	76,938
Additions	-	-	3,133	-	385,750	-	739,492	1,128,375
Disposals	-	-	(374,567)	-	-	-	(21,834)	(396,401)
Amortization charge	-	(348,705)	(70,987)	(248,300)	(638,802)	(63,163)	(609,708)	(1,979,665)
Changes in control of subsidiaries	(30,312)	-	-	-	-	-	-	(30,312)
Net exchange differences	57,572	-	(873)	80,123	11,528	10,218	62,883	221,451
Closing net book amount as at June 30	<u>\$ 18,296,970</u>	<u>\$ 6,268,654</u>	<u>\$ 588,350</u>	<u>\$ 8,017,797</u>	<u>\$ 7,966,312</u>	<u>\$ 763,932</u>	<u>\$ 3,778,410</u>	<u>\$ 45,680,425</u>
At June 30								
Cost	\$ 21,653,067	\$ 10,617,876	\$ 4,504,086	\$ 9,662,261	\$ 12,712,118	\$ 1,536,292	\$ 10,787,490	\$ 71,473,190
Accumulated amortisation and impairment	(3,356,097)	(4,349,222)	(3,915,736)	(1,644,464)	(4,745,806)	(772,360)	(7,009,080)	(25,792,765)
	<u>\$ 18,296,970</u>	<u>\$ 6,268,654</u>	<u>\$ 588,350</u>	<u>\$ 8,017,797</u>	<u>\$ 7,966,312</u>	<u>\$ 763,932</u>	<u>\$ 3,778,410</u>	<u>\$ 45,680,425</u>

	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	-	-	122	-	-	-	524,384	524,506
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	-	(431,655)	(196,399)	(249,114)	(551,497)	(79,677)	(483,324)	(1,991,666)
Exchange	-	(299,630)	-	-	-	-	-	(299,630)
Net exchange differences	1,024,010	-	70,842	421,154	210,478	(158,436)	60,106	1,628,154
Closing net book amount as at June 30	<u>\$ 18,617,151</u>	<u>\$ 6,907,197</u>	<u>\$ 1,124,545</u>	<u>\$ 8,246,464</u>	<u>\$ 7,704,136</u>	<u>\$ 872,995</u>	<u>\$ 2,350,661</u>	<u>\$ 45,823,149</u>
<u>At June 30</u>								
Cost	\$ 21,069,333	\$ 11,911,625	\$ 4,700,255	\$ 9,331,957	\$ 11,114,770	\$ 1,466,236	\$ 8,768,119	\$ 68,362,295
Accumulated amortisation and impairment	(2,452,182)	(5,004,428)	(3,575,710)	(1,085,493)	(3,410,634)	(593,241)	(6,417,458)	(22,539,146)
	<u>\$ 18,617,151</u>	<u>\$ 6,907,197</u>	<u>\$ 1,124,545</u>	<u>\$ 8,246,464</u>	<u>\$ 7,704,136</u>	<u>\$ 872,995</u>	<u>\$ 2,350,661</u>	<u>\$ 45,823,149</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 December 31, 2022, the Group's goodwill from the acquisition of Belkin International Inc. (referred herein as "Belkin") decreased to \$11,684,205 as a result of the disposal of LINKSYS, a subsidiary of Belkin, in 2021. Impairment assessment of goodwill is allocated to Belkin's CGU. The recoverable amount of the CGU relating to the goodwill arising from acquisition of Belkin was determined based on value-in-use calculation. The calculation uses projected cash flows based on financial budgets for the next five-year period.

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

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

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

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

C.The details of amortisation are as follows:

	Three months ended June 30,	
	2023	2022
Operating costs and operating expenses	\$ 973,309	\$ 1,066,035
	Six months ended June 30,	
	2023	2022
Operating costs and operating expenses	\$ 1,979,665	\$ 1,991,666

(15) Other non-current assets

	June 30, 2023	December 31, 2022	June 30, 2022
Long-term prepayments			
- Utility duct access	\$ 456,598	\$ 547,918	\$ 639,238
- 3.5 GHz frequency band through MOCN	10,752,914	11,070,154	11,553,935
Refundable deposits	2,371,224	2,485,549	2,575,775
Assets recognised for incremental costs of obtaining contract with customers	2,169,009	2,260,263	2,416,140
Prepayments for buildings and equipment	4,699,781	2,504,153	2,854,213
Net investment in lease	366,147	610,523	830,330
Others	10,027,951	7,933,181	6,456,703
	<u>\$ 30,843,624</u>	<u>\$ 27,411,741</u>	<u>\$ 27,326,334</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 \$455,797, \$520,052, \$951,468 and \$1,043,877 in profit or loss for the three-month and six-month periods ended June 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

	June 30, 2023	December 31, 2022	June 30, 2022
Commercial paper	\$ 64,309,636	\$ 31,555,403	\$ 27,491,803
Less: Unamortized discount	(182,548)	(63,906)	(69,482)
	<u>\$ 64,127,088</u>	<u>\$ 31,491,497</u>	<u>\$ 27,422,321</u>
Interest rates per annum	<u>1.428%~2.228%</u>	<u>1.35%~2.15%</u>	<u>0.938%~1.5%</u>

(17) Short-term loans

Type of loans	June 30, 2023	Interest rate range	Collateral
Bank loans			
Credit loans	\$ 489,184,615	0.52%~8.60%	None
Type of loans	December 31, 2022	Interest rate range	Collateral
Bank loans			
Credit loans	\$ 582,610,083	0%~7.05%	None
Type of loans	June 30, 2022	Interest rate range	Collateral
Bank loans			
Credit loans	\$ 709,689,241	0%~7.28%	None

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

June 30, 2023			
Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	\$ 734,521,239	\$ 734,521,239	\$ -

December 31, 2022			
Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	\$ 681,969,373	\$ 681,969,373	\$ -

June 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	\$ 990,826,072	\$ 990,826,072	\$ -

(18) Other payables

	June 30, 2023	December 31, 2022	June 30, 2022
Dividend payable	\$ 80,721,555	\$ -	\$ 79,025,627
Awards and salaries payable	43,604,242	62,934,936	49,004,516
Payables for equipment	20,980,908	28,837,155	17,939,421
Employees' bonuses payable	21,580,696	20,241,273	22,948,855
Consumption goods expense payable (including indirect materials)	8,539,731	13,083,091	11,719,646
Accrued interest payable	17,971,567	11,657,373	6,442,385
Royalty fees payable	3,482,823	5,465,498	5,147,926
Tax payable	7,087,351	5,978,962	3,582,255
Restricted stock repurchase obligation	284,378	1,117,627	1,282,423
Others	78,739,349	97,419,676	80,037,651
	<u>\$ 282,992,600</u>	<u>\$ 246,735,591</u>	<u>\$ 277,130,705</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

	June 30, 2023	December 31, 2022	June 30, 2022
Receipts in advance of payments for materials and equipment on behalf of others	\$ 35,742,546	\$ 34,720,807	\$ 25,804,313
Deposits received	35,951,219	43,489,589	38,395,052
Contract liabilities - advance payment	16,102,474	20,738,272	18,746,922
Contract liabilities - deferred income	6,815,288	7,206,931	7,553,081
Others	5,281,270	4,365,174	3,895,573
	<u>\$ 99,892,797</u>	<u>\$ 110,520,773</u>	<u>\$ 94,394,941</u>

(20) Bonds payable

	June 30, 2023	December 31, 2022	June 30, 2022
Convertible bonds payable	\$ 19,183,116	\$ 20,683,116	\$ 33,961,558
Add: Premium on bonds payable	-	7,500	7,500
Less: Discount on bonds payable	-	(1,124)	(90,270)
	<u>19,183,116</u>	<u>20,689,492</u>	<u>33,878,788</u>
Corporate bonds payable	164,450,000	148,050,000	139,400,000
Foreign unsecured corporate bonds	91,154,565	89,949,590	88,329,326
	<u>274,787,681</u>	<u>258,689,082</u>	<u>261,608,114</u>
Less: Current portion (shown as "Long-term liabilities, current portion")	(37,898,000)	(13,406,376)	(31,347,408)
	<u>\$ 236,889,681</u>	<u>\$ 245,282,706</u>	<u>\$ 230,260,706</u>

A. First overseas convertible bond issue of 2017

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

B. First unsecured convertible bond issue of 2018

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

C. First overseas unsecured convertible bond issue of 2021

- (a) The Company issued the first overseas unsecured convertible bonds totaling USD 700 million with the approval of the competent authority on May 26, 2021. The bonds carry zero coupon rate over five years. The circulation period is from August 5, 2021 to August 5, 2026. The Company will fully redeem the bonds at the price of the bonds' face value plus -0.41% of the face value at the maturity date.
- (b) The conversion price is adjusted in line with the model specified in the conversion rules. As of June 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.

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	June 30, 2023
Long-term loans				
Syndicated loan from a consortium of 18 banks, including Mizuho Corporate Bank Ltd.	2019.03.19~2024.03.19	6.0042%~6.0542%	None	\$ 17,905,500
Syndicated loan from a consortium of 3 banks, including Mizuho Corporate Bank Ltd.	2020.11.21~2025.11.28	3.8980%	None	676,200
First Commercial Bank	2011.11.30~2030.11.30	2.0719%	Yes	1,662,857
First Commercial Bank	2013.09.06~2033.09.06	2.2833%	Yes	926,710
Shanghai Commercial & Savings Bank, Ltd.	2013.06.17~2028.04.15	2.2500%	Yes	2,946
Shanghai Commercial & Savings Bank, Ltd.	2021.06.25~2025.06.24	2.2450%	None	299,167
Agricultural Bank of China Limited	2018.01.05~2027.05.22	4.9000%	None	2,159,511
Syndicated loan from a consortium of 12 banks, including CTBC Bank Co., Ltd.	2020.10.29~2024.12.26	2.2119%	None	596,070
E.SUN Commercial Bank, Ltd.	2021.12.20~2024.12.20	6.5300%	None	311,400
Industrial and Commercial Bank of China, Singapore Branch	2021.02.04~2023.11.24	6.5000%	None	18,684,000
Syndicated loan from a consortium of 12 banks, including Taishin International Bank Co., Ltd.	2021.12.27~2026.12.27	2.9525%~3.0583%	None	2,911,750
Syndicated loan from a consortium of 12 banks, including Taishin International Bank Co., Ltd.	2021.12.27~2026.12.27	3.0583%	Yes	1,425,000
Syndicated loan from a consortium of 12 banks, including Taishin International Bank Co., Ltd.	2023.03.27~2026.12.27	3.0583%	None	1,363,250
Mitsubishi UFJ Financial Group Bank	2021.12.20~2024.12.20	6.4700%	None	871,920
Bank of China	2022.01.24~2032.01.24	3.6000%	None	1,825,790
Bank of China	2022.05.25~2025.03.17	6.3000%	None	15,570,000
Industrial and Commercial Bank of China, Singapore Branch	2023.04.12~2025.11.07	6.1258%	None	15,570,000
Banc of America Leasing & Capital, LLC	2022.12.27~2030.12.27	5.3720%	None	4,432,152
				<hr/> 87,194,223
Less: Current portion				
(shown as “Long-term liabilities, current portion”)				(38,821,985)
Administration fee of syndicated loans				(34,432)
				<hr/> <hr/> \$ 48,337,806

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	June 30, 2022
Long-term loans				
Syndicated loan from a consortium of 18 banks, including Mizuho Corporate Bank Ltd.	2019.03.19~2024.03.19	2.0882%~2.1382%	None	\$ 17,089,000
Syndicated loan from a consortium of 3 banks, including Mizuho Corporate Bank Ltd.	2020.11.21~2025.11.28	0.4800%	None	2,484,000
First Commercial Bank	2011.11.30~2030.11.30	1.5433%	Yes	1,902,857
First Commercial Bank	2013.09.06~2033.09.06	1.4905%	Yes	1,014,968
The Shanghai Commercial & Savings Bank, Ltd.	2013.06.17~2028.04.15	1.7500%	Yes	6,328
The Shanghai Commercial & Savings Bank, Ltd.	2021.06.25~2025.06.24	1.4950%~2.3965%	None	465,833
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	4.4100%~4.9000%	None	5,016,113
SG Equipment Finance Czech Republic S.R.O	2017.10.19~2022.08.15	3.4700%	None	233
Syndicated loan from a consortium of 13 banks, including CTBC Bank Co., Ltd.	2020.10.29~2022.12.26	1.8499%	None	840,000
E.SUN Commercial Bank, Ltd.	2021.12.20~2024.12.20	3.3000%	None	356,640
Industrial and Commercial Bank of China Limited, Singapore Branch	2021.02.04~2023.11.24	2.6019%~2.7064%	None	17,832,000
Syndicated loan from a consortium of 12 banks, including Taishin International Bank Co., Ltd.	2021.12.27~2026.12.27	1.4950%~2.3965%	None	2,565,000
Syndicated loan from a consortium of 12 banks, including Taishin International Bank Co., Ltd.	2021.12.27~2026.12.27	1.8817%~2.2908%	Yes	1,500,000
Mitsubishi UFJ Financial Group Bank	2021.12.20~2024.12.20	3.1200%	None	832,160
Bank of China	2022.01.24-2032.01.24	4.4500%~4.6000%	None	593,160
Bank of China	2022.05.25-2025.03.17	2.0300%	None	14,860,000
Other loan			Yes	1,365
				<u>68,359,657</u>
Less: Current portion				
(shown as "Long-term liabilities, current portion")				(2,421,789)
Administration fee of syndicated loans				(50,417)
				<u>\$ 65,887,451</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. The Group was able to meet the required financial covenants under the syndicated loan agreements.

B. As of June 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 \$5,111,211 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 \$4,641, \$3,652, \$9,282 and \$7,305 for the three-month and six-month periods ended June 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 \$12,664.

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 six-month periods ended June 30, 2023 and 2022 were \$4,960,861, \$4,472,437, \$9,226,958 and \$8,550,098, respectively.

(23) Share-based payment

As of June 30, 2023, December 31, 2022 and June 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 and March 2023	20,221,918	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 six-month periods ended June 30, 2023 and 2022, expenses incurred on senior management share grant plan were \$0 (USD 0), \$7,230 (USD 246 thousand), \$0 (USD 0) and \$13,556 (USD 472 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 six-month periods ended June 30, 2023 and 2022, expenses incurred on restricted share plan were \$1,026,000 (RMB 232,935 thousand), \$231,195 (RMB 51,939 thousand), \$1,103,611 (RMB 250,411 thousand) and \$513,213 (RMB 115,941 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 six-month periods ended June 30, 2023 and 2022, expenses incurred on employee stock options were \$14,674 (RMB 3,353 thousand), \$24,138 (RMB 5,426 thousand), \$28,343 (RMB 6,431 thousand) and \$50,440 (RMB 11,395 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 six-month periods ended June 30, 2023 and 2022, expenses incurred on the share incentive plan were \$39,318 (USD 1,287 thousand), \$27,456 (USD 956 thousand), \$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 six-month periods ended June 30, 2023 and 2022 were \$0 (USD 0), \$2,268 (USD 77 thousand), \$0 (USD 0) and \$4,423 (USD 154 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 six-month periods ended June 30, 2022, expenses incurred on the stock option plan were \$224,272 (USD 7,764 thousand) and \$273,186 (USD 9,512 thousand), respectively.

G. Share incentive plan - FIH Mobile Limited

The subsidiary granted 7,328,361, 10,024,404 and 2,869,153 common shares to certain persons in December 2021, November 2022 and March 2023, respectively, and restricted them for approximately one month. These shares were repurchased from the market and deposited in the trust. The expenses recognised for the three-month and

six-month periods ended June 30, 2023 and 2022 were \$0 (USD 0), \$0 (USD 0), \$37,365 (USD 1,230 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 six-month periods ended June 30, 2023, the subsidiary recognised \$2,650 and \$37,971 in expenses, respectively.

(24) Other non-current liabilities

	June 30, 2023	December 31, 2022	June 30, 2022
Deferred government grants	\$ 5,280,041	\$ 5,642,463	\$ 5,207,956
Reserve for retirement pension	961,883	1,079,118	1,335,568
Advance rent receipts	1,461,340	1,553,934	1,614,805
Others	5,095,730	3,292,487	3,407,634
	<u>\$ 12,798,994</u>	<u>\$ 11,568,002</u>	<u>\$ 11,565,963</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	2,420,883	7,017	459	2,428,359
Used during the period	(273,548)	-	-	(273,548)
Unused amounts reversed	(822,856)	-	-	(822,856)
Exchange differences	84,407	-	-	84,407
At June 30, 2023	<u>\$ 5,277,787</u>	<u>\$ 466,043</u>	<u>\$ 22,938</u>	<u>\$ 5,766,768</u>

	Warranty	Decommissioning liabilities	Others	Total
At January 1, 2022	\$ 2,876,585	\$ 430,648	\$ -	\$ 3,307,233
Provisions during the period	889,537	3,244	22,463	915,244
Used during the period	(263,637)	-	(450)	(264,087)
Unused amounts reversed	(170,549)	-	-	(170,549)
Exchange differences	168,311	-	-	168,311
At June 30, 2022	<u>\$ 3,500,247</u>	<u>\$ 433,892</u>	<u>\$ 22,013</u>	<u>\$ 3,956,152</u>

Analysis of total provisions:

	June 30, 2023	December 31, 2022	June 30, 2022
Current	\$ 3,195,424	\$ 3,891,380	\$ 3,522,260
Non-current	<u>\$ 2,571,344</u>	<u>\$ 459,026</u>	<u>\$ 433,892</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 June 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 June 30, 2023, 68,241 thousand units of GDRs were outstanding, which represents 136,483 thousand shares of common stock.

C. Treasury stocks

The Company's subsidiary, Hon Jin International Investment Co., Ltd., acquired ordinary shares issued by the Company in 1998. As of June 30, 2023, December 31,

2022 and June 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	-	1,160,557	-	-	1,160,557
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	688,092	-	688,092
Disposal of investments accounted for using equity method	-	-	(1,488,440)	-	(1,488,440)
At June 30	<u>\$89,600,284</u>	<u>\$ 99,452,028</u>	<u>\$ 4,766,045</u>	<u>\$ 336,012</u>	<u>\$ 194,154,369</u>

	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	-	(2,740,522)	-	-	(2,740,522)
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	370,015	-	370,015
At June 30	<u>\$88,501,031</u>	<u>\$ 103,446,130</u>	<u>\$ 6,331,497</u>	<u>\$ 1,435,265</u>	<u>\$ 199,713,923</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	(2,273,962)	-	-	(2,273,962)
- Associates	266,225	-	-	266,225
Revaluation – tax	(326,424)	-	-	(326,424)
Revaluation transferred to retained earnings	(1,021,628)	-	-	(1,021,628)
Currency translation:				
- Group	-	(23,000,393)	-	(23,000,393)
- Associates	-	(4,223,549)	-	(4,223,549)
Cash flow hedges:				
- Fair value losses during the period	-	-	(524,980)	(524,980)
- Tax on fair value losses	-	-	55,310	55,310
- Transfers to other equity items	-	-	168,862	168,862
Disposal of investments accounted for using equity method	28,941	2,935	-	31,876
At June 30	<u>\$ 11,199,534</u>	<u>\$ (123,901,597)</u>	<u>\$ (300,808)</u>	<u>\$ (113,002,871)</u>
	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	(17,813,385)	-	-	(17,813,385)
- Associates	(3,915,029)	-	-	(3,915,029)
Revaluation – tax	962,074	-	-	962,074
Revaluation transferred to retained earnings	(655,028)	-	-	(655,028)
Currency translation:				
- Group	-	50,650,745	-	50,650,745
- Associates	-	(7,473,329)	-	(7,473,329)
Cash flow hedges:				
- Fair value losses during the period	-	-	(1,099,522)	(1,099,522)
- Tax on fair value losses	-	-	48,025	48,025
- Transfers to other equity items	-	-	773,068	773,068
At June 30	<u>\$ 35,220,052</u>	<u>\$ (103,135,542)</u>	<u>\$ (112,784)</u>	<u>\$ (68,028,274)</u>

(30) Non-controlling interests

	Six months ended June 30,	
	2023	2022
At January 1	\$ 199,986,123	\$ 192,802,808
Share attributable to non-controlling interests:		
Profit for the period	3,217,197	1,528,861
Currency translation difference	(2,990,563)	4,651,363
Unrealised gains and losses on investments in equity instruments measured at fair value through other comprehensive income	(868,311)	(765,810)
Loss on hedging instrument	(72,005)	(51,614)
Earnings distribution to non-controlling interests	(7,247,705)	(6,938,076)
Changes in non-controlling interests	(431,783)	3,045,775
At June 30	<u>\$ 191,592,953</u>	<u>\$ 194,273,307</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 six-month periods ended June 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 decreased by \$977,996, \$114,515, \$431,783 and \$61,933 and equity attributable to owners of the parent increased by \$691,864, decreased by \$1,714,963, increased by \$1,160,557 and decreased by \$2,740,522 for the three-month and six-month periods ended June 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 June 30,	
	2023	2022
U.S.A	\$ 454,227,082	\$ 573,917,222
Ireland	179,997,351	444,871,686
Singapore	301,163,279	121,293,454
Japan	66,657,089	53,131,001
China	83,581,043	93,266,286
India	47,029,957	33,699,219
Taiwan	25,667,110	30,256,809
Mexico	260,612	1,145,729
Vietnam	280,549	642,888
Others	145,684,123	157,586,298
	<u>\$ 1,304,548,195</u>	<u>\$ 1,509,810,592</u>
Revenue from external customer contracts	Six months ended June 30,	
	2023	2022
U.S.A	\$ 942,410,721	\$ 1,071,324,758
Ireland	691,125,410	898,233,823
Singapore	417,274,810	222,741,301
Japan	137,038,046	101,082,718
China	147,709,602	190,698,918
India	81,714,657	61,254,807
Taiwan	55,713,419	62,990,084
Mexico	2,423,570	2,280,361
Vietnam	595,265	1,216,472
Others	290,980,029	305,540,517
	<u>\$ 2,766,985,529</u>	<u>\$ 2,917,363,759</u>

B. Information on product types

	Three months ended June 30,	
	2023 (in millions)	2022 (in millions)
Smart Consumer Electronics	\$ 633,192	\$ 755,645
Cloud and Networking Products	331,430	382,797
Computing Products	263,092	291,989
Components and Others	76,834	79,380
	<u>\$ 1,304,548</u>	<u>\$ 1,509,811</u>
	Six months ended June 30,	
	2023 (in millions)	2022 (in millions)
Smart Consumer Electronics	\$ 1,449,695	\$ 1,482,326
Cloud and Networking Products	656,415	705,750
Computing Products	512,425	569,058
Components and Others	148,451	160,230
	<u>\$ 2,766,986</u>	<u>\$ 2,917,364</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:

	June 30, 2023	December 31, 2022	June 30, 2022	January 1, 2023
Contract liabilities (shown as "other current liabilities")	<u>\$ 22,917,762</u>	<u>\$ 27,945,203</u>	<u>\$ 26,300,003</u>	<u>\$ 21,342,884</u>

Contract liabilities at the beginning of the period amounting to \$2,802,609, \$969,520, \$11,838,526 and \$12,504,077 were recognised as revenues for the three-month and six-month periods ended June 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 six-month periods ended June 30, 2023 and 2022, refer to Note 6(15).

(32) Interest income

		Three months ended June 30,	
		2023	2022
Interest income from bank deposits	\$	22,086,912	\$ 9,943,601
Interest income from financial assets at amortised cost		484,948	334,823
	\$	<u>22,571,860</u>	<u>\$ 10,278,424</u>
		Six months ended June 30,	
		2023	2022
Interest income from bank deposits	\$	38,314,441	\$ 16,532,058
Interest income from financial assets at amortised cost		787,121	743,222
	\$	<u>39,101,562</u>	<u>\$ 17,275,280</u>

(33) Other income

		Three months ended June 30,	
		2023	2022
Rental income	\$	521,668	\$ 791,620
Dividend income		1,383,459	1,527,264
Government grants		13,950	16,602
Other non-operating income		1,023,090	127,818
	\$	<u>2,942,167</u>	<u>\$ 2,463,304</u>
		Six months ended June 30,	
		2023	2022
Rental income	\$	1,137,963	\$ 1,277,949
Dividend income		1,739,634	1,843,665
Government grants		27,341	38,573
Other non-operating income		1,425,836	727,757
	\$	<u>4,330,774</u>	<u>\$ 3,887,944</u>

(34) Other gains and losses

	Three months ended June 30,	
	2023	2022
Loss on financial assets or liabilities at fair value through profit or loss, net	\$ (9,617,700)	\$ (4,392,438)
Gain on disposal of property, plant and equipment, net	3,042,004	65,983
Gain on disposal of investments	4,637,833	33,418
Loss on disposal of intangible assets	-	-
Net currency exchange gain (loss)	9,481,493	(1,791,157)
Impairment loss	(482,537)	-
Other losses	(259,001)	(408,073)
	<u>\$ 6,802,092</u>	<u>\$ (6,492,267)</u>

	Three months ended June 30,	
	2023	2022
Loss on financial assets or liabilities at fair value through profit or loss, net	\$ (12,615,679)	\$ (10,809,222)
Gain on disposal of property, plant and equipment, net	3,024,738	12,865
Gain on disposal of investments	5,037,747	1,514,194
Loss on disposal of intangible assets	(275,799)	-
Net currency exchange gain (loss)	7,973,129	(2,945,341)
Impairment loss	(482,537)	-
Other (losses) gains	(193,339)	36,281
	<u>\$ 2,468,260</u>	<u>\$ (12,191,223)</u>

(35) Expenses by nature

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

	Three months ended June 30,	
	2023	2022
Repairing services and product warranty costs	\$ 6,870,717	\$ 6,545,271
Employee benefit expense	76,553,825	80,626,703
Depreciation	19,531,887	21,440,546
Amortisation	1,429,106	1,586,087
	<u>\$ 104,385,535</u>	<u>\$ 110,198,607</u>

	Six months ended June 30,	
	2023	2022
Repairing services and product warranty costs	\$ 14,179,365	\$ 12,276,768
Employee benefit expense	153,312,741	152,054,808
Depreciation	37,350,423	37,372,864
Amortisation	2,931,133	3,035,543
	<u>\$ 207,773,662</u>	<u>\$ 204,739,983</u>

(36) Employee benefit expense

	Three months ended June 30,	
	2023	2022
Wages and salaries	\$ 64,103,926	\$ 68,257,852
Share-based payment	1,082,642	517,059
Labor and health insurance fees	3,137,519	3,027,100
Pension costs	4,965,502	4,476,089
Other personnel expenses	3,264,236	4,348,603
	<u>\$ 76,553,825</u>	<u>\$ 80,626,703</u>
	Six months ended June 30,	
	2023	2022
Wages and salaries	\$ 128,833,796	\$ 128,440,659
Share-based payment	1,246,608	901,917
Labor and health insurance fees	6,363,619	6,124,766
Pension costs	9,236,240	8,557,403
Other personnel expenses	7,632,478	8,030,063
	<u>\$ 153,312,741</u>	<u>\$ 152,054,808</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 six-month periods ended June 30, 2023 and 2022, employees' compensation was accrued at \$2,035,951, \$2,011,897, \$2,878,409 and \$3,642,982, respectively. The aforementioned amounts were recognised in salary expenses. Among them, the expenses recognised for the six-month periods ended June 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 June 30,	
	2023	2022
Interest expense:		
Bank borrowings	\$ 15,316,868	\$ 5,780,344
Corporate bonds	1,088,684	1,010,548
Interest expense from lease liability	242,603	224,521
Financing expense from accounts receivable factoring	156,920	49,949
	<u>\$ 16,805,075</u>	<u>\$ 7,065,362</u>
	Six months ended June 30,	
	2023	2022
Interest expense:		
Bank borrowings	\$ 28,588,957	\$ 9,411,757
Corporate bonds	2,095,841	1,992,572
Interest expense from lease liability	492,980	439,917
Financing expense from accounts receivable factoring	379,320	84,698
	<u>\$ 31,557,098</u>	<u>\$ 11,928,944</u>

(38) Income tax

A. Income tax expense

(a) Components of income tax expense:

	Three months ended June 30,	
	2023	2022
Current tax:		
Current tax on profits for the period	\$ 8,357,480	\$ 10,586,832
Tax on undistributed surplus earnings	3,134,010	2,648,372
Adjustments in respect of prior period	126,377	(1,096,002)
Total current tax	<u>11,617,867</u>	<u>12,139,202</u>
Deferred tax:		
Origination and reversal of temporary differences	644,287	134,316
Income tax expense	<u>\$ 12,262,154</u>	<u>\$ 12,273,518</u>

	Six months ended June 30,	
	2023	2022
Current tax:		
Current tax on profits for the period	\$ 14,566,164	\$ 17,075,058
Tax on undistributed surplus earnings	3,134,010	2,648,372
Adjustments in respect of prior period	(193,322)	(1,069,213)
Total current tax	<u>17,506,852</u>	<u>18,654,217</u>
Deferred tax:		
Origination and reversal of temporary differences	1,559,238	937,209
Income tax expense	<u>\$ 19,066,090</u>	<u>\$ 19,591,426</u>

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

	Three months ended June 30,	
	2023	2022
Measured at fair value through other comprehensive income from changes in fair value	\$ 100,668	\$ 77,924
Cash flow hedges	(15,370)	(36,596)
	<u>\$ 85,298</u>	<u>\$ 41,328</u>

	Six months ended June 30,	
	2023	2022
Measured at fair value through other comprehensive income from changes in fair value	\$ 326,424	\$ (962,074)
Cash flow hedges	(30,345)	(58,243)
	<u>\$ 296,079</u>	<u>\$ (1,020,317)</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 June 30, 2023			
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	\$ 33,000,547	13,861,508	\$ 2.38
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	\$ 33,000,547	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	25,473	
Convertible bonds-overseas	-	132,389	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 33,000,547	14,019,370	\$ 2.35
Three months ended June 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	\$ 33,293,979	13,861,508	\$ 2.40
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	\$ 33,293,979	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	33,422	
Convertible bonds-overseas	51,459	217,938	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 33,345,438	14,112,868	\$ 2.36

	Six months ended June 30, 2023		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	\$ 45,825,242	13,861,508	\$ 3.31
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	\$ 45,825,242	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	58,046	
Convertible bonds-overseas	-	132,389	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 45,825,242	14,051,943	\$ 3.26

	Six months ended June 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	\$ 62,744,281	13,861,508	\$ 4.53
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	\$ 62,744,281	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	68,805	
Convertible bonds-overseas	102,156	217,938	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 62,846,437	14,148,251	\$ 4.44

(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.

(41) Supplemental cash flow information

A. Investing activities with partial cash payments

	Six months ended June 30,	
	2023	2022
Purchase of property, plant and equipment	\$ 40,237,083	\$ 38,469,998
Add: Opening balance of payable on equipment	28,837,155	24,349,399
Less: Ending balance of payable on equipment	(20,980,908)	(17,939,421)
Net exchange differences	(515,873)	513,945
Cash paid during the period	<u>\$ 47,577,457</u>	<u>\$ 45,393,921</u>
Disposal of property, plant and equipment	\$ 6,245,311	\$ 1,861,535
Add: Opening balance of receivable on equipment	417,347	902,692
Less: Ending balance of receivable on equipment	(533,489)	(629,298)
Less: Amounts of disposal of subsidiaries	-	(3,747)
Net exchange differences	(5,355)	20,974
Cash received during the period	<u>\$ 6,123,814</u>	<u>\$ 2,152,156</u>

B. Financing activities with no cash flow effects

	Six months ended June 30,	
	2023	2022
Declared cash dividends	\$ 73,473,850	\$ 72,087,551
Declared cash dividends for non-controlling interests	7,247,705	6,938,076
	<u>\$ 80,721,555</u>	<u>\$ 79,025,627</u>

C. Changes in liabilities from financing activities

	2023					
	Short-term notes and bills payable	Short-term borrowings	Long-term borrowings	Bonds payable	Lease liabilities	Liabilities from financing activities-gross
At January 1	\$ 31,491,497	\$ 582,610,083	\$ 75,420,951	\$ 258,689,082	\$ 25,794,679	\$ 974,006,292
Changes in cash flow from financing activities	32,754,233	(87,290,023)	10,753,185	14,900,000	(5,163,130)	(34,045,735)
Impact of changes in foreign exchange rate	-	(6,135,445)	977,936	1,204,975	(1,914,200)	(5,866,734)
Changes in other non-cash items	(118,642)	-	7,719	(6,376)	5,353,538	5,236,239
At June 30	<u>\$ 64,127,088</u>	<u>\$ 489,184,615</u>	<u>\$ 87,159,791</u>	<u>\$ 274,787,681</u>	<u>\$ 24,070,887</u>	<u>\$ 939,330,062</u>

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	3,481,803	150,727,006	13,692,943	(6,900,000)	(4,732,670)	156,269,082
Impact of changes in foreign exchange rate	-	12,590,227	3,081,959	5,733,590	880,413	22,286,189
Changes in other non- cash items	(58,599)	-	4,690	117,844	4,013,057	4,076,992
At June 30	\$ 27,422,321	\$ 709,689,241	\$ 68,309,240	\$ 261,608,114	\$ 25,741,885	\$1,092,770,801

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
Subsidiaries of General Interface Solution Holding Limited	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
Bei Jing 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
Zettimage Solutions, Inc.	Associate
Pollux Technologies, Inc.	Associate
Qingdao New Core Technology Co., Ltd.	Associate

Names of related parties	Relationship with the Group
Digiwin Software Co., Ltd.	Associate
Zhong Yang Technology Co., Ltd.	Associate
Linksys Pte. Ltd.	Associate
Linksys Cayman, LLC	Associate
Sharp FIT Automotive Technology (Wuxi) Co., Ltd.	Associate
FSK L&S Co., Ltd.	Associate
Shenzhen Zhong Jian South Environment Co., Ltd.	Associate
Shenzhen Mobile Drive Technology Co., Ltd.	Associate
Mobile Drive Technology Co., Ltd.	Associate
Linksys Trading (Shanghai) Co., Ltd.	Associate
Shenzhen H-tech Co., Ltd.	Associate
Sakai Display Products Corporation	Associate
EasyCarry Limited	Associate
G-TECH Optoelectronics Corporation and subsidiaries	Note 2
XSEMI Corporation	Note 3
Linksys Holdings, Inc.	Associate
Hong Xuan Technology Co., Ltd.	Joint venture
Ampower Holding 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
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
Subsidiaries of Giga Solar Materials Corporation	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 June 30,	
	2023	2022
Sales of goods:		
Associates	\$ 18,378,409	\$ 27,198,343
Other related party	2,222,569	2,795,129
	<u>\$ 20,600,978</u>	<u>\$ 29,993,472</u>
	Six months ended June 30,	
	2023	2022
Sales of goods:		
Associates	\$ 45,284,471	\$ 58,555,204
Other related party	3,931,821	6,398,311
	<u>\$ 49,216,292</u>	<u>\$ 64,953,515</u>

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

B. Purchases

	Three months ended June 30,	
	2023	2022
Purchase of goods:		
Associates	\$ 6,717,961	\$ 10,610,953
Other related party	871,436	1,084,203
	<u>\$ 7,589,397</u>	<u>\$ 11,695,156</u>
	Six months ended June 30,	
	2023	2022
Purchase of goods:		
Associates	\$ 22,155,087	\$ 22,914,503
Other related party	1,744,397	2,489,715
	<u>\$ 23,899,484</u>	<u>\$ 25,404,218</u>

Except for those circumstances wherein there are no similar transactions for reference and the prices and payment terms are negotiated by both parties, the Group purchases from the supplier and aforementioned related parties at the prevailing market price. The payment

terms given by other vendors and related parties are 45 to 90 days and 30 to 90 days, respectively.

C. Receivables from related parties

	June 30, 2023	December 31, 2022	June 30, 2022
Accounts receivable:			
Associates	\$ 16,740,511	\$ 36,492,474	\$ 19,951,280
Other related party	2,534,858	2,054,075	3,004,242
Less: Allowance for doubtful accounts	(831,153)	(836,463)	(8,608)
	<u>18,444,216</u>	<u>37,710,086</u>	<u>22,946,914</u>
Other receivables - sale of property, plant and equipment:			
Associates	85,939	83,088	147,714
Other receivables - purchase of materials on behalf of related parties:			
Associates	793,928	1,443,251	1,287,251
Other related party	2,643	2,611	2,653
Other receivables - proceeds from capital reduction			
Joint Venture	873,623	-	-
Other receivables - dividend			
Associates	3,498,134	35,567	3,548,167
Other receivables - other:			
Associates	601,495	-	-
	<u>5,855,762</u>	<u>1,564,517</u>	<u>4,985,785</u>
	<u>\$ 24,299,978</u>	<u>\$ 39,274,603</u>	<u>\$ 27,932,699</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

	June 30, 2023	December 31, 2022	June 30, 2022
Accounts payable:			
Associates	\$ 11,836,045	\$ 17,460,182	\$ 11,368,777
Other related party	1,019,857	1,216,566	1,248,100
	<u>12,855,902</u>	<u>18,676,748</u>	<u>12,616,877</u>
Other payables - acquisition of property, plant and equipment:			
Associates	70,056	218,762	194,955
Other payables - procurement of raw materials on behalf of others:			
Associates	999,508	1,166,867	1,774,862
	<u>1,069,564</u>	<u>1,385,629</u>	<u>1,969,817</u>
	<u>\$ 13,925,466</u>	<u>\$ 20,062,377</u>	<u>\$ 14,586,694</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 2 to 5 years. Rents are paid monthly.
- (b) For the three-month and six-month periods ended June 30, 2023 and 2022, the Group acquired right-of-use assets of \$0, \$93, \$0 and \$449,273, respectively, from related parties.
- (c) Lease liabilities

	June 30, 2023	December 31, 2022	June 30, 2022
Associates	<u>\$ 284,306</u>	<u>\$ 364,240</u>	<u>\$ 436,932</u>

- (d) For the three-month and six-month periods ended June 30, 2023 and 2022, the interest expense incurred on lease liabilities were \$2,077, \$5,572, \$7,494 and \$9,391, respectively.

F. Property transactions:

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

	Three months ended June 30,	
	2023	2022
Acquisition of property, plant and equipment:		
Associates	<u>\$ 117,148</u>	<u>\$ 100,530</u>

		Six months ended June 30,	
		2023	2022
Acquisition of property, plant and equipment:			
Associates		\$ 182,164	\$ 161,562

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

		Three months ended June 30,			
		2023		2022	
		Proceeds from sale	Gain on disposal	Proceeds from sale	Gain on disposal
Associates		\$ 29,061	\$ 2,898	\$ 93,198	\$ 3,576

		Six months ended June 30,			
		2023		2022	
		Proceeds from sale	Loss on disposal	Proceeds from sale	Gain on disposal
Associates		\$ 33,477	\$ (4,074)	\$ 95,146	\$ 5,387

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

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

(d) Acquisition of financial assets:

			Six months ended June 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
				\$ 2,040,031

(e) Acquisition of other assets:

	Accounts	Six months ended June 30, 2023
		Consideration
Associates	Intangible assets	\$ 32,550

G.Loans to related parties

(a) Receivables from related parties

	June 30, 2023	December 31, 2022	June 30, 2022
Associates	\$ 150,726	\$ 155,162	\$ 156,253

(b) Interest income

	Three months ended June 30,	
	2023	2022
Associates	\$ 1,535	\$ 1,561
	Six months ended June 30,	
	2023	2022
Associates	\$ 3,077	\$ 3,091

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

(3) Key management compensation

	Three months ended June 30,	
	2023	2022
Salaries and other short-term employee benefits	\$ 66,945	\$ 114,307
Post-employment benefits	508	2,296
Share-based payments	145,301	\$ 39,382
	\$ 212,754	\$ 155,985
	Six months ended June 30,	
	2023	2022
Salaries and other short-term employee benefits	\$ 246,849	\$ 275,714
Post-employment benefits	1,001	2,850
Share-based payments	175,695	107,805
	\$ 423,545	\$ 386,369

8. PLEDGED ASSETS

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

Assets	Nature	June 30, 2023	December 31, 2022	June 30, 2022
Time deposits and cash (shown as "current financial assets at amortised cost")	Customs deposits	\$ 86,341	\$ 56,777	\$ 110,117
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	272,070	241,910	121,735
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	52,852	56,200	70,200
Restricted deposits (shown as "non-current financial assets at amortised cost")	Switch center lease guarantee, performance bond and the deposits restricted by the court	173,134	53,816	54,783
Property, plant and equipment and right-of-use assets	Long-term loans	4,497,564	4,619,066	4,699,576
		<u>\$ 5,081,961</u>	<u>\$ 5,027,769</u>	<u>\$ 5,056,411</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 June 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, alleging that the Group committed a

breach of contract and fraud. 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:

	June 30, 2023	December 31, 2022	June 30, 2022
Property, plant and equipment	\$ 4,571,912	\$ 5,375,158	\$ 4,551,134
Financial assets at fair value through profit or loss	6,812,857	8,733,139	12,942,108
Investments accounted for using equity method	12,635,831	25,051	818,105
Business combinations	6,382,314	6,176,554	-
	<u>\$ 30,402,914</u>	<u>\$ 20,309,902</u>	<u>\$ 18,311,347</u>

B. As of June 30, 2023, December 31, 2022 and June 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 \$1,929,787, 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 July 21, 2023, the Company’s subsidiary, Asia Pacific Telecom Co., Ltd. (hereinafter referred to as “APT”), received a letter from the Fair Trade Commission for not prohibiting APT merger with FET, along with additional burden. Refer to Note 12(4) for details.
- (2)The Company’s subsidiary, Foxconn Interconnect Technology Singapore Pte. Ltd., completed the acquisitions of Prettl SWH GmbH and its subsidiary on July 3, 2023. Since then, Prettl SWH GmbH and its subsidiary became the Group’s wholly-owned subsidiaries. The final transaction price was approximately EUR 188,770 thousand.
- (3)On July 24, 2023, the Company’s newly established subsidiary, Foxconn Ev Singapore Holdings Pte. Ltd., 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.

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:

June 30, 2023						
(Foreign currency: Functional currency)	Foreign currency amount (in thousands)	Exchange rate	Book value (TWD)	Sensitivity analysis		
				Extent of variation	Effect on profit or loss	
<u>Financial assets</u>						
<u>Monetary items</u>						
USD : TWD	\$ 25,723,761	31.14	\$ 801,037,929	5 %	\$ 40,051,896	
USD : RMB	9,526,775	7.2723	296,663,785	5 %	14,833,189	
USD : CZK	486,274	21.8342	10,617,433	5 %	530,872	
<u>Net effect in consolidated entities with foreign currency</u>						
USD : TWD	\$ 52,980,900	31.14	\$ 1,649,825,217			
<u>Financial liabilities</u>						
<u>Monetary items</u>						
USD : TWD	\$ 13,250,938	31.14	\$ 412,634,214	5 %	\$ 20,631,711	
USD : RMB	16,551,068	7.2723	515,400,269	5 %	25,770,013	
USD : CZK	251,956	21.8342	5,501,262	5 %	275,063	
December 31, 2022						
(Foreign currency: Functional currency)	Foreign currency amount (in thousands)	Exchange rate	Book value (TWD)	Sensitivity analysis		
				Extent of variation	Effect on profit or loss	
<u>Financial assets</u>						
<u>Monetary items</u>						
USD : TWD	\$ 30,286,849	30.71	\$ 930,109,146	5 %	\$ 46,505,457	
USD : RMB	13,157,363	6.9669	404,062,619	5 %	20,203,131	
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	

	June 30, 2022				
(Foreign currency: Functional currency)	Foreign currency amount (in thousands)	Exchange rate	Book value (TWD)	Sensitivity analysis	
				Extent of variation	Effect on profit or loss
<u>Financial assets</u>					
<u>Monetary items</u>					
USD : TWD	\$ 24,876,119	29.72	\$ 739,318,257	5 %	\$ 36,965,913
USD : RMB	7,677,878	6.6952	228,186,534	5 %	11,409,327
USD : CZK					
<u>Net effect in consolidated entities with foreign currency</u>					
USD : TWD	\$ 53,548,112	29.72	\$ 1,591,449,889		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD : TWD	\$ 15,621,994	29.72	\$ 464,285,662	5 %	\$ 23,214,283
USD : RMB	14,692,399	6.6952	436,658,098	5 %	21,832,905
USD : CZK	344,266	23.6967	10,231,586	5 %	511,579

(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 six-month periods ended June 30, 2023 and 2022 amounted to \$9,481,493, (\$1,791,157), \$7,973,129 and (\$2,945,341), 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 \$821,981 and \$1,042,801 for the six-month periods ended June 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 six-month periods ended June 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:

	June 30, 2023	December 31, 2022	June 30, 2022
Not past due	\$ 776,522,805	\$ 1,078,204,591	\$ 920,821,319
Up to 90 days	11,535,112	17,726,196	14,267,992
91 to 180 days	2,698,606	3,971,822	3,226,302
181 to 270 days	2,520,970	2,999,238	884,920
271 to 360 days	2,505,485	303,471	449,088
Over 361 days	8,798,574	7,587,349	6,205,477
	<u>\$ 804,581,552</u>	<u>\$ 1,110,792,667</u>	<u>\$ 945,855,098</u>

The above aging analysis is based on days overdue.

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

June 30, 2023	Individual	Group 1	Group 2	Group 3	Group 4	Total
Expected loss rate	100%	0.0375%	0.0875%	0.05%~46.1%	0.7%~53.1%	
Total book value	\$ 8,635,595	\$ 489,268,286	\$ 251,276,547	\$ 31,784,744	\$ 23,616,380	\$ 804,581,552
Loss allowance	\$ 8,635,595	\$ 183,476	\$ 219,867	\$ 4,108,980	\$ 500,447	\$ 13,648,365

December 31, 2022	Individual	Group 1	Group 2	Group 3	Group 4	Total
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

June 30, 2022	Individual	Group 1	Group 2	Group 3	Group 4	Total
Expected loss rate	100%	0.0375%	0.0875%	0.01%~50.50%	0.42%~51.90%	
Total book value	\$ 6,226,958	\$ 571,920,942	\$ 300,622,714	\$ 37,293,440	\$ 29,791,044	\$ 945,855,098
Loss allowance	\$ 6,226,958	\$ 214,470	\$ 263,045	\$ 930,600	\$ 890,042	\$ 8,525,115

- Group 1: Standard Poor's, Fitch's, or Moody's rating of A-level, or rated as A-level in accordance with the Group's credit policies for those that have no external credit ratings.
- Group 2: Standard Poor's or Fitch's rating of BBB, Moody's rating of Baa, or rated as B or C in accordance with the Group's credit policies for those that have no external credit ratings.
- Group 3: Standard Poor's or Fitch's rating of BB + and below, or Moody's rating of Ba1 and below.
- Group 4: Rated as other than A, B, or C in accordance with the Group's credit policies for those that have no external credit ratings.
- vi. As of June 30, 2023, December 31, 2022 and June 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	1,516,999	888,230
Effect of foreign exchange	28,870	85,865
At June 30	<u>\$ 13,648,365</u>	<u>\$ 8,525,115</u>

(c) Liquidity risk

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

Non-derivative financial liabilities:

June 30, 2023	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	\$ 37,898,000	\$ 23,587,165	\$ 139,701,116	\$ 73,601,400	\$ 274,787,681
Long-term loans	38,826,759	18,587,840	22,692,253	7,087,371	87,194,223
Lease liabilities	7,446,814	4,531,020	8,147,300	6,112,662	26,237,796
	<u>\$ 84,171,573</u>	<u>\$ 46,706,025</u>	<u>\$ 170,540,669</u>	<u>\$ 86,801,433</u>	<u>\$ 388,219,700</u>
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>
June 30, 2022	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	\$ 31,430,178	\$ 36,904,000	\$ 111,489,506	\$ 81,867,200	\$ 261,690,884
Long-term loans	2,421,789	37,176,777	26,699,806	2,061,285	68,359,657
Lease liabilities	8,625,620	5,689,947	8,825,191	8,068,171	31,208,929
	<u>\$ 42,477,587</u>	<u>\$ 79,770,724</u>	<u>\$ 147,014,503</u>	<u>\$ 91,996,656</u>	<u>\$ 361,259,470</u>

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

Derivative financial liabilities:

<u>June 30, 2023</u>	<u>Less than 1 year</u>	<u>Between 1 to 2 years</u>	<u>Between 2 to 5 years</u>	<u>Over 5 years</u>	<u>Total</u>
Forward exchange contracts	\$ 5,013,340	\$ -	\$ -	\$ -	\$ 5,013,340
Cross currency swap contracts	181,345	-	-	-	181,345
	<u>\$ 5,194,685</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,194,685</u>
 <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>June 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	\$ 1,196,134	\$ -	\$ -	\$ -	\$ 1,196,134
Cross currency swap contracts	45,863	-	-	-	45,863
	<u>\$ 1,241,997</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,241,997</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:

June 30, 2023				
	Book Value	Fair Value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	\$ 274,787,681	\$ -	\$ 263,762,304	\$ -
December 31, 2022				
	Book Value	Fair Value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	\$ 258,682,706	\$ -	\$ 246,661,956	\$ -
June 30, 2022				
	Book Value	Fair Value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	\$ 261,690,884	\$ -	\$ 249,958,776	\$ -

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

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

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

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

June 30, 2023	Level 1	Level 2	Level 3	Total
<u>Assets:</u>				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity instruments	\$ 706,686	\$ -	\$ 286,290	\$ 992,976
Debt instruments	-	314,389	-	314,389
Beneficiary certificates	368,155	620,915	86,322,822	87,311,892
Derivatives	-	6,170,200	-	6,170,200
Derivative financial assets for hedging	-	21,694	-	21,694
Financial assets at fair value through other comprehensive income				
Equity instruments	68,272,967	970,966	11,961,178	81,205,111
Accounts receivable expected factoring	-	88,034,040	-	88,034,040
Total	<u>\$ 69,347,808</u>	<u>\$ 96,132,204</u>	<u>\$ 98,570,290</u>	<u>\$ 264,050,302</u>
<u>Liabilities:</u>				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	<u>\$ -</u>	<u>\$ (5,194,685)</u>	<u>\$ -</u>	<u>\$ (5,194,685)</u>

December 31, 2022	Level 1	Level 2	Level 3	Total
Assets:				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity instruments	\$ 757,011	\$ -	\$ 588,490	\$ 1,345,501
Debt instruments	-	840,140	-	840,140
Beneficiary certificates	627,861	-	84,191,159	84,819,020
Derivatives	-	6,056,921	-	6,056,921
Financial assets at fair value through other comprehensive income				
Equity instruments	65,059,107	713,874	18,813,419	84,586,400
Debt instruments	-	-	44,069	44,069
Accounts receivable expected factoring	-	92,897,750	-	92,897,750
Total	<u>\$ 66,443,979</u>	<u>\$ 100,508,685</u>	<u>\$ 103,637,137</u>	<u>\$ 270,589,801</u>
Liabilities:				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	\$ -	\$ (3,595,029)	\$ -	\$ (3,595,029)
June 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	\$ 2,014,687	\$ -	\$ 584,834	\$ 2,599,521
Debt instruments	-	-	7,093	7,093
Beneficiary certificates	3,477,822	4	75,131,174	78,609,000
Derivatives	-	7,715,812	-	7,715,812
Derivative financial assets for hedging	-	147,879	-	147,879
Financial assets at fair value through other comprehensive income				
Equity instruments	76,031,124	1,061,040	24,588,442	101,680,606
Debt instruments	-	-	177,607	177,607
Accounts receivable expected factoring	-	97,106,342	-	97,106,342
Total	<u>\$ 81,523,633</u>	<u>\$ 106,031,077</u>	<u>\$ 100,489,150</u>	<u>\$ 288,043,860</u>

June 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	\$ -	\$ (536,411)	\$ -	\$ (536,411)
Derivative financial liabilities for hedging	-	(705,586)	-	(705,586)
Total	<u>\$ -</u>	<u>\$ (1,241,997)</u>	<u>\$ -</u>	<u>\$ (1,241,997)</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 six-month period ended June 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 six-month periods ended June 30, 2023 and 2022:

	2023	2022
At January 1	\$ 103,637,137	\$ 105,221,164
Losses recognised in profit	(420,848)	(13,334,151)
Losses recognised in other comprehensive income	(2,106,628)	(811,888)
Acquired during the period	3,867,266	5,119,502
Sold during the period	(105,172)	-
Investment cost refund	(967,760)	(3,268,380)
Transfer (out of) in to Level 3	(6,219,077)	838,724
Effect of exchange rate changes	885,372	6,724,179
At June 30	<u>\$ 98,570,290</u>	<u>\$ 100,489,150</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 June 30, 2023	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 2,496,982</u>	Market comparable companies	Revenue multiple Net value multiple Discount for lack of marketability Value to NIAT multiple	0.20~16.69 (6.17) 0.27~12.67 (5.67) 17.00%~38.00% (25.72%) 0.26~8.97 (6.34)	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>\$ 2,766,405</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% (25.85%) 30.88%~83.30% (56.23%) 1.4~9.54 (8.84) 0.55~18.68 (6.89) 0.56~26.87 (6.08)	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>\$ 1,493,101</u>	Net assets value	Discount for lack of marketability	5.39%~29.00% (8.44%)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 178,204</u>	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 5,312,776</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	<u>\$ 54,233,444</u>	Net assets value	Discount for lack of marketability	1.85%~8.48% (5.33%)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 30,936,749</u>	Stock value in complex capital structure	Discount for lack of marketability Expected equity value volatility	1.09% 16.69%	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>\$ 1,152,629</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable

	Fair value at December 31, 2022	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 2,444,358</u>	Market comparable companies	Revenue multiple	0.2~16.69 (5.81)	The higher the revenue multiple, net value multiple, value to NIAT multiple and value to EBIT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Net value multiple	0.27~8.49 (6.97)	
			Discount for lack of marketability	16.00%~41.00% (25.72%)	
			Value to NIAT multiple	0.26~7.23 (5.04)	
			Value to EBIT multiple	9.68	
	<u>\$ 3,081,529</u>	Stock value in complex capital structure	Weighted average cost of capital	15.99%	The higher the expected equity value volatility, revenue multiple, long-term revenue growth rate, long-term pre-tax operating margin, net value multiple and value to NIAT multiple, the higher the fair value; the higher the discount for lack of marketability, discount for lack of control and weighted average cost of capital, the lower the fair value.
			Long-term revenue growth rate	2.20%	
			Long-term pre-tax operating margin	45.00%	
			Discount for lack of marketability	19.00%~38.00% (24.98%)	
			Discount for lack of control	20.21%	
			Expected equity value volatility	33.12%~90.45% (51.64%)	
			Revenue multiple	1.4~7.63 (5.49)	
			Net value multiple	0.55~17.01 (7.55)	
			Value to NIAT multiple	0.56~26.02 (6.26)	
	<u>\$ 7,277,595</u>	Net assets value	Discount for lack of marketability	5.39%~29.00% (8.39%)	
	<u>\$ 351,487</u>	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 6,246,940</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	<u>\$ 52,507,209</u>	Net assets value	Discount for lack of	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 June 30, 2022	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 1,826,493</u>	Market comparable companies	Revenue multiple	0.56~16.69 (4.30)	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 (6.68)	
			Discount for lack of marketability	15.00%~34.00% (19.51%)	
			Value to NIAT multiple	0.42~10.28 (5.42)	
			Value to EBIT multiple	16.26	
	<u>\$ 3,524,114</u>	Stock value in complex capital structure	Weighted average cost of capital	13.32%	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	15.00%~34.00% (22.46%)	
			Discount for lack of control	21.53%	
			Expected equity value volatility	28.20%~133.40% (50.88%)	
			Revenue multiple	0.95~11.27 (7.62)	
			Discount for lack of marketability	13.00%~32.00% (15.24%)	The higher the discount for lack of marketability and discount for lack of control, the lower the fair value.
	<u>\$ 9,750,282</u>	Net assets value	Discount for lack of control	5.00%	

	Fair value at June 30, 2022	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Unlisted shares	<u>\$ 612,280</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>\$ 9,460,107</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	<u>\$ 41,865,085</u>	Net assets value	Discount for lack of marketability	10.00%~30.00% (15.97%)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 32,227,298</u>	Stock value in complex capital structure	Discount for lack of marketability Expected equity value volatility	5.00% 27.43%	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>\$ 1,038,791</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable
Non-derivative debt instrument:					
Financial bond	<u>\$ 177,607</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable
Corporate bonds payable	<u>\$ 7,093</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable

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

			June 30, 2023			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument and beneficiary certificates	Discount for lack of control and marketability	±1%	<u>\$ 885,143</u>	<u>\$ (885,143)</u>	<u>\$ 97,455</u>	<u>\$ (97,455)</u>
			December 31, 2022			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument and beneficiary certificates	Discount for lack of control and marketability	±1%	<u>\$ 923,757</u>	<u>\$ (923,757)</u>	<u>\$ 124,784</u>	<u>\$ (124,784)</u>

			June 30, 2022			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument and beneficiary certificates	Discount for lack of control and marketability	±1%	\$ 836,491	\$ (836,491)	\$ 179,586	\$ (179,586)

(4) Other matters

The shareholders of the Company during the extraordinary shareholders' meeting on April 15, 2022 approved the merger of the Company's subsidiary, Asia Pacific Telecom Co., Ltd. (APT), with Far EasTone Telecommunications Co., Ltd. (hereinafter referred to as "FET") with FET as the surviving company and APT as the dissolved company.

The shares were adopted as the consideration for this merger. On the merger record date, the number of registered ordinary shares held by each shareholder listed in the APT's shareholder register, less the number of the ordinary shares (through private placement) in APT held by FET, 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.

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 June 30, 2023
(in millions)

	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	\$ 867,687	\$ 436,492	\$ 39,278	\$ 27,040	\$ (65,949)	\$ 1,304,548
Internal revenue	14,956	3,414	7,678	5,321	(31,369)	-
Operating revenue	\$ 882,643	\$ 439,906	\$ 46,956	\$ 32,361	\$ (97,318)	\$ 1,304,548
Depreciation and amortisation	\$ 10,237	\$ 5,661	\$ 1,238	\$ 3,825	\$ -	\$ 20,961
Segment operating income (loss)	\$ 16,988	\$ 14,243	\$ (1,003)	\$ (147)	\$ 844	\$ 30,925

Three months ended June 30, 2022
(in millions)

	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	\$ 997,749	\$ 530,333	\$ 47,616	\$ 28,834	\$ (94,721)	\$ 1,509,811
Internal revenue	17,718	3,069	13,656	7,088	(41,531)	-
Operating revenue	\$ 1,015,467	\$ 533,402	\$ 61,272	\$ 35,922	\$ (136,252)	\$ 1,509,811
Depreciation and amortisation	\$ 11,806	\$ 5,634	\$ 1,261	\$ 4,326	\$ -	\$ 23,027
Segment operating income (loss)	\$ 28,203	\$ 14,694	\$ (178)	\$ 588	\$ 1,030	\$ 44,337

Six months ended June 30, 2023
(in millions)

	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	\$ 1,907,588	\$ 903,079	\$ 68,712	\$ 51,137	\$ (163,530)	\$ 2,766,986
Internal revenue	30,397	6,783	16,989	11,648	(65,817)	-
Operating revenue	\$ 1,937,985	\$ 909,862	\$ 85,701	\$ 62,785	\$ (229,347)	\$ 2,766,986
Depreciation and amortisation	\$ 19,446	\$ 11,309	\$ 2,465	\$ 7,062	\$ -	\$ 40,282
Segment operating income (loss)	\$ 41,087	\$ 31,481	\$ (2,486)	\$ (673)	\$ 2,039	\$ 71,448

Six months ended June 30, 2022
(in millions)

	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	\$ 1,971,923	\$ 989,337	\$ 98,270	\$ 56,016	\$ (198,182)	\$ 2,917,364
Internal revenue	34,327	6,224	24,859	13,600	(79,010)	-
Operating revenue	<u>\$ 2,006,250</u>	<u>\$ 995,561</u>	<u>\$ 123,129</u>	<u>\$ 69,616</u>	<u>\$ (277,192)</u>	<u>\$ 2,917,364</u>
Depreciation and amortisation	<u>\$ 21,108</u>	<u>\$ 9,145</u>	<u>\$ 2,550</u>	<u>\$ 7,605</u>	<u>\$ -</u>	<u>\$ 40,408</u>
Segment operating income (loss)	<u>\$ 50,577</u>	<u>\$ 29,538</u>	<u>\$ (1,062)</u>	<u>\$ 168</u>	<u>\$ 1,785</u>	<u>\$ 81,006</u>

The descriptions for the above group systems are as follows:

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

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

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

Others: It includes other listed subsidiaries and its subsidiaries.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Loans to others
June 30, 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 six months ended June 30, 2023	Balance at June 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	\$ -	\$ 139,270,743	\$ 557,082,971	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	-	100,149,144	200,298,289	Note 3
2	Fujin Precision Industrial (Jincheng) Co., Ltd.	Inner Mongolia Xin Jing Photovoltaic Power Generation Co., Ltd.	Other Receivables	Y	600,075	535,250	535,250	2.555	2	-	Business operation	-	None	-	62,422,153	124,844,305	Note 3
3	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Shandong Chengshang Energy Co., Ltd.	Other Receivables	Y	155,575	64,230	64,230	2.555	2	-	Business operation	-	None	-	96,936,817	193,873,634	Note 3
3	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Dongying PV Technology Co. Ltd.	Other Receivables	Y	355,600	278,330	278,330	2.555	2	-	Business operation	-	None	-	96,936,817	193,873,634	Note 3
4	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	FuYang Soleros Technology (Nanyang) Co., Ltd.	Other Receivables	Y	2,000,250	1,798,440	1,798,440	2.555	2	-	Business operation	-	None	-	307,807,479	615,614,959	Note 3
4	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Lankao YuFu Precision Technology Co., Ltd.	Other Receivables	Y	2,222,500	2,141,000	2,141,000	2.555	2	-	Business operation	-	None	-	307,807,479	615,614,959	Note 3
4	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	First Special Material (HeNan) Limited	Other Receivables	Y	66,675	64,230	64,230	2.920	2	-	Business operation	-	None	-	307,807,479	615,614,959	Note 3
5	AFE, Inc.	iCana Inc.	Other Receivables	Y	137,016	137,016	137,016	4.940	2	-	Business operation	-	None	-	2,106,090	4,212,179	Note 3
5	AFE, Inc.	FEWI Development Corporation	Other Receivables	Y	150,200	-	-	N/A	2	-	Business operation/ Debt repayment	-	None	-	2,106,090	4,212,179	Note 3
6	Foxconn EV Technology Inc.	Foxconn EV System LLC	Other Receivables	Y	298,178	-	-	N/A	2	-	Business operation	-	None	-	14,566,777	29,133,553	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2023	Balance at June 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	2.500	2	\$ -	Business operation	\$ -	None	\$ -	\$ 2,783,104	\$ 11,132,416	Note 2
8	Foxconn (Far East) Limited	eCMMS Precision Singapore Pte. Ltd.	Other Receivables	Y	7,162,200	7,162,200	7,162,200	0.000	2	-	Business operation	-	None	-	2,920,896,762	5,841,793,525	Note 3
9	Foxconn Brasil Industria e Comercio Ltda.	Foxconn MOEBG Industria de Eletronicos Ltda.	Other Receivables	Y	3,738,680	3,738,680	3,094,080	0.000	2	-	Business operation	-	None	-	32,698,253	65,396,506	Note 3
10	Foxconn S.A. B.V.	Foxconn Rus, LLC	Other Receivables	Y	5,042	4,871	4,871	6.400	2	-	Business operation	-	None	-	504,662	1,009,324	Note 3
11	SMART Technologies Corporation	SMART Technologies ULC	Other Receivables	Y	786,285	786,285	786,285	4.450	2	-	Business operation	-	None	-	278,541,486	557,082,971	Note 3
12	SMART Technologies Inc.	SMART Technologies ULC	Other Receivables	Y	5,795,250	5,795,250	5,795,250	0.000-5.000	2	-	Business operation	-	None	-	278,541,486	557,082,971	Note 3
13	SMART Technologies ULC	SMART Technologies (China) Co., Ltd.	Other Receivables	Y	56,896	54,810	10,398	1.000	2	-	Business operation	-	None	-	278,541,486	557,082,971	Note 3
14	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Other Receivables	Y	3,111,500	2,997,400	2,355,100	2.5550-3.3300	2	-	Business operation	-	None	-	50,955,643	101,911,285	Note 3
15	Fuding Electronic Technology (Jiashan) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Other Receivables	Y	4,267,200	3,810,980	3,810,980	2.500	2	-	Business operation	-	None	-	75,342,208	150,684,416	Note 3
15	Fuding Electronic Technology (Jiashan) Co., Ltd.	Beijing HengYu New Energy Auto Rental Co., Ltd.	Other Receivables	Y	156,464	150,726	150,726	4.000	2	-	Business operation	-	None	-	3,767,110	15,068,442	Note 3
16	Dong Guan Hong Song Precision Component Co., Ltd.	Foxconn Technology Group Co., Ltd.	Other Receivables	Y	44,450	-	-	N/A	2	-	Business operation	-	None	-	912,537	1,825,074	Note 3
17	Foxconn Technology Group Co., Ltd.	Shenzhen Fu Rong Inclusive Finance Co., Ltd.	Other Receivables	Y	800,100	-	-	N/A	2	-	Business operation	-	None	-	302,939,194	605,878,388	Note 3
18	Ur Materials Industry (Shenzhen) Co., Ltd.	Ur Material Technology (Guangzhou) Co., Ltd.	Other Receivables	Y	75,565	59,948	59,948	3.330	2	-	Business operation	-	None	-	2,925,050	5,850,101	Note 3
19	FIH Co., Ltd.	Bharat Taiwan Corporation	Other Receivables	Y	10,000	-	-	N/A	2	-	Business operation	-	None	-	203,999	815,997	Note 6
20	Bharat FIH Limited	Rising Stars Hi Tech Private Limited	Other Receivables	Y	3,419,100	3,419,100	2,469,350	7.5-7.91	2	-	Business operation	-	None	-	7,147,152	7,147,152	Note 6
21	FIH Mobile Limited	TNS Limited	Other Receivables	Y	3,152,924	2,963,515	2,963,515	0.000	2	-	Business operation	-	None	-	4,911,290	19,645,160	Note 6
21	FIH Mobile Limited	Chief Expertise Limited	Other Receivables	Y	3,417,914	3,417,914	3,417,914	0.000	2	-	Business operation	-	None	-	4,911,290	19,645,160	Note 6

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2023	Balance at June 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			
21	FIH Mobile Limited	Wonderful Stars Pte. Ltd.	Other Receivables	Y	\$ 1,245,600	\$ 1,245,600	\$ 1,245,600	0.000	2	\$ -	Business operation	\$ -	None	\$ -	\$ 4,911,290	\$ 19,645,160	Note 6
21	FIH Mobile Limited	Fushan Technology (Vietnam) Limited Liability Company	Other Receivables	Y	300,400	-	-	N/A	2	-	Business operation	-	None	-	4,911,290	19,645,160	Note 6
22	FIH Precision Component (Beijing) Co., Ltd.	FIH (TianJin) Precision Industry Co., Ltd.	Other Receivables	Y	111,125	-	-	N/A	2	-	Business operation	-	None	-	22,666,854	45,333,707	Note 6
22	FIH Precision Component (Beijing) Co., Ltd.	TNS Mobile (Beijing) Co., Ltd.	Other Receivables	Y	1,506,855	1,070,500	1,070,500	3.285	2	-	Business operation	-	None	-	22,666,854	45,333,707	Note 6
22	FIH Precision Component (Beijing) Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Other Receivables	Y	4,433,000	4,282,000	4,282,000	2.555	2	-	Business operation	-	None	-	22,666,854	45,333,707	Note 6
23	FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Other Receivables	Y	5,334,000	5,138,400	5,138,400	2.555-2.92	2	-	Business operation	-	None	-	24,527,928	49,055,856	Note 6
23	FIH Precision Electronics (Lang Fang) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Other Receivables	Y	444,500	-	-	N/A	2	-	Business operation	-	None	-	24,527,928	49,055,856	Note 6
24	Guizhou Fuzhikang Precision Electronics Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Other Receivables	Y	1,773,200	1,712,800	1,712,800	2.555	2	-	Business operation	-	None	-	5,117,164	10,234,328	Note 6
25	Honxun Electrical Industry (Hangzhou) Co., Ltd.	FIH (TianJin) Precision Industry Co., Ltd.	Other Receivables	Y	107,050	107,050	107,050	3.650	2	-	Business operation	-	None	-	21,901,044	43,802,089	Note 6
26	Foxconn Interconnect Technology Singapore Pte. Ltd.	Sound Solutions (Hong Kong) Co., Limited	Other Receivables	Y	594,774	594,774	594,774	5.700	2	-	Business operation	-	None	-	12,847,017	25,694,034	Note 4
27	Fuyu Electronical Technology (Huaian) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	488,950	471,020	471,020	3.65-3.70	2	-	Business operation	-	None	-	2,419,376	4,838,752	Note 4
28	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	1,333,500	1,284,600	1,284,600	3.285	2	-	Business operation	-	None	-	3,010,692	6,021,385	Note 4
28	Fu Ding Precision Component (Shenzhen) Co., Ltd.	SSI Precision Equipment (Zhenjiang) Co., Ltd.	Other Receivables	Y	184,468	177,703	177,703	3.285	2	-	Business operation	-	None	-	3,010,692	6,021,385	Note 4

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2023	Balance at June 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			
29	ShunSin Technology Holdings Limited	ShunSin Technology (Bac Giang, Vietnam) Limited	Other Receivables	Y	\$ 560,520	\$ 560,520	\$ -	N/A	2	\$ -	Business operation	\$ -	None	\$ -	\$ 636,532	\$ 2,546,128	Note 5
29	ShunSin Technology Holdings Limited	ShunYun Technology Holdings Limited	Other Receivables	Y	452,768	-	-	N/A	2	-	Business operation	-	None	-	636,532	2,546,128	Note 5
30	ShunYun Technology Holdings Limited	ShunYun Technology Holdings (Hong Kong) Limited	Other Receivables	Y	554,292	554,292	554,292	0.000	2	-	Business operation	-	None	-	9,128,294	9,128,294	Note 5
31	Jusda Europe s.r.o.	Jusda NL, B.V.	Other Receivables	Y	29,313	-	-	N/A	2	-	Business operation	-	None	-	1,750,918	3,501,835	Note 3
32	Jusda International Limited	Jusda Europe s.r.o.	Other Receivables	Y	45,720	-	-	N/A	2	-	Business operation	-	None	-	21,068,140	42,136,280	Note 3
32	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	-	21,068,140	42,136,280	Note 3
33	Shenzhen Fertile Plan International Logistics Co., Ltd.	Guangxi Yuchi Zhilian Technology Co., Ltd.	Other Receivables	Y	577,850	556,660	556,660	4.500	2	-	Business operation	-	None	-	8,725,836	17,451,671	Note 3
33	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	-	8,725,836	17,451,671	Note 3
34	Jusda Energy Technology (Shanghai) Co., Ltd.	Jusda Energy Technology (Zhoushan) Co., Ltd.	Other Receivables	Y	67,825	65,515	65,515	4.000	2	-	Business operation	-	None	-	285,982	571,964	Note 3
35	Jusda Supply Chain Management International Co., Ltd.	Jusda Energy Technology (Shanghai) Co., Ltd.	Other Receivables	Y	135,650	131,029	131,029	4.000	2	-	Business operation	-	93 units of T75 tank containers held by JST (Zhoushan)	138,549	7,171,662	14,343,325	Note 7
36	Cloud Network Technology Kft.	FII USA Inc.	Other Receivables	Y	9,204,984	9,204,984	9,204,984	5.070-5.830	2	-	Business operation	-	None	-	162,841,665	271,402,775	Note 8
37	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Other Receivables	Y	5,106,800	-	-	N/A	2	-	Business operation	-	None	-	162,841,665	271,402,775	Note 8
37	IPL International Limited	Focus PC Enterprises Limited	Other Receivables	Y	13,608,180	13,608,180	13,608,180	0.000	2	-	Business operation	-	None	-	162,841,665	271,402,775	Note 8
37	IPL International Limited	Cloud Network Technology Kft.	Other Receivables	Y	28,013,544	28,013,544	28,013,544	4.970-5.730	2	-	Business operation	-	None	-	162,841,665	271,402,775	Note 8
37	IPL International Limited	Foxconn CZ s.r.o.	Other Receivables	Y	7,838,700	6,228,000	6,228,000	0.000	2	-	Business operation	-	None	-	162,841,665	271,402,775	Note 8

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2023	Balance at June 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			
38	Fulian Technology (Jiyuan) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Other Receivables	Y	\$ 12,001,500	\$ 11,561,400	\$ 11,561,400	2.555	2	\$ -	Business operation	\$ -	None	\$ -	\$ 162,841,665	\$ 271,402,775	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	-	162,841,665	271,402,775	Note 8
40	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Other Receivables	Y	3,452,800	3,425,600	3,425,600	2.555	2	-	Business operation	-	None	-	162,841,665	271,402,775	Note 8
41	Fulian Precision Electronics (TianJin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Other Receivables	Y	9,073,100	7,279,400	7,279,400	2.555-2.92	2	-	Business operation/ Debt repayment	-	None	-	162,841,665	271,402,775	Note 8
42	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fuhuae Precision Industry (Shenzhen) Limited	Other Receivables	Y	26,226	25,264	25,264	2.000	2	-	Debt repayment	-	None	-	162,841,665	271,402,775	Note 8
43	Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Other Receivables	Y	11,112,500	10,705,000	10,705,000	2.555-2.920	2	-	Business operation	-	None	-	162,841,665	271,402,775	Note 8

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

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

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

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

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

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

The policy for loans granted by Smart Technologies 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. The policy for loans granted by Bharat FIH Limited is as follows: ceiling on total loans to all parties is 60% of the net assets value of Bharat FIH Limited; limit on loans to a single party is 60% of the net assets value of Bharat FIH Limited.

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

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

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

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

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Provision of endorsements and guarantees to others
June 30, 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 June 30, 2023	Outstanding endorsement/ guarantee amount at June 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	\$ 696,353,714	\$ 34,215,075	\$ 34,215,075	\$ 34,215,075	\$ -	2.46	\$ 1,392,707,428	Y	N	N	4、9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn EV System LLC	2	696,353,714	6,072,300	6,072,300	6,072,300	-	0.44	1,392,707,428	Y	N	N	4、9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	2	696,353,714	124,560,000	124,560,000	60,185,835	-	8.94	1,392,707,428	Y	N	N	4、9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, Spol. s r.o.	2	696,353,714	5,076,000	5,071,500	676,200	-	0.36	1,392,707,428	Y	N	N	4、9
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	2	696,353,714	31,140,000	31,140,000	31,140,000	-	2.24	1,392,707,428	Y	N	N	4、9
0	Hon Hai Precision Industry Co., Ltd.	Fuyu properties (Shanghai) Co., Ltd.	2	696,353,714	544,950	544,950	544,950	-	0.04	1,392,707,428	Y	N	Y	4、9
1	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Lankao YuFu Precision Technology Co., Ltd.	3	153,903,740	3,127,722	2,159,511	2,159,511	-	0.16	153,903,740	N	N	Y	5、9
2	Jusda International Limited	Jusda Europe s.r.o.	2	10,534,070	352,793	352,480	352,480	-	0.03	10,534,070	N	N	N	6、9
3	SMART Technologies Inc.	SMART Technologies ULC	2	278,541,486	1,401,300	1,401,300	-	-	0.10	696,353,714	N	N	N	6、9
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Shanghai Fujintong Commercial Factoring Co., Ltd.	3	81,084,158	4,000,500	3,853,800	-	-	0.28	81,084,158	N	N	Y	5、9
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Shenzhen Fu Rong Inclusive Finance Co., Ltd	3	81,084,158	6,334,125	6,101,850	1,327,420	-	0.44	81,084,158	N	N	Y	5、9
5	ShunSin Technology Holdings Limited	ShunYun Technology Holdings Limited	2	3,182,660	1,868,400	1,868,400	1,183,320	-	29.35	6,365,319	N	N	N	6、9
6	Foxconn Industrial Internet Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	2	271,402,775	130,788,000	130,788,000	49,824,000	-	9.39	542,805,551	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 June 30, 2023	Outstanding endorsement/ guarantee amount at June 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	\$ 49,112,901	\$ 9,342,000	\$ 9,342,000	\$ -	\$ -	0.67	\$ 49,112,901	N	N	N	7, 9
8	FIH Mexico Industry S.A. de C.V	FIH (Hong Kong) Limited	3	3,557,209	2,072,640	-	-	-	0.00	7,114,420	N	N	N	7, 9
9	S&B Industry Inc.	FIH (Hong Kong) Limited	3	2,567,442	768,750	-	-	-	0.00	5,134,884	N	N	N	7, 9
10	Great Promote Limited	FIH (Hong Kong) Limited	3	1,814,906	307,500	-	-	-	0.00	3,629,811	N	N	N	7, 9
11	Extra High Enterprises Limited	FIH (Hong Kong) Limited	3	925,133	399,750	-	-	-	0.00	1,850,266	N	N	N	7, 9
12	Foxconn (Far East) Limited	Foxconn Slovakia, Spol. s r.o.	3	1,460,448,381	9,342,000	9,342,000	-	-	0.67	1,460,448,381	N	N	N	8, 9
12	Foxconn (Far East) Limited	eCMMS Precision Singapore Pte. Ltd.	3	1,460,448,381	7,059,400	-	-	-	0.00	1,460,448,381	N	N	N	8, 9
12	Foxconn (Far East) Limited	Foxconn EV Technology Inc.	3	1,460,448,381	6,228,000	6,228,000	6,228,000	-	0.45	1,460,448,381	N	N	N	5, 9
13	Jusda Energy Technology (Zhoushan) Co., Ltd.	Jusda Energy Technology (Shanghai) Co., Ltd.	2	152,329	135,650	131,029	131,029	131,029	0.01	152,329	N	N	Y	6, 9

Note 1: Having business relationship.

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

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

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

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

Note 5: The total endorsements and guarantees of 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. and Bharat FIH Limited 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, FIH Co., Ltd. and Bharat FIH Limited 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	49,112,901	49,112,901
FIH Mexico Industry S A.de C.V.	3,557,209	7,114,419
S&B Industry, Inc.	2,567,442	5,134,884
Great Promote Limited	1,814,906	3,629,811
Eliteday Enterprises Limited	325,954	651,908
Extra High Enterprises Limited	925,133	1,850,266
FIH Co., Ltd.	2,039,993	4,079,986
FIH (Hong Kong) Limited	-	-
Bharat FIH Limited	11,911,921	23,823,841

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)
June 30, 2023

Table 3

Expressed in thousands of TWD
(Except as otherwise indicated)

				As of June 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)	133,908	\$ 2,042,107	1	\$ 2,042,107	
"	Shieh Yong Investment Co., Ltd.	None	(1)	32,507	248,282	2	248,282	
"	Usun Technology Co., Ltd.	None	(1)	5,180	215,747	8	215,747	
"	Amphastar Pharmaceuticals, Inc.	None	(1)	132	236,362	-	236,362	
"	Ceer National Automotive Company	None	(1)	23,370	1,111,028	8	1,111,028	
"	Sonatus Inc.	None	(1)	2,000	238,424	-	238,424	
"	Others (Note 3)	None	(1)	-	220	-	220	
Asia Pacific Telecom Co., Ltd. and subsidiaries	Taishin 1699 Money Market Fund	None	(2)	-	250,027	-	250,027	
Bon Shin International Investment Co., Ltd. and subsidiaries	Simplo Technology Co., Ltd.	None	(1)	7,730	2,539,452	4	2,539,452	
"	AES Holding Co., Ltd.	None	(1)	224	182,463	-	182,463	
"	Fitipower Integrated Technology Inc.	None	(1)	10,540	1,507,220	6	1,507,220	
"	Advanced Optoelectronic Technology Inc.	None	(1)	9,853	184,744	7	184,744	
"	G-TECH Optoelectronics Corporation	None	(1)	4,148	58,072	2	58,072	
"	Advanced Microelectronic Products, Inc.	None	(1)	907	19,990	1	19,990	
"	Others (Note 3)	None	(1)(2)	-	64,124	-	64,124	
Hon Yuan International Investment Co., Ltd.	Taisic Materials Corp.	None	(1)	5,000	417,130	10	417,130	
"	G-TECH Optoelectronics Corporation	None	(1)	15,728	220,194	7	220,194	
"	Cybertan Technology Inc.	None	(1)	10,035	222,283	3	222,283	
"	Fitipower Integrated Technology Inc.	None	(1)	1,680	240,240	1	240,240	
"	Usun Technology Co., Ltd.	None	(1)	784	32,654	1	32,654	
"	Others (Note 3)	None	(1)	-	232	-	232	
Lin Yih International Investment Co., Ltd. and subsidiaries	Gogoro Inc.	None	(1)	2,000	214,866	1	214,866	
"	HH-CTBC Partnership, L.P.	None	(2)	-	218,205	-	218,205	

		As of June 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	\$ 199,441	10	\$ 199,441	
"	Cybertan Technology Inc.	None	(1)	3,451	76,440	1	76,440	
"	Others (Note 3)	None	(1)(2)	-	32,755	-	32,755	
Hyield Venture Capital Co., Ltd. and subsidiaries	Innolux Corporation	Other related party	(1)	159,562	2,433,315	2	2,433,315	
"	Simplo Technology Co., Ltd.	None	(1)	8,215	2,698,517	4	2,698,517	
"	Taiwan Mobile Co., Ltd.	None	(1)	31,974	3,056,738	1	3,056,738	
"	Usun Technology Co., Ltd.	None	(1)	3,836	159,769	6	159,769	
"	Giga Solar Materials Corporation	None	(1)	9,265	741,559	10	741,559	
"	Yonglin Life Technology Fund I, L.P.	None	(2)	-	103,774	-	103,774	
"	Advanced Microelectronic Products, Inc.	None	(1)	4,833	106,559	4	106,559	
"	G-TECH Optoelectronics Corporation	None	(1)	10,049	140,680	4	140,680	
"	Varjo Technologies Oy	None	(1)	98	139,060	-	139,060	
"	Jorjin Technologies Inc.	None	(1)	2,170	102,858	5	102,858	
"	Cybertan Technology Inc.	None	(1)	10,035	222,283	3	222,283	
"	Fitipower Integrated Technology Inc.	None	(1)	13,214	1,889,600	7	1,889,600	
"	Biolmpact Equities Master Fund, LP	None	(2)	-	620,915	-	620,915	
"	Others (Note 3)	None	(1)(2)	-	216,159	-	216,159	
Hon Chi Venture Capital Co., Ltd.	G-TECH Optoelectronics Corporation	None	(1)	9,571	133,994	4	133,994	
"	Fitipower Integrated Technology Inc.	None	(1)	10,100	1,444,305	5	1,444,305	
"	Others (Note 3)	None	(1)	-	232	-	232	
Foxconn (Far East) Limited and subsidiaries	CloudMinds Inc.	None	(1)	2,055	535,608	1	535,608	
"	Galaxy Digital Holdings Ltd.	None	(1)	4,537	611,057	4	611,057	
"	HMD Global Oy	None	(1)	813	794,070	12	794,070	
"	IDG China Capital Fund III, L.P.	None	(2)	-	4,344,918	-	4,344,918	
"	HOPU-ARM Innovation Fund, L.P.	None	(2)	-	807,774	-	807,774	
"	Dongguan U-Bond Material Technology Co., Ltd.	None	(1)	2,750	143,059	3	143,059	
"	Megvii Technology Limited	None	(1)	22,758	844,113	-	844,113	
"	SK Inc.	None	(1)	2,450	9,075,815	3	9,075,815	
"	Skycus China Fund, L.P.	None	(2)	-	2,016,627	-	2,016,627	
"	Softbank Vision Fund, L.P.	None	(2)	-	15,468,375	-	15,468,375	
"	VIZIO Holding Corp.	None	(1)	4,409	926,776	4	926,776	
"	Visionnaire Ventures Fund II, L.P.	None	(2)	-	794,940	-	794,940	

		As of June 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	DiDi Global Inc.	None	(1)	12,543	\$ 1,152,201	-	\$ 1,152,201	
"	Henan Ancai Hi-Tech Co., Ltd.	None	(1)	147,013	3,795,932	13	3,795,932	
"	Shenzhen Yuto Packaging Technology Co., Ltd.	None	(1)	2,340	244,385	-	244,385	
"	Contemporary Amperex Technology Co., Limited	None	(1)	28,979	28,390,342	1	28,390,342	
"	China Unicom Smart Connection Technology Co., Ltd.	None	(1)	6,800	223,615	3	223,615	
"	AI Speech Co., Ltd.	None	(1)	4,639	128,432	1	128,432	
"	Figure Technologies Inc.	None	(1)	2,403	158,035	-	158,035	
"	Jinan Fujie Industrial Investment Fund Partnership (Limited Partnership)	None	(2)	-	212,876	-	212,876	
"	Plume Design, Inc.	None	(1)	6,006	641,485	1	641,485	
"	Nuwa Robotics Corp.	None	(1)	34,365	337,202	-	337,202	
"	Livingstone Fund, L.P.	None	(2)	-	279,543	-	279,543	
"	China Harmony New Energy Auto Holding Ltd.	None	(2)	128,734	439,907	8	439,907	
"	Suzhou Xindalu Precision Technology Co. Ltd.	None	(1)	27,208	116,506	4	116,506	
"	Pegasus Holdings Limited	None	(2)	4,275	133,124	-	133,124	
"	IDG Breyer Capital Fund, L.P.	None	(2)	-	18,052,141	-	18,052,141	
"	Smart Growth Fund	None	(2)	-	257,080	-	257,080	
"	Witricity Corporation	None	(1)	419	134,555	-	134,555	
"	Guangdong Hongfu Xinghe Company-Red Earth Fund	None	(2)	-	128,453	-	128,453	
"	Agile Robots Ag	None	(1)	339	1,525,945	3	1,525,945	
"	Lansus Technologies Inc.	None	(2)	-	102,356	-	102,356	
"	Preferred Stock of Lordstown Motors Corp.	None	(2)	300	314,389	-	314,389	
"	Lordstown Motors Corp.	None	(1)	1,344	89,169	8	89,169	
"	Provenance Blockchain Inc.	None	(1)	1,430,669	178,204	-	178,204	
"	EDP Corporation	None	(1)	500	253,700	4	253,700	
"	Wisconn Valley Ventures, L.P.	None	(2)	-	242,957	-	242,957	
"	AI Fund, L.P.	None	(2)	-	190,987	-	190,987	
"	GTM Capital Healthcare Fund L.P.	None	(2)	-	311,400	-	311,400	
"	Southeast Digital Transformation Investment (Putian) Partnership	None	(1)	25,000	107,050	-	107,050	
"	Alfa Chip Automation Tech Co., Limited	None	(1)	-	171,280	5	171,280	
"	Shanghai Sermatec Energy Technology Co., Ltd.	None	(1)	-	128,460	2	128,460	

Table 3 Page 3

		As of June 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	Ramon Space Ltd.	None	(1)	-	\$ 249,134	8	\$ 249,134	
"	Usun Technology Co., Ltd.	None	(1)	177	7,706,820	-	7,706,820	
"	Finance Trust Peng Yun Tian Hua Collection Fund Trust	None	(3)	-	3,425,600	-	3,425,600	
"	Others (Note 3)	None	(1)(2)	-	2,011,382	-	2,011,382	
Foxconn Holding Limited and subsidiaries	500 Startups III, L.P.	None	(2)	-	455,653	-	455,653	
"	S.A.S. Dragon Holdings Ltd.	None	(1)	124,000	1,596,379	19	1,596,379	
"	CloudMinds Inc.	None	(1)	20,619	640,117	2	640,117	
"	Globant S.A.	None	(1)	45	252,731	-	252,731	
"	Sinovation Fund III, L.P.	None	(2)	-	2,202,755	-	2,202,755	
"	Innovation Works Development Fund, L.P.	None	(2)	-	277,786	-	277,786	
"	Nautilus Venture Partners Fund I, L.P.	None	(2)	-	893,633	-	893,633	
"	Playground Global, LLC	None	(2)	-	329,244	-	329,244	
"	Playground Ventures II, L.P.	None	(2)	-	6,960,340	-	6,960,340	
"	Playground Ventures, L.P.	None	(2)	-	3,112,482	-	3,112,482	
"	Riverwood Capital Partners, L.P.	None	(2)	-	170,830	-	170,830	
"	Silverlink Capital, L.P.	None	(2)	-	2,088,474	-	2,088,474	
"	Sinovation Fund IV, L.P.	None	(2)	-	1,816,924	-	1,816,924	
"	Softbank Vision Fund, L.P.	None	(2)	-	15,468,375	-	15,468,375	
"	TJ 2015. Fund, L.P.	None	(2)	-	696,501	-	696,501	
"	Translink Capital Partners II, L.P.	None	(2)	-	415,792	-	415,792	
"	Translink Capital Partners III, L.P.	None	(2)	-	780,622	-	780,622	
"	Translink Capital Partners IV, L.P.	None	(2)	-	212,265	-	212,265	
"	Celesta Capital II-A, L.P.	None	(2)	-	2,972,334	-	2,972,334	
"	Celesta Capital III, L.P.	None	(2)	-	1,457,237	-	1,457,237	
"	Devialet SA	None	(1)	41	242,915	-	242,915	
"	AI Fund, L.P.	None	(2)	-	393,423	-	393,423	
"	MSD Special Investments Fund (Cayman), L.P.	None	(2)	-	131,655	-	131,655	
"	Sinovation Disrupt Fund, L.P.	None	(2)	-	343,604	-	343,604	
"	Marvell Technology, Inc.	None	(2)	57	105,252	-	105,252	
"	FG Venture, L.P.	None	(2)	-	114,930	-	114,930	
"	Walden Catalyst Ventures, L.P.	None	(2)	-	320,762	-	320,762	
"	Velo3D, Inc.	None	(1)	5,362	360,639	3	360,639	

		As of June 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 Holding Limited and subsidiaries	Ejoule International Limited	None	(1)	23,256	\$ 212,712	-	\$ 212,712	
"	Playground Ventures III, L.P.	None	(2)	-	374,080	-	374,080	
"	Credo Technology Group Holding Ltd.	None	(1)	1,025	553,529	1	553,529	
"	Others (Note 3)	None	(1)(2)	-	767,888	-	767,888	
Margini Holdings Limited-B.V.I. and subsidiaries	IDG Breyer Capital Fund GP Associates L.P.	None	(2)	-	392,800	-	392,800	
Foxconn Singapore Pte. Ltd. and subsidiaries	Nano-X Imaging Ltd.	None	(1)	313	150,737	1	150,737	
"	Dagang Nexchange Berhad	None	(1)	120,000	380,023	4	380,023	
"	Korea E&C Company-Truben Private Equity Fund	None	(2)	-	103,774	-	103,774	
"	Others (Note 3)	None	(1)	-	3,445	-	3,445	

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

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Acquisition or sale of the same security with the accumulated cost reaching NT \$300 million or 20% of paid-in capital or more
For the six-month period ended June 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 June 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	50,000	\$ 500,000	-	\$ -	\$ -	\$ -	455,800	\$ 4,558,000	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	952,045	705,500	-	-	-	-	1,575,699	1,157,338	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
"	Ceer National Automotive Company	Note 2	-	-	USD	17,400	26,726	5,970	15,920	-	-	-	-	23,370	35,678	
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, Bao Shin and Hon Chi	Shin Puu Technology Co., Ltd.	Note 1	R&D Circuits Inc.	None	TWD	3,733	39,065	-	-	3,733	362,267	39,065	275,969	-	-	Note 9
Foxconn (Far East) Limited and subsidiaries	IDG Breyer Capital Fund L.P.	Note 3	-	-	USD	-	508,733	-	58,537	-	-	-	-	-	579,709	
"	Shenzhen YUTO Packaging Technology Co., Ltd.	Note 2	-	-	RMB	11,640	382,956	-	-	9,300	298,704	11,997	-	2,340	57,073	

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 June 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	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	Note 4	-	-	RMB	-	712,500	-	-	-	529,537	487,500	42,037	-	225,000	
Foxconn Holdings B.V.	SiliconAuto B.V.	Note 1	SiliconAuto B.V.	-	EUR	-	-	10,000	70,203	-	-	-	-	10,000	70,203	

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, Bao Shin International Investment Co., Ltd. is referred to as Bao 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 six-month period ended June 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 plants	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	Not yet paid.	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.

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 six-month period ended June 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
Foxconn EV Technology Inc.	Land and plants	2023/03/06	2021/10/01	USD	\$ 78,700	\$ 78,700	Note 1	\$ -	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.	Buildings and auxiliary buildings	2023/06/07	2002/07/31 2007/11/20	RMB	Not applicable	106,919	Note 2	Not applicable	Beijing e-Town Urban Renewal Co., Ltd.	None	Cooperate with the government's urban renewal	Evaluation value	None
Honxun Electrical Industry (HangZhou) Co., Ltd.	Land use right buildings and auxiliary buildings	2023/04/10	2004~2021	RMB	61,932	607,669	Note 3	545,737	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

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

Note 2: In order to cooperate with the government's urban renewal project, FIH Precision Component (Beijing) Co., Ltd. sold its plants and facilities. Currently, the payment had been fully collected. As the assets have not yet been transferred, they are shown as "other current liabilities".

Note 3: The total transaction amount was RMB 607,669 thousand, which was collected in three installments. As of June 30, 2023, the amount of RMB 159,819 thousand had been collected.

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

Expressed in thousands of TWD
(Except as otherwise indicated)

Table 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)	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and Subsidiaries	Subsidiary	Sales	\$ 4,837,516	-	Payment term 45~90 days	Note 1	Note 1	\$ 57,782,767	17	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	Sales	1,077,099	-	Net 90 days	Note 1	Note 1	593,554	-	
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	3,742,732	-	Net 120 days	Note 1	Note 1	4,723,421	1	Note 2
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	433,247	-	Net 90 days	Note 1	Note 1	310,751	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Sales	581,976	-	Net 90 days	Note 1	Note 1	348,825	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services s.r.o.	Subsidiary	Sales	2,515,629	-	Payment term 45 days	Note 1	Note 1	2,213,641	1	Note 2
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	186,302	-	Net 60 days	Note 1	Note 1	21,176	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	Sales	1,121,036	-	Net 90 days	Note 1	Note 1	734,136	-	
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	1,738,976	1	Note 2
Hon Hai Precision Industry Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Sales	105,829	-	Payment term 60 days	Note 1	Note 1	90,918	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Sales	326,484	-	Payment term 60 days	Note 1	Note 1	194,045	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	255,715	-	Payment term 45 days	Note 1	Note 1	38,872	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and Subsidiaries	Subsidiary	Purchases	281,024,307	19	Payment term 30~90 days	Note 1	Note 1	(129,495,463)	(20)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Purchases	597,975,859	40	Net 30 days	Note 1	Note 1	(206,972,503)	(31)	Note 2
Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	264,502,485	17	Net 60 days	Note 1	Note 1	(152,681,300)	(23)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Purchases	205,095,137	14	Net 60 days	Note 1	Note 1	(126,445,919)	(19)	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.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Purchases	\$ 790,942	-	Net 30 days	Note 1	Note 1	\$ (434,295)	-	
Hon Hai Precision Industry Co., Ltd.	FuKang Technology Company limited	Subsidiary	Purchases	712,283	-	Net 90 days	Note 1	Note 1	(712,283)	-	
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	219,090	-	Payment term 60 days	Note 1	Note 1	(192,998)	-	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	685,966	-	Payment term 90 days	Note 1	Note 1	(603,623)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	Purchases	320,946	-	Net 30 days	Note 1	Note 1	(1,917,133)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and Subsidiaries	Subsidiary	Processing, repair and molding costs	656,115	4	-	Note 1	Note 1	(306,298)	(4)	
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Repair costs	6,400,216	40	-	Note 1	Note 1	(3,603,066)	(44)	
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Repair costs	8,525,400	53	-	Note 1	Note 1	(4,215,785)	(52)	
Hon Hai Precision Industry Co., Ltd.	Sharp North Malaysia Sdn. Bhd.	Affiliate	Processing and molding costs	376,617	2	-	Note 1	Note 1	(51,928)	(1)	
Shunsin Technology (Zhong Shan) Limited	ShunSin Technology Holdings Limited	Subsidiary	Sales	352,179	70	Payment term 45 days	Note 1	Note 1	136,249	85	
Ambit Microsystem (Shanghai) Co., Ltd.	Amworld Microsystems (Shanghai) Limited	Subsidiary	Sales	126,586	2	Payment term 90 days	Note 1	Note 1	71,058	2	
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	660,508	11	Net 60 days	Note 1	Note 1	120,093	3	
Ambit Microsystem (Shanghai) Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	280,180	5	Net 90 days	Note 1	Note 1	283,441	7	
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	6,360,578	11	Payment term 90 days	Note 1	Note 1	2,675,871	11	
Ingrasys Technology Inc.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	400,919	1	Payment term 90 days	Note 1	Note 1	249,861	1	

Table 7 Page 2

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Ingrasys Technology Inc.	Foxconn Technology CZ s.r.o.	Subsidiary	Sales	\$ 963,003	2	Payment term 90 days	Note 1	Note 1	\$ 278,940	1	
Ingrasys Technology Inc.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	1,730,549	3	Payment term 90 days	Note 1	Note 1	953,795	4	
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	13,652,423	24	Payment term 90 days	Note 1	Note 1	7,462,385	31	
Ingrasys Technology Inc.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	150,446	-	Payment term 90 days	Note 1	Note 1	77,711	-	
Ingrasys Technology Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	480,590	1	Payment term 30 days	Note 1	Note 1	118,858	-	
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	653,046	1	Payment term 60 days	Note 1	Note 1	280,374	1	
Ingrasys Technology Inc.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	435,448	1	Payment term 60 days	Note 1	Note 1	30,381	-	
Ingrasys Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	10,714,518	19	Payment term 30 days	Note 1	Note 1	6,197,602	26	
Ingrasys Technology Inc.	Garuda International Limited	Affiliate	Purchases	514,049	1	Payment term 90 days	Note 1	Note 1	(363,532)	(2)	
Ingrasys Technology Inc.	Boardtek Electronics Corporation	Affiliate	Purchases	119,627	-	Payment term 90 days	Note 1	Note 1	(64,242)	-	
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	1,512,728	3	Payment term 90 days	Note 1	Note 1	1,234,664	8	
Hong-Qi Mechatronics (Anhui) Co., Ltd.	Pan-International Precision Electronic Co., Ltd.	Affiliate	Purchases	169,145	77	Net 60 days	Note 1	Note 1	(66,333)	(50)	
Hon-Ling Technology Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	947,675	52	Net 30 days	Note 1	Note 1	324,593	37	
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	Sales	881,258	48	Net 30 days	Note 1	Note 1	554,070	63	
Foxconn Global Network Corporation	Ingrasys Technology Inc.	Subsidiary	Sales	100,115	13	Payment term 60 days	Note 1	Note 1	22,853	3	
Foxconn Global Network Corporation	Asia Pacific Telecom Co., Ltd.	Subsidiary	Sales	165,069	22	Payment term 60 days	Note 1	Note 1	98,195	12	
Shenzhen FuTaiHong Precision Industry Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	Sales	1,101,084	4	Payment term 90 days	Note 1	Note 1	525,820	2	

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)	
Shenzhen FuTaiHong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	\$ 26,775,378	95	Net 120 days	Note 1	Note 1	\$ 19,846,101	94	
Shenzhen FuTaiHong Precision Industry Co., Ltd.	Garuda International Limited	Affiliate	Purchases	247,036	1	Payment term 90 days	Note 1	Note 1	(211,844)	(1)	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	102,922	70	Payment term 60 days	Note 1	Note 1	35,141	62	
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	151,803	15	Payment term 30 days	Note 1	Note 1	1,129,065	55	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	103,990	10	Payment term 60 days	Note 1	Note 1	19,803	1	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	106,709	11	Payment term 45 days	Note 1	Note 1	117,118	6	
FIH (Hong Kong) Limited	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Sales	104,918	-	Net 120 days	Note 1	Note 1	7,441,836	29	
FIH (Hong Kong) Limited	Ensky Technology Pte. Ltd.	Subsidiary	Sales	107,787	-	Payment term 90 days	Note 1	Note 1	182,485	1	
FIH (Hong Kong) Limited	Pan-International Industrial Corp.	Affiliate	Purchases	146,525	-	Payment term 90 days	Note 1	Note 1	(87,789)	-	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Sales	2,308,894	4	Net 25 days	Note 1	Note 1	270,742	1	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Purchases	2,182,931	4	Net 30 days	Note 1	Note 1	(433,333)	(1)	
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	Sales	2,251,630	4	Payment term 60 days	Note 1	Note 1	799,571	3	
FIH (Hong Kong) Limited	Yantai Xia Ye Electrons Co., Ltd.	Affiliate	Sales	3,473,492	7	Payment term 60 days	Note 1	Note 1	1,650,241	6	
FuTaiJing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	5,749,117	100	Payment term 30 days	Note 1	Note 1	1,748,592	100	
FuTaiJing Precision Electrons (Yantai) Co., Ltd.	Reco Technology (ChengDu) Co., Ltd.	Affiliate	Purchases	274,846	5	Net 60 days	Note 1	Note 1	(197,328)	(10)	
FuTaiJing Precision Electrons (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	303,066	6	Payment term 60 days	Note 1	Note 1	(46,166)	(2)	
FuTaiJing Precision Electrons (Yantai) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	720,105	14	Net 60 days	Note 1	Note 1	(209,354)	(10)	
FuTaiJing Precision Electrons (Yantai) Co., Ltd.	Yantai Xia Ye Electrons Co., Ltd.	Affiliate	Purchases	472,037	9	Net 60 days	Note 1	Note 1	(140,757)	(7)	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	\$ 11,064,993	99	Payment term 120 days	Note 1	Note 1	\$ 10,072,030	99	
Precision Technology Investments Pte. Ltd.	Simply Smart Limited	Subsidiary	Sales	102,785	60	Payment term 90 days	Note 1	Note 1	90,036	77	
Foxconn Technology Group Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	183,177	5	Net 90 days	Note 1	Note 1	127,467	6	
Foxconn Technology Group Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	883,084	24	Net 30 days	Note 1	Note 1	320,646	16	
Foxconn Technology Group Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	150,863	4	Net 90 days	Note 1	Note 1	86,646	4	
Foxconn Technology Group Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	140,775	4	Net 60 days	Note 1	Note 1	148,754	7	
Fu Ding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	5,004,683	87	Payment term 90 days	Note 1	Note 1	10,642,040	100	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	2,974,681	24	Payment term 90 days	Note 1	Note 1	2,387,140	26	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	Sales	135,046	1	Payment term 90 days	Note 1	Note 1	122,456	1	
Triple Win Technology (ShenZhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	30,030,839	95	Payment term 90 days	Note 1	Note 1	6,544,087	85	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	3,233,686	32	Payment term 90 days	Note 1	Note 1	1,614,692	24	
Foxconn (KunShan) Computer Connector Co., Ltd.	HongZhaoDa Integrated Innovative Service (KunShan) Co., Ltd.	Subsidiary	Sales	167,017	2	Payment term 90 days	Note 1	Note 1	20,870	-	
Foxconn (KunShan) Computer Connector Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,568,861	14	Payment term 90 days	Note 1	Note 1	1,604,620	100	
Foxconn (KunShan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	9,171,587	82	Payment term 90 days	Note 1	Note 1	841,708	-	
Foxconn (KunShan) Computer Connector Co., Ltd.	Garuda International Limited	Affiliate	Purchases	116,631	1	Payment term 90 days	Note 1	Note 1	(77,760)	-	
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (KunShan) Computer Connector Co., Ltd.	Subsidiary	Sales	2,050,300	100	Payment term 90 days	Note 1	Note 1	2,965,802	100	
Best Ever Industries Limited	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	110,404	-	Payment term 90 days	Note 1	Note 1	30,576	-	
HongFuTai Precision Electronics (YanTai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	13,404,104	86	Net 90 days	Note 1	Note 1	3,376,602	76	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
HongFuTai Precision Electronics (Yantai) Co., Ltd.	Ur Material (Yantai) Co., Ltd.	Subsidiary	Sales	\$ 119,485	1	Payment term 90 days	Note 1	Note 1	\$ 107,529	2	
HongFuTai Precision Electronics (Yantai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	280,919	2	Net 90 days	Note 1	Note 1	(95,110)	(2)	
HongFuTai Precision Electronics (Yantai) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	351,335	2	Net 90 days	Note 1	Note 1	(73,056)	(1)	
HongFuTai Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	166,637	1	Net 60 days	Note 1	Note 1	(18,855)	-	
HongFuTai Precision Electronics (Yantai) Co., Ltd.	Yantai Xia Ye Electrons Co., Ltd.	Affiliate	Sales	235,532	2	Net 60 days	Note 1	Note 1	58,636	1	
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,334,358	100	Payment term 60 days	Note 1	Note 1	1,097,853	100	
Foxteq Services India Private Limited	Enormous Technology Inc.	Subsidiary	Sales	1,142,013	52	Payment term 45 days	Note 1	Note 1	1,086,630	67	
Foxconn CZ s.r.o.	Foxconn Technology CZ s.r.o.	Subsidiary	Sales	199,949	-	Payment term 45 days	Note 1	Note 1	87,730	-	
Foxconn CZ s.r.o.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,194,842	2	Payment term 45 days	Note 1	Note 1	327,751	1	
Foxconn CZ s.r.o.	Cloud Network Technology USA Inc.	Subsidiary	Sales	122,248	-	Payment term 45 days	Note 1	Note 1	28,063	-	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	478,143	74	Payment term 90 days	Note 1	Note 1	89,342	43	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	844,888	36	Payment term 30 days	Note 1	Note 1	410,332	24	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	1,196,676	51	Net 90 days	Note 1	Note 1	1,075,526	62	
NWE Technology Inc.	IPL International Limited	Subsidiary	Sales	149,842	86	Payment term 45 days	Note 1	Note 1	43,327	76	
PCE Technology Inc.	Simply Smart Limited	Subsidiary	Sales	152,137	37	Payment term 30 days	Note 1	Note 1	26,082	13	
Foxconn Assembly LLC	Ingrasys Technology USA Inc.	Subsidiary	Sales	279,498	18	Payment term 30 days	Note 1	Note 1	49,050	14	
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	1,292,559	82	Net 30 days	Note 1	Note 1	307,805	86	

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)	
PCE Paragon Solutions (Mexico) S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	\$ 1,328,117	55	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	1,100,647	45	Payment term 30 days	Note 1	Note 1	235,308	100	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	112,853	3	Payment term 30 days	Note 1	Note 1	64,945	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	159,517	4	Payment term 30 days	Note 1	Note 1	123,462	4	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	139,253	3	Payment term 30 days	Note 1	Note 1	88,339	3	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	471,554	11	Payment term 30 days	Note 1	Note 1	110,693	4	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	286,811	7	Payment term 30 days	Note 1	Note 1	265,412	10	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	Sales	172,253	4	Payment term 30 days	Note 1	Note 1	322,669	12	
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	114,688	48	Payment term 30 days	Note 1	Note 1	41,447	40	
Fuyu Electronical Technology (Huaian) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	957,733	18	Payment term 90 days	Note 1	Note 1	980,870	-	
Fuyu Electronical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	4,385,158	82	Payment term 90 days	Note 1	Note 1	3,979,307	100	
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	Sales	601,605	98	Payment term 30 days	Note 1	Note 1	324,839	88	
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	12,629,308	99	Payment term 90 days	Note 1	Note 1	11,231,826	100	
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	1,782,712	100	Payment term 60 days	Note 1	Note 1	709,219	100	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	Sales	418,160	1	Payment term 90 days	Note 1	Note 1	158,405	1	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	495,752	1	Payment term 90 days	Note 1	Note 1	(399,849)	(3)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	256,786	1	90 days after validation	Note 1	Note 1	(195,729)	(1)	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	HongFuTai Precision Electronics (YanTai) Co., Ltd.	Subsidiary	Sales	\$ 550,158	-	90 days after validation	Note 1	Note 1	\$ 420,786	1	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	266,940	-	Net 60 days	Note 1	Note 1	(102,617)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Innolux Corporation	Other related party	Purchases	490,198	-	Net 90 days	Note 1	Note 1	(271,293)	(1)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	YanTai Eson Precision Electronics Co., Ltd.	Affiliate	Purchases	139,414	-	Payment term 90 days	Note 1	Note 1	(82,904)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	PKM Corporation	Affiliate	Purchases	470,447	-	Payment term 30 days	Note 1	Note 1	(199,229)	(1)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	24,877,069	22	Payment term 90 days	Note 1	Note 1	6,189,732	19	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	337,750	-	Payment term 90 days	Note 1	Note 1	(209,564)	(1)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	628,446	1	Net 30 days	Note 1	Note 1	(12,745)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	142,609	-	90 days after validation	Note 1	Note 1	(98,046)	-	
Top Step Enterprises Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	125,932	31	Net 45 days	Note 1	Note 1	12,673	4	
Foxconn Technology CZ s.r.o.	Foxconn CZ s.r.o.	Subsidiary	Sales	797,448	9	Payment term 45 days	Note 1	Note 1	361,387	15	
Foxconn Technology CZ s.r.o.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	115,843	1	Payment term 45 days	Note 1	Note 1	42,739	2	
Global Services Solutions s.r.o.	Jusda Europe s.r.o.	Subsidiary	Sales	186,506	54	Payment term 45 days	Note 1	Note 1	5,987	9	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	367,061	3	Net 90 days	Note 1	Note 1	15,447	4	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuyu Electrical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	146,396	1	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Subsidiary	Sales	161,936	1	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Honghuasheng Precision Electronics (YanTai) Co., Ltd.	Affiliate	Sales	183,474	2	Net 90 days	Note 1	Note 1	66,247	16	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Foxconn Image & Printing Product Pte. Ltd.	Foxconn European Manufacturing Services s.r.o.	Subsidiary	Sales	\$ 214,127	-	Payment term 60 days	Note 1	Note 1	\$ 79,298	-	
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	921,352	-	Payment term 60 days	Note 1	Note 1	261,579	-	
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	1,944,399	44	Payment term 30 days	Note 1	Note 1	369,996	45	
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,029,196	46	Payment term 30 days	Note 1	Note 1	353,632	43	
PCE Technology de Juarez S.A. de C.V.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	424,725	10	Payment term 30 days	Note 1	Note 1	85,109	10	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	Sales	393,085	-	Net 90 days	Note 1	Note 1	178,015	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	118,108	-	Net 90 days	Note 1	Note 1	66,604	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	238,259,559	98	Net 30 days	Note 1	Note 1	121,647,149	88	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	277,995	-	Payment term 90 days	Note 1	Note 1	106,762	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	374,207	-	Payment term 90 days	Note 1	Note 1	369,869	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	682,215	-	Net 60 days	Note 1	Note 1	317,260	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	408,661	-	Net 60 days	Note 1	Note 1	412,698	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	250,310	-	Net 90 days	Note 1	Note 1	3,716	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	556,999	-	Net 30 days	Note 1	Note 1	26,140	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	132,644	-	Payment term 90 days	Note 1	Note 1	(44,437)	-	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	437,355	4	Payment term 60 days	Note 1	Note 1	129,107	2	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	1,907,632	19	Payment term 90 days	Note 1	Note 1	1,257,868	22	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	6,820,189	67	Net 60 days	Note 1	Note 1	3,627,511	64	

							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
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	ChongQing Jingmei Precision Electronic Co., Ltd.	Subsidiary	Sales	\$ 102,444	1	Payment term 90 days	Note 1	Note 1	\$ 60,778	1	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	135,607	1	Payment term 60 days	Note 1	Note 1	138,343	2	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	Sales	158,496	2	Payment term 90 days	Note 1	Note 1	87,058	2	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Innolux Corporation	Other related party	Purchases	177,897	2	Net 90 days	Note 1	Note 1	(79,031)	(2)	
Foxconn Precision Electronics (YanTai) Co., Ltd.	FuTaiJing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	Sales	471,577	31	Payment term 90 days	Note 1	Note 1	272,617	37	
Foxconn Precision Electronics (YanTai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	523,552	35	Net 90 days	Note 1	Note 1	172,853	24	
Foxconn Precision Electronics (YanTai) Co., Ltd.	YanTai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	166,258	13	Net 30 days	Note 1	Note 1	(43,544)	(9)	
Foxconn Precision Electronics (YanTai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	109,599	7	Payment term 90 days	Note 1	Note 1	82,072	11	
Fulian Precision Electronics (TianJin) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	1,006,512	2	Net 90 days	Note 1	Note 1	654,915	3	
Fulian Precision Electronics (TianJin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	235,765	1	Payment term 30 days	Note 1	Note 1	130,669	1	
Fulian Precision Electronics (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	24,439,859	58	Net 30 days	Note 1	Note 1	10,263,388	44	
Fulian Precision Electronics (TianJin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	7,900,795	19	Net 90 days	Note 1	Note 1	7,861,386	34	
Fulian Precision Electronics (TianJin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,127,840	3	Net 75 days	Note 1	Note 1	503,749	2	
Fulian Precision Electronics (TianJin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	2,495,214	6	Payment term 60 days	Note 1	Note 1	1,943,697	8	
Fulian Precision Electronics (TianJin) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	115,214	-	90 days after validation	Note 1	Note 1	(58,078)	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	242,061,983	79	Net 60 days	Note 1	Note 1	112,112,272	73	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	51,758,336	17	Net 30 days	Note 1	Note 1	33,712,842	22	

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.	FuKang Technology Company Limited	Subsidiary	Sales	\$ 185,913	-	Net 60 days	Note 1	Note 1	\$ 2,531	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	1,449,958	-	Payment term 90 days	Note 1	Note 1	(873,446)	(1)	
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	186,626	64	Net 90 days	Note 1	Note 1	153,896	68	
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	816,426	72	Payment term 90 days	Note 1	Note 1	1,327,721	100	
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	108,827	10	Payment term 90 days	Note 1	Note 1	34,367	-	
Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Fulian System Integration Electronics (Haining) Co., Ltd.	Subsidiary	Sales	224,678	1	Net 30 days	Note 1	Note 1	26,977	-	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	30,878,775	72	Net 30 days	Note 1	Note 1	30,083,186	87	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	124,091	-	Net 30 days	Note 1	Note 1	36,628	-	
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	38,285,245	100	Payment term 30 days	Note 1	Note 1	22,351,231	99	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	9,421,385	1	Payment term 90 days	Note 1	Note 1	6,061,251	2	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Hongfusheng Precision Electronics (ZhengZhou) Co., Ltd.	Subsidiary	Sales	316,816	-	Payment term 90 days	Note 1	Note 1	135,872	-	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	752,894,690	97	Payment term 90 days	Note 1	Note 1	243,036,528	92	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	4,039,383	1	Payment term 90 days	Note 1	Note 1	3,523,649	1	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	9,113,784	1	Payment term 90 days	Note 1	Note 1	10,685,206	4	
Profit New Limited	Ingrasys Technology Inc.	Subsidiary	Sales	9,183,074	29	Net 30 days	Note 1	Note 1	12,592,733	47	
Profit New Limited	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	3,738,307	12	Net 30 days	Note 1	Note 1	1,655,903	6	
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	1,620,970	5	Net 30 days	Note 1	Note 1	1,040,596	4	
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	16,836,099	53	Net 30 days	Note 1	Note 1	11,165,059	42	

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)	
Profit New Limited	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	\$ 114,955	-	Net 30 days	Note 1	Note 1	\$ 199,764	1	
Mega Well Limited	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	234,226	-	Net 30 days	Note 1	Note 1	27,006	-	
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	105,773,048	99	Net 30 days	Note 1	Note 1	68,841,492	100	
Mega Well Limited	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	261,627	-	Net 30 days	Note 1	Note 1	46,089	-	
Mega Well Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	245,217	-	Net 30 days	Note 1	Note 1	-	-	
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	44,055,658	26	Net 90 days	Note 1	Note 1	18,496,451	20	
Competition Team Ireland Limited	Foxconn European Manufacturing Services s.r.o.	Subsidiary	Sales	244,616	3	Net 45 days	Note 1	Note 1	85,628	3	
Competition Team Ireland Limited	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	514,139	6	Net 10 days	Note 1	Note 1	216,549	7	
Competition Team Ireland Limited	ChongQing Jingmei Precision Electronic Co., Ltd.	Subsidiary	Sales	1,862,370	23	Net 60 days	Note 1	Note 1	894,746	28	
Competition Team Ireland Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	168,950	2	Payment term 30 days	Note 1	Note 1	70,213	2	
Mexus Solutions Inc.	Simply Smart Limited	Subsidiary	Sales	105,998	72	Payment term 30 days	Note 1	Note 1	65,843	92	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	126,579,328	97	Net 30 days	Note 1	Note 1	55,682,328	95	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	2,776,837	2	Net 90 days	Note 1	Note 1	2,630,261	4	
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	Sales	536,422	6	Net 60 days	Note 1	Note 1	124,502	3	
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	903,318	11	Net 60 days	Note 1	Note 1	406,222	11	
Simply Smart Limited	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	180,103	2	Net 60 days	Note 1	Note 1	109,834	3	
Simply Smart Limited	Mega Well Limited	Subsidiary	Sales	127,503	2	Net 60 days	Note 1	Note 1	129,965	4	
Simply Smart Limited	Fusing International Inc.	Subsidiary	Sales	1,689,962	20	Net 60 days	Note 1	Note 1	1,077,700	29	
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	Sales	4,757,921	57	Net 60, 90 days	Note 1	Note 1	1,726,778	47	

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)	
Scientific-Atlanta de Mexico S. de R. L. de C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	\$ 2,414,400	100	Net 30 days	Note 1	Note 1	\$ 785,794	100	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	115,707	1	Net 60 days	Note 1	Note 1	64,450	1	
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	16,965,407	96	Net 90 days	Note 1	Note 1	8,030,105	93	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	153,838	1	60 days after validation	Note 1	Note 1	62,533	1	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	189,578	1	Net 30 days	Note 1	Note 1	142,229	2	
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiary	Sales	222,056	1	Payment term 90 days	Note 1	Note 1	102,160	-	
Foxconn Interconnect Technology Limited	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	590,442	1	Payment term 90 days	Note 1	Note 1	293,093	-	
Foxconn Interconnect Technology Limited	Foxconn (KunShan) Computer Connector Co., Ltd.	Subsidiary	Sales	1,237,888	3	Payment term 90 days	Note 1	Note 1	492,044	-	
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	236,495	1	Payment term 90 days	Note 1	Note 1	147,352	-	
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	852,757	2	Payment term 90 days	Note 1	Note 1	368,061	-	
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	125,989	-	Payment term 90 days	Note 1	Note 1	82,545	-	
Foxconn Interconnect Technology Limited	Huaian Fultong Trading Co., Ltd.	Subsidiary	Sales	496,952	1	Payment term 90 days	Note 1	Note 1	261,049	-	
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	133,621	-	Payment term 90 days	Note 1	Note 1	108,941	-	
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	372,340	1	Payment term 90 days	Note 1	Note 1	155,392	-	
Foxconn Interconnect Technology Limited	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	157,666	-	Payment term 90 days	Note 1	Note 1	87,542	-	
Foxconn Interconnect Technology Limited	HongZhaoDa Integrated Innovative Service (KunShan) Co., Ltd.	Subsidiary	Sales	128,671	-	Payment term 90 days	Note 1	Note 1	38,374	-	
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	131,415	3	Payment term 90 days	Note 1	Note 1	57,077	-	
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	Sales	712,407	2	Payment term 90 days	Note 1	Note 1	616,437	-	

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 Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	Sales	\$ 2,464,937	6	Payment term 90 days	Note 1	Note 1	\$ 2,355,904	-	
Foxconn Interconnect Technology Limited	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	177,078	-	Payment term 90 days	Note 1	Note 1	80,979	-	
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	Sales	3,538,068	8	Payment term 90 days	Note 1	Note 1	1,136,516	-	
Foxconn Interconnect Technology Limited	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	130,998	-	Payment term 90 days	Note 1	Note 1	37,721	-	
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	287,376	1	Payment term 90 days	Note 1	Note 1	96,124	-	
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	Sales	1,853,659	4	Payment term 90 days	Note 1	Note 1	1,929,651	-	
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	481,427	1	Payment term 90 days	Note 1	Note 1	307,180	-	
Foxconn Interconnect Technology Limited	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	210,832	-	Payment term 90 days	Note 1	Note 1	68,234	-	
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	Sales	356,106	1	Payment term 90 days	Note 1	Note 1	282,748	-	
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	Sales	352,477	1	Payment term 90 days	Note 1	Note 1	283,312	-	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Sales	125,647	-	Payment term 90 days	Note 1	Note 1	61,939	-	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Purchases	655,256	1	Payment term 90 days	Note 1	Note 1	(534,256)	-	
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	Sales	589,793	1	Payment term 90 days	Note 1	Note 1	122,292	-	
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	Sales	136,583	-	Payment term 90 days	Note 1	Note 1	76,497	-	
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	494,904	1	Payment term 90 days	Note 1	Note 1	343,437	-	
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	18,791,380	100	Payment term 90 days	Note 1	Note 1	15,290,425	100	
FIT Electronics, Inc.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	469,687	17	Payment term 90 days	Note 1	Note 1	82,209	-	

							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
Jusda International Limited	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	\$ 116,654	2	Net 180 days	Note 1	Note 1	\$ 53,586	2	
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	Sales	856,619	17	Net 180 days	Note 1	Note 1	700,316	22	
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	370,860	7	Net 60 days	Note 1	Note 1	149,423	5	
Jusda International Limited	Joyspeed Global Cargo China Limited	Subsidiary	Sales	491,077	10	Net 180 days	Note 1	Note 1	988,607	31	
Jusda International Limited	Innolux USA Inc.	Other related party	Sales	212,740	4	Net 30 days	Note 1	Note 1	298,329	9	
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	467,859	100	Payment term 90 days	Note 1	Note 1	70,614	100	
ChongQing Jingmei Precision Electronic Co., Ltd.	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	3,192,944	100	Net 90 days	Note 1	Note 1	1,198,045	100	
Kunshan Fuchengke Precision Electronical Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	121,542	3	Net 90 days	Note 1	Note 1	68,484	4	
Kunshan Fuchengke Precision Electronical Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	129,682	4	90 days after validation	Note 1	Note 1	(99,835)	(5)	
eCMMS Precision Singapore Pte. Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	135,054	-	Payment term 30 days	Note 1	Note 1	-	-	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	Sales	12,336,957	25	Payment term 75 days	Note 1	Note 1	5,026,261	23	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology Mexico S.A. de C.V.	Subsidiary	Sales	134,548	-	Net 120 days	Note 1	Note 1	62,542	-	
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	7,018,599	14	Net 120 days	Note 1	Note 1	4,800,583	22	
eCMMS Precision Singapore Pte. Ltd.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	2,348,255	5	Net 30 days	Note 1	Note 1	761,775	3	
eCMMS Precision Singapore Pte. Ltd.	Eson Precision Industry (Singapore) Pte. Ltd.	Affiliate	Purchases	475,454	1	Payment term 30 days	Note 1	Note 1	(176,229)	(1)	
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	Sales	486,107	1	Net 75 days	Note 1	Note 1	214,074	1	
eCMMS Precision Singapore Pte. Ltd.	Sharp Electronics Corporation	Affiliate	Sales	217,116	-	Net 30 days	Note 1	Note 1	126,274	1	
Jinchen Hongren Technology Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	Sales	176,234	31	Payment term 90 days	Note 1	Note 1	197,193	59	
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	16,407,505	98	Payment term 90 days	Note 1	Note 1	-	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	\$ 293,880	2	Payment term 90 days	Note 1	Note 1	\$ 199,427	-	
Jin Ji Full Precision Machinery (WuHan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	102,263	47	Payment term 90 days	Note 1	Note 1	102,347	63	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	1,045,165	2	Net 90 days	Note 1	Note 1	850,906	3	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	25,099,460	46	Net 90 days	Note 1	Note 1	12,129,835	46	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	1,761,465	3	Net 45 days	Note 1	Note 1	1,379,006	5	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology CZ s.r.o.	Subsidiary	Sales	1,190,175	2	Payment term 45 days	Note 1	Note 1	467,973	2	
Ingrasys (Singapore) Pte. Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	394,624	1	Payment term 90 days	Note 1	Note 1	472,533	2	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	1,399,596	3	Net 90 days	Note 1	Note 1	353,833	1	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,707,998	3	Payment term 60 days	Note 1	Note 1	749,050	3	
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	4,722,402	9	Payment term 60 days	Note 1	Note 1	1,163,979	4	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	3,242,117	6	Net 45 days	Note 1	Note 1	2,799,298	11	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	502,449	1	Payment term 30 days	Note 1	Note 1	99,488	-	
Foxconn OE Technologies Singapore Pte. Ltd.	Foxconn OE Technologies Inc.	Subsidiary	Sales	860,955	67	Payment term 90 days	Note 1	Note 1	708,205	-	
Fulian Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,067,374	100	Net 30 days	Note 1	Note 1	477,445	100	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	1,530,919	4	Payment term 90 days	Note 1	Note 1	1,577,496	11	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	164,304	-	Payment term 90 days	Note 1	Note 1	30,612	-	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	398,580	1	Payment term 90 days	Note 1	Note 1	280,606	2	
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	36,024,450	94	Net 30 days	Note 1	Note 1	12,967,595	87	

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 (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	\$ 402,146	5	Payment term 90 days	Note 1	Note 1	\$ 613,207	13	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	332,332	4	Payment term 90 days	Note 1	Note 1	302,058	6	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	289,885	4	Payment term 90 days	Note 1	Note 1	322,987	7	
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	Sales	6,457,167	82	Payment term 90 days	Note 1	Note 1	2,897,446	60	
Lankao YuFu Precision Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	1,721,996	82	Net 60 days	Note 1	Note 1	1,152,625	77	
Foxconn Precision International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	109,010	-	Net 30 days	Note 1	Note 1	31,729	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Subsidiary	Sales	438,140	-	Net 90 days	Note 1	Note 1	299,620	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	771,632	1	Payment term 90 days	Note 1	Note 1	509,602	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	344,011	-	30 days after validation	Note 1	Note 1	235,331	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	797,763	1	Payment term 90 days	Note 1	Note 1	896,531	2	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	347,254	-	Net 30 days	Note 1	Note 1	211,625	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	239,325	-	Net 30 days	Note 1	Note 1	174,784	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	417,054	-	Payment term 30 days	Note 1	Note 1	86,423	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	550,952	1	Net 30 days	Note 1	Note 1	715,074	1	
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	92,012,343	95	Payment term 30 days	Note 1	Note 1	53,796,231	93	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	142,763	-	Payment term 90 days	Note 1	Note 1	138,608	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	144,642	-	Net 90 days	Note 1	Note 1	154,663	-	

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 Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	\$ 158,475	-	Net 90 days	Note 1	Note 1	\$ 211,048	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Subsidiary	Sales	151,135	-	Net 30 days	Note 1	Note 1	162,252	-	
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	245,930	47	Payment term 90 days	Note 1	Note 1	150,945	35	
Fulian Fuyi Precision Industry (Dongguan) Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	102,172	100	Payment term 30 days	Note 1	Note 1	19,035	100	
Jusda Europe s.r.o.	Foxconn European Manufacturing Services s.r.o.	Subsidiary	Sales	264,288	37	Payment term 45 days	Note 1	Note 1	68,159	34	
BaiChang Technology Service(Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	173,862	100	Payment term 30 days	Note 1	Note 1	87,904	100	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Sales	2,283,589	28	Payment term 30 days	Note 1	Note 1	467,706	20	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Purchases	4,786,326	61	Payment term 30 days	Note 1	Note 1	(1,096,529)	(38)	
Sharp Jusda Logistics Corporation	Sharp Energy Solutions Corporation	Affiliate	Sales	113,252	1	Payment term 30 days	Note 1	Note 1	20,245	1	
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	Sales	717,174	9	Payment term 30 days	Note 1	Note 1	175,571	7	
HeNan FuChi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	228,184,779	99	Payment term 90 days	Note 1	Note 1	58,118,212	100	
HeNan FuChi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	157,475	-	Net 90 days	Note 1	Note 1	50,471	-	
HeNan FuChi Technology Co., Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Subsidiary	Sales	2,239,791	1	Payment term 90 days	Note 1	Note 1	629	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	160,284	-	Net 90 days	Note 1	Note 1	281,609	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	813,988	1	Net 90 days	Note 1	Note 1	462,656	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	Sales	24,967,611	25	Net 90 days	Note 1	Note 1	18,168,098	33	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	Sales	72,286,770	73	Net 90 days	Note 1	Note 1	35,624,266	65	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Garuda International Limited	Affiliate	Purchases	\$ 208,091	-	Net 90 days	Note 1	Note 1	\$ (51,196)	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	147,094	-	Net 90 days	Note 1	Note 1	(64,605)	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	673,067	-	Payment term 90 days	Note 1	Note 1	406,873	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	12,730,156	2	Net 60 days	Note 1	Note 1	10,986,514	3	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ s.r.o.	Subsidiary	Sales	8,382,750	1	Net 180 days	Note 1	Note 1	8,708,390	3	
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	10,057,656	1	Net 90 days	Note 1	Note 1	1,124,516	-	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	546,106	-	Net 60 days	Note 1	Note 1	125,637	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	368,889	-	Net 60 days	Note 1	Note 1	1,016,513	-	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	7,150,351	1	Payment term 90 days	Note 1	Note 1	4,504,095	1	
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	4,254,595	1	Net 90 days	Note 1	Note 1	228,378	-	
Cloud Network Technology Singapore Pte. Ltd.	Profit New Limited	Subsidiary	Sales	159,471	-	Payment term 30 days	Note 1	Note 1	103,395	-	
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	Sales	1,252,125	-	Payment term 30 days	Note 1	Note 1	600,174	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	2,943,374	-	Net 90 days	Note 1	Note 1	2,704,568	1	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	Sales	619,357	-	Net 60 days	Note 1	Note 1	295,646	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	198,056,857	29	Payment term 30 days	Note 1	Note 1	65,124,232	19	
Cloud Network Technology Singapore Pte. Ltd.	Competition Team Technology Mexico S.A. de C.V.	Subsidiary	Sales	1,263,228	-	Net 75 days	Note 1	Note 1	145	-	
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	5,739,050	1	Net 60 days	Note 1	Note 1	1,263,624	-	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	\$ 202,136	-	Net 45 days	Note 1	Note 1	\$ 162,377	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	26,242,048	4	Net 180 days	Note 1	Note 1	34,044,985	10	
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	Sales	281,662	-	Payment term 30 days	Note 1	Note 1	134,716	-	
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	Sales	568,075	-	Payment term 60 days	Note 1	Note 1	658,388	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	38,698,366	6	Payment term 90 days	Note 1	Note 1	39,811,622	12	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	3,089,543	-	Net 60 days	Note 1	Note 1	3,155,122	1	
Cloud Network Technology Singapore Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	139,271	-	Payment term 30 days	Note 1	Note 1	48,267	-	
Cloud Network Technology Singapore Pte. Ltd.	NSG Technology Inc.	Subsidiary	Sales	145,899	-	Net 30 days	Note 1	Note 1	38,137	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	16,711,790	2	Net 60 days	Note 1	Note 1	5,996,284	2	
Cloud Network Technology Singapore Pte. Ltd.	CyberTAN Technology Inc.	Other related party	Purchases	557,564	-	Net 60 days	Note 1	Note 1	(283,317)	-	
Cloud Network Technology Singapore Pte. Ltd.	FTP Technology Inc.	Affiliate	Purchases	241,551	-	Payment term 90 days	Note 1	Note 1	(136,076)	-	
Cloud Network Technology Singapore Pte. Ltd.	Garuda International Limited	Affiliate	Purchases	316,376	-	Net 90 days	Note 1	Note 1	(154,653)	-	
Cloud Network Technology Singapore Pte. Ltd.	Sharp Corporation	Affiliate	Sales	103,883	-	Payment term 60 days	Note 1	Note 1	3,744	-	
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	1,503,979	-	Payment term 60 days	Note 1	Note 1	561,093	-	
Cloud Network Technology Kft.	Ingrasys Technology Inc.	Subsidiary	Sales	143,503	1	Payment term 60 days	Note 1	Note 1	139,938	1	
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	3,830,553	18	Payment term 60 days	Note 1	Note 1	3,755,831	31	
Cloud Network Technology Kft.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	109,224	1	Payment term 60 days	Note 1	Note 1	112,730	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)	
Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	\$ 418,810	100	Net 30 days	Note 1	Note 1	\$ 81,833	100	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	463,289	5	Net 30 days	Note 1	Note 1	509,317	14	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	202,240	2	Net 30 days	Note 1	Note 1	158,992	4	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	624,965	6	Net 90 days	Note 1	Note 1	643,427	18	
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	7,720,833	78	Net 45 days	Note 1	Note 1	1,361,663	38	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	539,846	5	Net 90 days	Note 1	Note 1	290,620	8	
Fulian Technology (Shanxi) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	610,522	7	Payment term 90 days	Note 1	Note 1	(1,104,203)	(31)	
Cloud Network Technology USA Inc.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	482,414	1	Payment term 90 days	Note 1	Note 1	424,279	2	
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	4,647,177	5	Payment term 30 days	Note 1	Note 1	3,440,352	16	
IPL International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	417,404	-	Payment term 30 days	Note 1	Note 1	221,202	-	
IPL International Limited	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	256,493	-	Payment term 30 days	Note 1	Note 1	261,530	-	
IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	2,638,093	1	Payment term 30 days	Note 1	Note 1	879,491	1	
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	696,559	-	Payment term 30 days	Note 1	Note 1	471,686	1	
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	197,062,353	98	Payment term 30 days	Note 1	Note 1	73,180,277	97	
IPL International Limited	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	100,005	-	Payment term 30 days	Note 1	Note 1	72,471	-	
IPL International Limited	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	140,070	-	Payment term 30 days	Note 1	Note 1	142,820	-	
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	Sales	104,238	11	Payment term 30 days	Note 1	Note 1	471,062	56	
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	190,444	23	Payment term 90 days	Note 1	Note 1	112,874	-	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	\$ 50,501,072	59	Payment term 90 days	Note 1	Note 1	\$ 31,992,209	61	
Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	26,131,813	31	Net 60 days	Note 1	Note 1	17,850,429	34	
Fortunebay Technology Pte. Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Subsidiary	Sales	228,238	2	Net 45 days	Note 1	Note 1	34,445	1	
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	810,256	5	Net 45 days	Note 1	Note 1	260,209	6	
Fortunebay Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	512,620	3	Net 45 days	Note 1	Note 1	13,113	-	
Fortunebay Technology Pte. Ltd.	Triple Win Technology (ShenZhen) Co., Ltd.	Subsidiary	Sales	358,099	2	Payment term 90 days	Note 1	Note 1	237,393	5	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	1,246,627	8	Net 45 days	Note 1	Note 1	546,407	12	
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	477,406	3	Net 45 days	Note 1	Note 1	129,732	3	
Fortunebay Technology Pte. Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	207,731	1	Net 45 days	Note 1	Note 1	46,110	1	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	1,279,317	8	Net 45 days	Note 1	Note 1	448,376	10	
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	1,512,408	10	Net 45 days	Note 1	Note 1	558,467	12	
Fortunebay Technology Pte. Ltd.	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	Sales	119,478	1	Net 45 days	Note 1	Note 1	48,162	1	
Fortunebay Technology Pte. Ltd.	HeNan FuChi Technology Co., Ltd.	Subsidiary	Sales	1,070,149	7	Net 45 days	Note 1	Note 1	298,050	7	
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	2,275,378	15	Net 45 days	Note 1	Note 1	424,220	9	
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,905,038	13	Net 45 days	Note 1	Note 1	599,576	13	
Fortunebay Technology Pte. Ltd.	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	414,453	3	Net 45 days	Note 1	Note 1	217,251	5	
Fortunebay Technology Pte. Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Subsidiary	Sales	340,032	2	Net 45 days	Note 1	Note 1	111,929	2	
Fortunebay Technology Pte. Ltd.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	155,632	1	Net 45 days	Note 1	Note 1	4,055	-	
Fortunebay Technology Pte. Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	212,435	1	Net 45 days	Note 1	Note 1	61,583	1	
Fortunebay Technology Pte. Ltd.	Innolux Corporation	Other related party	Sales	113,396	1	Net 45 days	Note 1	Note 1	26,293	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)	
Fortunebay Technology Pte. Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	\$ 155,782	1	Net 45 days	Note 1	Note 1	\$ 78,301	2	
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	2,152,203	95	Net 90 days	Note 1	Note 1	1,997,041	100	
Fulian Technology (Wuhan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	114,453	5	Net 90 days	Note 1	Note 1	4,945	-	
Fulian Technology (Hebi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	574,714	20	Payment term 90 days	Note 1	Note 1	379,551	21	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	429,041	15	Payment term 90 days	Note 1	Note 1	220,243	12	
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	913,903	31	Payment term 90 days	Note 1	Note 1	515,657	28	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	342,742	12	Payment term 90 days	Note 1	Note 1	183,553	10	
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	198,078	7	Payment term 90 days	Note 1	Note 1	153,908	8	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	130,190	18	Net 60 days	Note 1	Note 1	80,029	14	
Sharp Jusda Logistics (Hong Kong) Co., Limited	Sharp Corporation	Affiliate	Sales	133,534	40	Payment term 30 days	Note 1	Note 1	-	-	
Sharp Jusda Logistics (Hong Kong) Co., Limited	Sharp Hong Kong Limited	Affiliate	Sales	112,783	34	Payment term 30 days	Note 1	Note 1	-	-	
Triple Win Technology (JinCheng) Co., Ltd.	Triple Win Technology (ShenZhen) Co., Ltd.	Subsidiary	Sales	1,294,028	70	Payment term 90 days	Note 1	Note 1	136,312	47	
Triple Win Technology (JinCheng) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	332,755	18	Payment term 90 days	Note 1	Note 1	65,961	23	
Likom de Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	398,740	100	Payment term 30 days	Note 1	Note 1	67,303	100	
Bang Tai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	165,913	22	Net 60 days	Note 1	Note 1	367,840	75	
FII USA Inc.	Mega Well Limited	Subsidiary	Sales	277,149	1	Payment term 45 days	Note 1	Note 1	51,106	1	
Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Sales	145,855	44	Net 60 days	Note 1	Note 1	147,791	88	
Fulian Technology (Lankao) Co., Ltd.	IPL International Limited	Subsidiary	Sales	5,721,835	100	Net 45 days	Note 1	Note 1	1,999,836	96	
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	42,370,806	97	Payment term 60 days	Note 1	Note 1	39,390,236	97	

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)	
Fuyu Precision Component Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	\$ 1,457,798	3	Payment term 60 days	Note 1	Note 1	\$ 1,228,622	3	
ShunYun Technology (Ha Noi, Vietnam) Limited	ShunYun Technology Holdings Limited	Subsidiary	Sales	543,134	100	Payment term 60 days	Note 1	Note 1	455,931	100	
Sharp Jusda Logistics Corporation (Us)	Sharp Electronics Corporation	Affiliate	Sales	208,477	64	Payment term 30 days	Note 1	Note 1	220,170	62	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	114,570	8	Payment term 90 days	Note 1	Note 1	125,786	10	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	253,628	18	Payment term 90 days	Note 1	Note 1	237,273	19	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	147,423	10	Net 30 days	Note 1	Note 1	159,852	13	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	577,827	40	Net 60 days	Note 1	Note 1	407,680	32	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	IPL International Limited	Subsidiary	Sales	167,829	12	Net 45 days	Note 1	Note 1	166,450	13	
Fulian Cloud Computing (TianJin) Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	157,709	1	Net 90 days	Note 1	Note 1	24,772	-	
Fulian Cloud Computing (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	180,102	1	Net 90 days	Note 1	Note 1	182,598	2	
Shunyun Technology (Zhongshan) Limited	ShunYun Technology Holdings Limited	Subsidiary	Sales	209,744	96	Payment term 60 days	Note 1	Note 1	-	-	
Fulian Technology (Zhou Kou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	146,018	31	Net 30 days	Note 1	Note 1	20,144	5	
Taiyuan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	1,743,372	4	Payment term 30 days	Note 1	Note 1	999,914	4	
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	44,116,153	91	Net 30 days	Note 1	Note 1	23,730,939	96	
Taiyuan Fuchi Technology Co., Ltd.	HeNan FuChi Technology Co., Ltd.	Subsidiary	Sales	2,228,344	5	Net 45 days	Note 1	Note 1	12,616	-	
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	16,241,047	100	Net 80 days	Note 1	Note 1	4,321,143	100	
Sound Solutions (Zhenjiang) International Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	526,899	96	Payment term 90 days	Note 1	Note 1	134,788	100	
Foxconn Technology Service and Logistics Limited	Foxconn CZ s.r.o.	Subsidiary	Sales	5,786,701	99	Payment term 45 days	Note 1	Note 1	514,609	94	
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	Sales	337,159	14	Net 30 days	Note 1	Note 1	260,030	19	
Foxconn EV Asset Management LLC	Foxconn EV System LLC	Subsidiary	Sales	337,209	100	Payment term 30 days	Note 1	Note 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)	
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	\$ 1,544,281	87	Payment term 30 days	Note 1	Note 1	\$ 714,335	91	
Premier Image Technology (China) Ltd.	HongFuTai Precision Electronics (YanTai) Co., Ltd.	Subsidiary	Sales	682,066	45	Net 90 days	Note 1	Note 1	304,675	33	
Premier Image Technology (China) Ltd.	Champ Tech Optical (FoShan) Corporation	Affiliate	Purchases	153,343	13	30 days after validation	Note 1	Note 1	(7,208)	(1)	
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	2,328,423	10	Payment term 60 days	Note 1	Note 1	1,915,579	11	
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	21,383,067	90	Payment term 60 days	Note 1	Note 1	16,005,840	89	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	330,131	38	Payment term 30 days	Note 1	Note 1	127,666	26	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	162,694	19	Payment term 30 days	Note 1	Note 1	96,260	20	
Foxconn MOEBG Industria de Eletronicos Ltda.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	1,183,929	19	Payment term 30 days	Note 1	Note 1	98,796	4	
Foxconn Hon Hai Technology India Mega Development Private Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	108,997	-	Net 90 days	Note 1	Note 1	49,104	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	Subsidiary	Sales	3,886,554	3	Net 60 days	Note 1	Note 1	2,782,018	8	
Foxconn Hon Hai Technology India Mega Development Private Limited	Foxlink India Electric Private Limited	Other related party	Purchases	473,752	-	Net 90 days	Note 1	Note 1	(228,578)	-	
Competition Team Technology (Vietnam) Company Limited	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	Purchases	136,489	6	Payment term 60 days	Note 1	Note 1	(26,160)	(5)	
FuKang Technology Company limited	S&B Industry Inc.	Subsidiary	Sales	262,957	27	Net 90 days	Note 1	Note 1	173,928	19	

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

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

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

Table 8

Expressed in thousands of TWD
(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 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	\$ 8,669,664	4	\$ 2,407,601	Subsequent Collection	\$ 1,569,289	\$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and Subsidiaries	Subsidiary	77,207,017		484,682	Subsequent Collection	22,825,262	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	125,796,564		-	-	32,722,193	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	91,395,746		22,332,064	Subsequent Collection	10,677,012	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	84,830,294		-	-	703,865	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	46,001,034		-	-	9,126,726	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	HeNan FuChi Technology Co., Ltd.	Subsidiary	56,943,577		-	-	17,132,295	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	29,784,066	6	68,426	Subsequent Collection	7,747,429	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	10,334,032	3	333,655	Subsequent Collection	1,207,240	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	8,995,005	5	298,160	Subsequent Collection	74,635	-
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	4,723,421	2	1,623,255	Subsequent Collection	555	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 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 Japan Co., Limited	Subsidiary	\$ 593,554	4	\$ 1,032	Subsequent Collection	\$ 117,652	\$ -
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	310,751	3	129	Subsequent Collection	81,440	117
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	348,825	3	53	Subsequent Collection	94,971	131
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services s.r.o.	Subsidiary	2,213,641	2	1,361,356	Subsequent Collection	743,660	-
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	734,136	5	-	-	212,493	275
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	1,738,976	11	5	Subsequent Collection	799,880	652
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	194,045	4	-	-	27,590	73
Hon Hai Precision Industry Co., Ltd.	Sakai Display Products Corporation	Affiliate	824,838	-	824,234	Subsequent Collection	-	824,234
Shunsin Technology (Zhong Shan) Limited	ShunSin Technology Holdings Limited	Subsidiary	136,249	1	-	-	-	-
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	120,093	2	3,998	Subsequent Collection	116,095	-
Ambit Microsystem (Shanghai) Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	283,441	1	9,261	Subsequent Collection	274,180	-
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	2,675,871	7	16,491	Subsequent Collection	-	-
Ingrasys Technology Inc.	Foxconn Technology (India) Private Limited	Subsidiary	249,861	3	65,472	Subsequent Collection	-	-
Ingrasys Technology Inc.	Foxconn Technology CZ s.r.o.	Subsidiary	278,940	4	2,818	Subsequent Collection	-	-
Ingrasys Technology Inc.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	953,795	2	251,479	Subsequent Collection	373	-
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	7,462,385	3	1,093,841	Subsequent Collection	-	-
Ingrasys Technology Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	118,858	7	10,268	Subsequent Collection	-	-
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	280,374	3	194,823	Subsequent Collection	4,679	-
Ingrasys Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	6,197,602	4	4,497,739	Subsequent Collection	1,779,243	-
Ingrasys Technology Inc.	FII USA Inc.	Subsidiary	203,634	3	203,174	Subsequent Collection	-	-
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	1,234,664	2	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 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	\$ 511,770	6	\$ -	-	\$ -	\$ -
Hon-Ling Technology Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	324,593	1	-	-	217,091	-
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	554,070	1	-	-	252,600	-
Shenzhen FuTaiHong Precision Industry Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	525,820	5	-	-	-	-
Shenzhen FuTaiHong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	19,846,101	2	-	-	1,949,553	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	1,129,065	-	-	-	4,936	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	117,118	4	-	-	-	-
FIH (Hong Kong) Limited	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	7,441,836	-	-	-	4,577,580	-
FIH (Hong Kong) Limited	Ensky Technology Pte. Ltd.	Subsidiary	182,485	1	-	-	-	-
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	270,742	6	-	-	14,169	102
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	799,571	3	-	-	91,442	300
FIH (Hong Kong) Limited	Yantai Xia Ye Electrons Co., Ltd.	Affiliate	1,650,241	5	-	-	162,440	619
FuTaiJing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	1,748,592	8	-	-	467,640	-
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	10,072,030	2	-	-	4,389,811	-
Foxconn (Far East) Limited	Oriental Dragon Holdings Limited	Subsidiary	149,472	-	-	-	-	-
Foxconn Technology Group Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	127,467	1	26,499	Subsequent Collection	32,107	-
Foxconn Technology Group Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	320,646	1	-	-	153,059	-
Foxconn Technology Group Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	148,754	1	29,466	Subsequent Collection	17,228	-
Fu Ding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	10,642,040	1	8,613,191	Subsequent Collection	2,028,849	-
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	2,387,140	1	-	-	1,620,110	-
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	122,456	1	-	-	32,651	-
Triple Win Technology (ShenZhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	6,544,087	2	-	-	6,544,087	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	1,614,692	1	-	-	-	-
Foxconn (KunShan) Computer Connector Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	1,604,620	4	10,722	Subsequent Collection	1,593,899	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
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Foxconn (KunShan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	\$ 841,708	-	\$ 5,643	Subsequent Collection	\$ 836,065	\$ -
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (KunShan) Computer Connector Co., Ltd.	Subsidiary	2,965,802	1	2,187,417	Subsequent Collection	778,385	-
Competition Team Technologies Limited	Best Behaviour Holdings Limited	Subsidiary	11,065,991	-	-	-	-	-
HongFuTai Precision Electronics (YanTai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	3,376,602	1	-	-	741,890	-
HongFuTai Precision Electronics (YanTai) Co., Ltd.	Ur Material (Yantai) Co., Ltd.	Subsidiary	107,529	1	19,528	Subsequent Collection	-	-
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,097,853	1	667,633	Subsequent Collection	330,156	-
Foxteq Services India Private Limited	Enormous Technology Inc.	Subsidiary	1,086,630	1	-	-	-	-
Foxconn CZ s.r.o.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	327,751	5	-	-	-	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	410,332	1	-	-	-	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	1,075,526	1	-	-	-	-
PCE Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	137,592	-	122,371	Subsequent Collection	25,092	-
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	307,805	2	-	-	-	-
PCE Paragon Solutions (Mexico) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	235,308	2	-	-	234,309	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	123,462	1	-	-	38,786	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	110,693	2	-	-	72,743	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	265,412	1	-	-	90,837	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	322,669	-	-	-	-	-
Fuyu Electronical Technology (Huaian) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	980,870	4	-	-	980,870	-
Fuyu Electronical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	3,979,307	2	2,936,801	Subsequent Collection	1,042,507	-
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	324,839	7	235,118	Subsequent Collection	-	-
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	11,231,826	2	6,860,169	Subsequent Collection	-	-
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	709,219	1	-	-	270,584	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	158,405	1	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hongfujin Precision Electronics (Yantai) Co., Ltd.	HongFuTai Precision Electronics (YanTai) Co., Ltd.	Subsidiary	\$ 420,786	1	\$ -	-	\$ -	\$ -
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	6,189,732	1	-	-	2,616,660	2,321
Foxconn Technology CZ s.r.o.	Foxconn CZ s.r.o.	Subsidiary	361,387	5	-	-	-	-
Huaian Fulitong Trading Co., Ltd.	Tekcon Huizhou Electronics Co., Ltd.	Affiliate	131,044	1	90,572	Subsequent Collection	40,472	49
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	261,579	1	45,281	Subsequent Collection	261,579	-
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	369,996	3	-	-	-	-
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	353,632	3	-	-	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	178,015	1	18,629	Subsequent Collection	86,044	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	13,747,509	-	-	-	309,409	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	121,647,149	1	66,094,961	Subsequent Collection	14,232,803	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	106,762	-	6	Subsequent Collection	12,531	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	369,869	1	490	Subsequent Collection	374	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	317,260	1	65,360	Subsequent Collection	126,858	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	412,698	1	79,203	Subsequent Collection	100,087	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Subsidiary	161,734	-	155,071	Subsequent Collection	-	-
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	129,107	1	61,708	Subsequent Collection	-	-
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	1,257,868	1	545,601	Subsequent Collection	-	-
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	3,627,511	1	1,008,031	Subsequent Collection	966,183	-
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Innocom Technology (Chongqing) Co., Ltd.	Subsidiary	100,240	-	100,240	Subsequent Collection	-	-
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	138,343	-	128,937	Subsequent Collection	113,733	-
Foxconn Precision Electronics (YanTai) Co., Ltd.	FuTaiJing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	272,617	1	-	-	135,506	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn Precision Electronics (YanTai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	\$ 172,853	1	\$ -	-	\$ 86,495	\$ -
Fulian Precision Electronics (TianJin) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	654,915	4	-	-	-	-
Fulian Precision Electronics (TianJin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	130,669	6	-	-	-	-
Fulian Precision Electronics (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	10,263,388	3	-	-	-	-
Fulian Precision Electronics (TianJin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	7,861,386	2	-	-	-	-
Fulian Precision Electronics (TianJin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	503,749	4	-	-	-	-
Fulian Precision Electronics (TianJin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	1,943,697	2	-	-	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	112,112,272	1	23,098,087	Subsequent Collection	9,564,756	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	33,712,842	2	5,252,268	Subsequent Collection	493	-
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	153,896	1	21,942	Subsequent Collection	26,006	-
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	1,327,721	1	876,184	Subsequent Collection	451,537	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	30,083,186	1	-	-	-	-
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	22,351,231	3	5,596,895	Subsequent Collection	-	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	6,061,251	1	1,721,039	Subsequent Collection	231,548	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	130,950	-	-	-	43,602	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Hongfusheng Precision Electronics (ZhengZhou) Co., Ltd.	Subsidiary	135,872	1	-	-	31,680	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	243,036,528	1	-	-	69,011,533	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	3,523,649	1	1,190,842	Subsequent Collection	937,994	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	10,685,206	1	2,256,358	Subsequent Collection	1,230,865	-
Profit New Limited	Ingrasys Technology Inc.	Subsidiary	12,592,733	1	-	-	-	-
Profit New Limited	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	1,655,903	2	-	-	-	-
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	1,040,596	3	-	-	-	-
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	11,165,059	1	-	-	-	-
Profit New Limited	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	199,764	1	-	-	-	-
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	68,841,492	1	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
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Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	\$ 18,496,451	1	\$ -	-	\$ 6,229,111	\$ -
Competition Team Ireland Limited	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	216,549	1	-	-	62,541	-
Competition Team Ireland Limited	ChongQing Jingmei Precision Electronic Co., Ltd.	Subsidiary	894,746	1	22,472	Subsequent Collection	280,539	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	55,682,328	1	-	-	29,928,874	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	2,630,261	-	-	-	5,816	-
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	124,502	1	-	-	124,502	-
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	406,222	1	14,593	Subsequent Collection	91,145	-
Simply Smart Limited	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	109,834	1	16,344	Subsequent Collection	22,335	-
Simply Smart Limited	Mega Well Limited	Subsidiary	129,965	1	109,133	Subsequent Collection	-	-
Simply Smart Limited	Fusing International Inc.	Subsidiary	1,077,700	1	372,871	Subsequent Collection	231,794	-
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	1,726,778	1	66,539	Subsequent Collection	702,755	-
Scientific-Atlanta de Mexico S. de R. L. de C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	785,794	3	-	-	785,794	-
Fulian Technology (Jiyuan) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Subsidiary	107,827	4	107,827	Subsequent Collection	-	-
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	8,030,105	-	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	142,229	2	100,490	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiary	102,160	4	-	-	102,160	-
Foxconn Interconnect Technology Limited	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	293,093	3	100,616	Subsequent Collection	192,477	-
Foxconn Interconnect Technology Limited	Foxconn (KunShan) Computer Connector Co., Ltd.	Subsidiary	492,044	5	58,194	Subsequent Collection	433,850	-
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	147,352	3	73,420	Subsequent Collection	73,932	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	368,061	5	-	-	368,061	-
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	261,049	3	180,662	Subsequent Collection	80,387	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
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Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	\$ 108,941	2	\$ 23,613	Subsequent Collection	\$ 85,329	\$ -
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	155,392	3	6,745	Subsequent Collection	148,647	-
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	616,437	3	402,595	Subsequent Collection	213,842	-
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	2,355,904	2	1,574,211	Subsequent Collection	781,693	-
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	1,136,516	6	10,982	Subsequent Collection	1,125,534	-
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	1,929,651	2	985,993	Subsequent Collection	943,658	-
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	307,180	4	90	Subsequent Collection	307,090	-
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	282,748	3	-	-	282,748	106
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	283,312	2	48,431	Subsequent Collection	234,881	106
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	122,292	4	-	-	122,292	46
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	343,437	3	-	-	343,437	129
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	15,290,425	2	7,021,222	Subsequent Collection	8,269,203	-
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	700,316	-	-	-	235,496	-
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	149,423	1	-	-	38,905	-
Jusda International Limited	Joyspeed Global Cargo China Limited	Subsidiary	988,607	-	-	-	78,241	-
Jusda International Limited	Innolux USA Inc.	Other related party	298,329	-	-	-	35,054	112
ChongQing Jingmei Precision Electronic Co., Ltd.	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	1,198,045	2	-	-	418,021	-
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	5,026,261	1	1,009	Subsequent Collection	1,931,785	-
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	4,800,583	1	11,868	Subsequent Collection	1,142,864	-
eCMMS Precision Singapore Pte. Ltd.	Foxteq Singapore Pte. Ltd.	Subsidiary	761,775	2	760,984	Subsequent Collection	7,430	-
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	214,074	1	10,374	Subsequent Collection	69,609	80
eCMMS Precision Singapore Pte. Ltd.	Sharp Electronics Corporation	Affiliate	126,274	1	807	Subsequent Collection	48,927	47

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
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Jinchen Hongren Technology Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	\$ 197,193	1	\$ -	-	\$ -	\$ -
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	5,561,388	-	10,722	Subsequent Collection	5,550,666	-
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	199,427	4	140,217	Subsequent Collection	59,210	-
Jin Ji Full Precision Machinery (WuHan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	102,347	1	-	-	16,603	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	850,906	1	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	12,129,835	3	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	1,379,006	1	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology CZ s.r.o.	Subsidiary	467,973	4	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	472,533	1	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	353,833	2	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	749,050	1	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	1,163,979	2	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	2,799,298	1	-	-	-	-
Foxconn OE Technologies Singapore Pte. Ltd.	Foxconn OE Technologies Inc.	Subsidiary	708,205	3	708,205	Subsequent Collection	-	-
Fulian Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	477,445	1	-	-	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	1,577,496	10	190,007	Subsequent Collection	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	280,606	5	-	-	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	12,967,595	10	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	143,804	1	57,877	Subsequent Collection	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	613,207	1	462,546	Subsequent Collection	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	144,456	-	93,887	Subsequent Collection	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	302,058	1	142,847	Subsequent Collection	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	322,987	1	40,265	Subsequent Collection	-	-
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	2,897,446	2	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	204,348	-	153,431	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Lankao YuFu Precision Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	\$ 1,152,625	1	\$ -	-	\$ 17,399	\$ -
Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Subsidiary	299,620	1	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	509,602	1	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	235,331	-	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	896,531	-	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	211,625	1	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Foxconn Precision International Limited	Subsidiary	174,784	3	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	715,074	-	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	53,796,231	1	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	138,608	-	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	154,663	-	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	211,048	-	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Subsidiary	162,252	2	-	-	-	-
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	150,945	1	150,945	Subsequent Collection	80,840	-
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	467,706	2	-	-	-	175
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	175,571	2	-	-	6,946	66
HeNan FuChi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	58,118,212	1	14,005,504	Subsequent Collection	23,160,138	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	281,609	1	204,652	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	462,656	4	286	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	18,168,098	4	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	35,624,266	4	2,574	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	406,873	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	10,986,514	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ s.r.o.	Subsidiary	8,708,390	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	1,124,516	8	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	125,637	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	1,016,513	-	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 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.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	\$ 4,504,095	2	\$ -	-	\$ -	\$ -
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	228,378	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Profit New Limited	Subsidiary	103,395	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	600,174	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	2,704,568	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	295,646	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	65,124,232	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	1,263,624	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	162,377	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	34,044,985	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	134,716	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	658,388	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	39,811,622	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	3,155,122	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	5,996,284	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	561,093	5	-	-	-	210
Cloud Network Technology Kft.	Ingrasys Technology Inc.	Subsidiary	139,938	2	-	-	-	-
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	3,755,831	2	-	-	-	-
Cloud Network Technology Kft.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	112,730	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	509,317	3	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	158,992	1	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	643,427	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	1,361,663	4	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	290,620	1	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	343,953	1	-	-	-	129
Cloud Network Technology USA Inc.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	424,279	2	23,271	Subsequent Collection	-	-
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	3,440,352	1	1,626,287	Subsequent Collection	-	-
IPL International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	221,202	1	-	-	-	-
IPL International Limited	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	261,530	1	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 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	\$ 879,491	-	\$ -	-	\$ -	\$ -
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	471,686	2	-	-	-	-
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	73,180,277	3	-	-	-	-
IPL International Limited	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	142,820	-	-	-	-	-
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	471,062	-	-	-	101,384	-
Jusda Supply Chain Management Corporation	Innolux USA Inc.	Other related party	124,201	-	-	-	-	47
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	112,874	6	-	-	112,874	-
AFE, INC.	FII USA Inc.	Subsidiary	193,932	-	193,932	Subsequent Collection	-	-
Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	31,992,209	2	4,827,848	Subsequent Collection	481,086	-
Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	17,850,429	1	4,104,358	Subsequent Collection	7,293,489	-
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	260,209	2	-	-	186,716	-
Fortunebay Technology Pte. Ltd.	Triple Win Technology (ShenZhen) Co., Ltd.	Subsidiary	237,393	1	-	-	64,150	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	546,407	2	-	-	209,009	-
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	129,732	1	-	-	75,006	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	448,376	1	-	-	256,971	-
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	558,467	1	-	-	198,754	-
Fortunebay Technology Pte. Ltd.	HeNan FuChi Technology Co., Ltd.	Subsidiary	298,050	1	-	-	175,338	-
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	424,220	2	-	-	223,664	-
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	599,576	2	-	-	182,500	-
Fortunebay Technology Pte. Ltd.	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	217,251	2	-	-	139,962	-
Fortunebay Technology Pte. Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Subsidiary	111,929	1	-	-	62,952	-
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	1,997,041	1	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	379,551	4	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	220,243	2	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	515,657	3	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	183,553	3	-	-	-	-

Table 8 Page 12

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 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.	IPL International Limited	Subsidiary	\$ 153,908	2	\$ -	-	\$ -	\$ -
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	127,136	2	-	-	-	-
Triple Win Technology (JinCheng) Co., Ltd.	Triple Win Technology (ShenZhen) Co., Ltd.	Subsidiary	136,312	5	-	-	-	-
Bang Tai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	367,840	-	-	-	99,441	-
FII USA Inc.	Ingrasys Technology USA Inc.	Subsidiary	128,715	-	-	-	-	-
Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	147,791	1	-	-	24,624	-
Fe Holdings Usa, Inc.	FII USA Inc.	Subsidiary	181,262	-	-	-	-	-
Fulian Technology (Lankao) Co., Ltd.	IPL International Limited	Subsidiary	1,999,836	3	-	-	1,999,836	-
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	39,390,236	1	16,672,908	Subsequent Collection	-	-
Fuyu Precision Component Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	1,228,622	1	993,041	Subsequent Collection	-	-
ShunYun Technology (Ha Noi, Vietnam) Limited	ShunYun Technology Holdings Limited	Subsidiary	455,931	1	-	-	455,931	-
Sharp Jusda Logistics Corporation (Us)	Sharp Electronics Corporation	Affiliate	220,170	-	-	-	-	83
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	125,786	3	962	Subsequent Collection	-	-
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	237,273	3	65,428	Subsequent Collection	-	-
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	159,852	3	91,049	Subsequent Collection	-	-
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	407,680	3	109,344	Subsequent Collection	-	-
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	IPL International Limited	Subsidiary	166,450	4	-	-	-	-
ShunYun Technology Holdings Limited	Shunyun Technology (Zhongshan) Limited	Subsidiary	118,717	-	-	-	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	100,916	3	-	-	-	-
Fulian Cloud Computing (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	182,598	-	-	-	-	-
Fulian Technology (Zhou Kou) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	106,132	3	46,571	Subsequent Collection	-	-
Taiyuan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	999,914	2	-	-	520,439	-
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	23,730,939	1	-	-	4,643,418	-
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	4,321,143	2	1,894	Subsequent Collection	3,300,651	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Sound Solutions (Zhenjiang) International Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	\$ 134,788	10	\$ -	-	\$ 134,788	\$ -
Foxconn Technology Service and Logistics Limited	Foxconn CZ s.r.o.	Subsidiary	514,609	10	-	-	-	-
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	260,030	1	-	-	260,030	-
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	714,335	3	519,173	Subsequent Collection	-	-
Premier Image Technology (China) Ltd.	HongFuTai Precision Electronics (YanTai) Co., Ltd.	Subsidiary	304,675	1	-	-	138,430	-
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	1,915,579	2	826,494	Subsequent Collection	-	-
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	16,005,840	3	8,650,274	Subsequent Collection	-	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	127,666	1	-	-	33,989	-
Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	Subsidiary	2,782,018	1	-	-	503,377	-
FuKang Technology Company Limited	S&B Industry Inc.	Subsidiary	173,928	1	-	-	-	-

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

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

Table 9

Expressed in thousands of TWD
(Except as otherwise indicated)

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction		Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 4)
				General ledger account	Amount		
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and Subsidiaries	Subsidiary	Purchases	\$ 281,024,307	Note 3	10
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and Subsidiaries	Subsidiary	Accounts payable	129,495,463	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and Subsidiaries	Subsidiary	Other receivables	77,207,017	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Purchases	205,095,137	Note 3	7
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Accounts payable	126,445,919	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Other receivables	91,395,746	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Other receivables	84,830,294	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Other receivables	125,796,564	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Other receivables	46,001,034	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	264,502,485	Note 3	10
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts payable	152,681,300	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	HeNan FuChi Technology Co., Ltd.	Subsidiary	Other receivables	56,943,577	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Purchases	597,975,859	Note 3	22
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Accounts payable	206,972,503	Note 3	6
1	Triple Win Technology (ShenZhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	30,030,839	Note 3	1
2	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	238,259,559	Note 3	9
2	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Accounts receivable	121,647,149	Note 3	3
3	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	242,061,983	Note 3	9
3	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts receivable	112,112,272	Note 3	3
3	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	51,758,336	Note 3	2
4	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	30,878,775	Note 3	1
5	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	38,285,245	Note 3	1
6	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	752,894,690	Note 3	27
6	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Accounts receivable	243,036,528	Note 3	6
7	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	105,773,048	Note 3	4
7	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	68,841,492	Note 3	2
8	Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	44,055,658	Note 3	2

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			Percentage of consolidated total operating revenues or total assets (Note 4)
				General ledger account	Amount	Transaction terms	
9	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	\$ 126,579,328	Note 3	5
9	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts receivable	55,682,328	Note 3	1
10	Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	36,024,450	Note 3	1
11	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	92,012,343	Note 3	3
11	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Accounts receivable	53,796,231	Note 3	1
12	HeNan FuChi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	228,184,779	Note 3	8
12	HeNan FuChi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Accounts receivable	58,118,212	Note 3	2
13	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	Sales	72,286,770	Note 3	3
14	Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	198,056,857	Note 3	7
14	Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Accounts receivable	65,124,232	Note 3	2
14	Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	38,698,366	Note 3	1
14	Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Accounts receivable	39,811,622	Note 3	1
15	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	197,062,353	Note 3	7
15	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	73,180,277	Note 3	2
16	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	50,501,072	Note 3	2
17	Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	42,370,806	Note 3	2
17	Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	39,390,236	Note 3	1
18	Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	44,116,153	Note 3	2

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

(1) Number 0 represents the Company.

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

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

(1) The Company to the consolidated subsidiary.

(2) The consolidated subsidiary to the Company.

(3) The consolidated subsidiary to another consolidated subsidiary.

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

Note 4: In calculating the ratio, the transaction amount is divided by consolidated total assets for balance sheet accounts and is divided by consolidated total revenues for income statement accounts.

Note 5: For balance sheet accounts, transactions exceeding 1% of the consolidated total assets should be disclosed; for income statement accounts, transactions exceeding 1% of the consolidated total revenue should be disclosed. All the transactions had been eliminated when preparing consolidated financial statements.

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Information on investees
June 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 June 30, 2023			Net profit (loss) of the investee for the six- month period ended June 30, 2023	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2023	Footnote
				Balance as at June 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	\$ 202,550,709	\$ 222,516,166	7,114,682,240	100	\$ 1,453,063,557	\$ 43,266,897	\$ 46,582,007	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	35,624,129	(56,254,351)	(12,384,162)	Note 1, 6
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Singapore	Manufacture and sale of computer and data processing equipment	12,799,049	12,799,049	343,010,000	100	17,078,103	(151,005)	(149,801)	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	27,251,709	1,600,859	1,578,092	Note 1
Hon Hai Precision Industry Co., Ltd.	Bao Shin International Investment Co., Ltd.	Taiwan	Investment holding	5,497,500	5,497,500	1,493,630,000	100	25,502,336	2,528,572	2,528,572	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin Islands	Investment holding	2,814,895	8,907,895	75,980,200	100	12,859,305	293,073	293,073	
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd.	British Virgin Islands	Investment holding	2,393,965	2,393,965	74,572,281	100	61,309,518	3,241,020	3,241,020	
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V. -Netherlands	Netherlands	Investment holding	6,486,934	6,486,934	108,355,209	100	12,347,688	3,040	3,040	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2023			Net profit (loss) of the investee for the six-month period ended June 30, 2023	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2023	Footnote
				Balance as at June 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	\$ 1,215,353	\$ 93,518	\$ 93,022	
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	1,138,419	202,425	202,404	
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	9,928,707	2,264,841	212,719	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	67,400,702	593,129	593,129	
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	6,327,834	787,704	787,704	
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	5,360,603	1,150,303	1,150,303	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Singapore	Investment holding	35,094,719	13,757,514	1,575,699,355	100	35,925,903	3,038,258	1,119,765	Note 1、 8
Hon Hai Precision Industry Co., Ltd.	Foxconn Sa B.V.	Netherlands	Investment holding	2,105,016	3,247,330	69,792,817	100	265,680	(1,682)	(1,682)	
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	2,879,989	699,311	126,832	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	9,328,768	(144,822)	(144,822)	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2023			Net profit (loss) of the investee for the six-month period ended June 30, 2023	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2023	Footnote
				Balance as at June 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	\$ 975,298	\$ 22,985	\$ 17,193	
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	143,159	322,204	10,317	Note 1、 4
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Taiwan	Rental and leasing	1,444,555	1,444,555	65,810,751	48	454,073	(70,984)	(34,377)	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	6,906,686	(2,418,102)	(718,835)	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	-	207,749	2,738,238	12,942	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2023			Net profit (loss) of the investee for the six-month period ended June 30, 2023	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2023	Footnote
				Balance as at June 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	\$ 6,308,720	\$ (932,231)	\$ (468,071)	
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Taiwan	Research, develop, design, manufacture and sell the following products: 1.Manufacture and OEM of Si products 2.SiC power components 3.MEMS (Microelectromechanical Systems) products and manufacturing of SENSOR products and their corresponding ASIC analogue circuit	4,558,000	4,058,000	455,800,000	100	3,220,212	(612,457)	(612,457)	
Hon Hai Precision Industry Co., Ltd.	Others	Others		420,422	420,422	-	-	266,335	14,202	(1,070)	Note 1、 10

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2023			Net profit (loss) of the investee for the six-month period ended June 30, 2023	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2023	Footnote
				Balance as at June 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	\$ 18,836,144	\$ (56,254,351)	\$ (6,532,152)	Note 6
Hyield, Hon Yuan, Bao Shin and Hon Chi	Foxconn Technology Co., Ltd.	Taiwan	Production, processing and sales of network terminals, computer monitors, computer peripheral devices, power supplies and components	1,992,567	1,992,567	277,194,573	20	19,914,259	2,264,841	421,889	Note 2、 11
Hon Yuan, Bao Shin, Hon Chi and Hon Yiing	Pan-International Industrial Corporation	Taiwan	Manufacture and marketing of cables	560,639	560,639	29,620,041	6	823,881	699,311	35,791	Note 3、 11
Hyield, Hon Yuan, Bao Shin and Hon Chi	Foxsemicon Integrated Technology Inc.	Taiwan	Manufacture of semiconductor machinery and sales of computer components	915,164	915,164	14,557,088	15	1,780,213	1,012,179	141,000	Note 11
Hyield, Hon Yuan, Bao 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	29	5,777,752	2,738,238	924,074	Note 8、 11
Hon Chi, Hon Yuan, Bao Shin, and Hyield	Foxnum Technology Co., Ltd.	Taiwan	Production, processing and sales of network terminals, computer monitors, computer peripheral devices, power supplies and components	913,762	913,762	49,928,316	100	19,931	(3,784)	(3,784)	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	94,936	(13,586)	(13,586)	Note 11

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2023			Net profit (loss) of the investee for the six-month period ended June 30, 2023	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2023	Footnote
				Balance as at June 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	\$ 724,689	\$ 134,800	\$ 134,800	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	557,072	32,890	6,631	Note 11
Bao Shin, Hyield, and Lin Yih	Healthconn Corporation	Taiwan	Consultancy of health checkup software, machine, and health care	276,170	276,170	24,637,025	54	527,468	(8,396)	(6,314)	Note 11
Bao Shin, Hon Chi and Hyield	Asia Pacific Telecom Co., Ltd.	Taiwan	Special approval enterprise of type I telecommunications, manufacturing of wired (wireless) communication equipment and apparatus, installation of computer equipment and satellite TV channel facilities and telecommunications engineering, and provision of voice and non-voice mobile phone and third generation mobile telecom services	3,045,178	3,045,178	302,022,004	7	1,654,954	(2,418,102)	(173,264)	Note 7, 11
Bao Shin	Aurora Telecom Corporation	Taiwan	Sales of mobile phones and its accessories and activate mobile number	273,444	273,444	12,777,765	30	199,831	(11,028)	(3,254)	Note 11
Bao Shin, Hyield, Hon Yuan and Hon Chi	Zhong Yang Technology Co., Ltd.	Taiwan	Research and development, manufacturing and sales of mold, digital lens assembly and lens coating	972,838	976,780	20,215,493	26	400,090	(164,877)	(72,608)	Note 11
Bao 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	1,578,619	(249,610)	(123,485)	Note 11

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2023			Net profit (loss) of the investee for the six-month period ended June 30, 2023	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2023	Footnote
				Balance as at June 30, 2023	Balance as at December 31, 2022	Number of shares	Ownership (%)	Book value			
Bao 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	\$ 1,063,443	\$ (7,046)	\$ (32,070)	Note 11
Hyield, Hon Yuan, Bao Shin, Lin Yih and Hon Chi	Others	Others		8,692,188	12,764,095	-	-	9,097,656	316,517	226,098	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 Corporation's outstanding shares.

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

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

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

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

Note 8: The Company and the direct and indirect investee companies own 29.61% 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, Bao Shin International Investment Co., Ltd. is referred to as Bao Shin, Lin Yih International Investment Co., Ltd. is referred to as Lin Yih and Hon Yiing International Investment Co., Ltd. is referred to as Hon Yiing.

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

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

Table 11

Expressed in thousands of TWD
(Except as otherwise indicated)

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six-month period ended June 30, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2023	Net income of investee for the six-month period ended June 30, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2023	Book value of investments in Mainland China as of June 30, 2023	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2023	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
FIH Precision Component (Beijing) Co., Ltd.	Manufacturing of telecommunication cases	\$ 2,142,432	-	\$ -	\$ -	\$ -	\$ -	\$ (173,083)	64.18	\$ (111,003)	\$ 7,273,793	\$ -	Note 2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of computer cases, computer peripherals, etc.	1,633,293	-	155,700	-	-	155,700	21,331	100	21,331	578,920	135,770	Note 2
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	5,559,113	-	-	-	-	-	(65,675)	64.18	(42,119)	11,688,044	-	Note 2
Foxconn Precision Component (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,894,558	-	93,420	-	-	93,420	22,963	100	22,963	1,593,554	-	Note 2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,948,552	-	-	-	-	-	1,568,748	64.18	1,006,079	7,028,045	-	Note 2
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	467,100	-	-	-	-	-	23,213	100	23,213	780,717	-	Note 2
Foxconn Computer Connectors (Kunshan) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,388,844	-	155,700	-	-	155,700	(458,276)	71.05	(325,691)	4,560,796	222,340	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 six-month period ended June 30, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2023	Net income of investee for the six-month period ended June 30, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2023	Book value of investments in Mainland China as of June 30, 2023	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2023	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Fu Ding Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	\$ 1,494,720	-	\$ -	\$ -	\$ -	\$ -	\$ 1,433,443	71.05	\$ 1,018,731	\$ 10,695,484	\$ -	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.	5,262,660	-	-	-	-	-	5,157,656	100	5,157,656	151,469,597	1,090,523	Note 2
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,861,360	-	1,743,840	-	-	1,743,840	57,167	71.05	40,628	3,564,129	-	Note 2
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computer components keyboards, etc.	373,680	-	-	-	-	-	(24,245)	100	(24,245)	808,910	-	Note 2
Fuhong Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	358,110	-	-	-	-	-	24,794	100	24,794	1,135,057	67,574	Note 2
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	2,678,040	-	-	-	-	-	519,168	100	519,168	11,845,004	84,701	Note 2
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components, computer peripherals, etc.	4,546,440	-	903,060	-	-	903,060	117,965	100	117,965	6,946,494	-	Note 2
Futaihang Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	179,055	-	-	-	-	-	15,663	100	15,663	433,386	-	Note 2
Fujin Precision Industrial (Jincheng) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	20,770,380	-	10,930,140	-	-	10,930,140	(645,758)	100	(645,758)	31,211,076	-	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 six-month period ended June 30, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2023	Net income of investee for the six-month period ended June 30, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2023	Book value of investments in Mainland China as of June 30, 2023	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2023	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Triple Win Technology (Shenzhen) Co., Ltd.	Production and sale of optoelectronic devices, sensitive components, semiconductors, optoelectronic materials, new-type display devices, and spare parts of the above products	\$ 1,339,020	-	\$ 1,339,020	\$ -	\$ -	\$ 1,339,020	\$ 902,182	100	\$ 902,182	\$ 13,936,322	\$ -	Note 2
Foxway Precision Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of router components	389,250	-	-	-	-	-	70,538	84.07	59,317	521,727	-	Note 2
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of auto digital signal process device and components, management of sales and marketing for robots, electronic whiteboards, game consoles, game controllers, CD players, projectors and joysticks	7,113,933	-	-	-	-	-	524,030	100	524,030	17,200,708	-	Note 2
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	11,366,100	-	778,500	-	-	778,500	592,745	100	592,745	20,342,652	-	Note 2
Dong Guan Hong Song Precision Component Co., Ltd.	Manufacturing and marketing of keypad and computer components	311,400	-	-	-	-	-	4,330	100	4,330	456,269	-	Note 2
FIH (Tian Jin) Precision Industry Co., Ltd.	Manufacturing and marketing of wireless phone and components	1,644,192	-	-	-	-	-	(75,200)	64.18	(48,228)	136,600	-	Note 2
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	372,535	-	-	-	-	-	28,099	70	19,669	393,051	-	Note 2
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing and marketing of automobiles	295,986	-	155,700	-	-	155,700	53	100	53	9,643	-	Note 2
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of telecommunication peripherals	5,106,960	-	1,021,012	-	-	1,021,012	94,450	100	94,450	5,510,230	-	Note 2
Premier Image Technology (China) Co., Ltd.	Manufacturing and sale of cameras	4,725,932	-	20,241	-	-	20,241	326,511	100	326,511	7,349,256	-	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 six-month period ended June 30, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2023	Net income of investee for the six-month period ended June 30, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2023	Book value of investments in Mainland China as of June 30, 2023	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2023	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Fu Zhun Precision Tooling (Huaian) Co., Ltd.	Designing, manufacturing and marketing of computer components	\$ 3,089,088	-	\$ -	\$ -	\$ -	\$ -	\$ 38,355	100	\$ 38,355	\$ 5,061,157	\$ -	Note 2
Fu Yu Electronical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables	8,289,468	-	5,293,800	-	-	5,293,800	57,889	71.05	41,141	8,594,833	-	Note 2
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	14,744,790	-	2,238,797	-	-	2,238,797	1,827,769	100	1,827,769	50,074,572	-	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	10,079,986	-	-	-	-	-	3,611,830	27.33	987,156	23,130,628	-	Note 2
Futaijing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	2,335,500	-	-	-	-	-	(128,645)	64.18	(82,503)	1,692,838	-	Note 2
FIH Precision Electronics (Lang Fang) Co., Ltd.	Manufacturing and marketing of cell phone and components	14,807,070	-	-	-	-	-	(1,722,649)	64.18	(1,104,780)	7,871,012	-	Note 2
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals	622,800	-	-	-	-	-	13,336	100	13,336	683,534	-	Note 2
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Manufacturing and marketing of computer and digital camera components	9,117,792	-	6,006,906	-	-	6,006,906	1,597,624	100	1,597,624	25,477,821	-	Note 2
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of computer components	2,204,712	-	-	-	-	-	2,321,667	100	2,321,667	48,468,409	-	Note 2
FIH (Nanjing) Communications Co., Ltd.	Manufacturing and marketing of handset and components	544,950	-	-	-	-	-	(10,207)	64.18	(6,546)	257,982	-	Note 2
Foxconn (Nanjing) Software Co., Ltd.	Computer software, hardware and other digital product	996,480	-	-	-	-	-	(8,696)	100	(8,696)	974,965	-	Note 2
Fu Tai Kang Electronics Development (Yantai) Ltd.	Industrial design business	1,868,400	-	1,868,400	-	-	1,868,400	8,616	100	8,616	878,201	-	Note 2

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Foxconn (Shenyang) Precision Industry Co., Ltd.	Manufacturing and sales of Computer Numeric Controlled (CNC) machinery and permanent magnet servomotors	\$ 1,605,038	-	\$ -	\$ -	\$ -	\$ -	\$ 1,581	69.23	\$ 1,095	\$ 1,135,994	\$ -	Note 2
Fu Ding Electronic Technology (Jiashan) Co., Ltd.	Manufacturing and marketing of computer components and molds	12,300,300	-	8,252,100	-	-	8,252,100	1,215,439	100	1,215,439	37,671,104	-	Note 2
Fuhuajie Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer and liquid crystal display	3,581,100	-	3,581,100	-	-	3,581,100	33,374	100	33,374	2,762,025	-	Note 2
GDS Software (Shenzhen) Co., Ltd.	OEM and sales of computer software not including IC design	358,110	-	311,400	-	-	311,400	4,768	100	4,768	378,013	-	Note 2
Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer, cell phone and components	11,521,800	-	11,521,800	-	-	11,521,800	8,992,612	100	8,992,612	310,102,603	-	Note 2
Guangzhou OED Technologies Co., Ltd.	Manufacturing and marketing of flexible display and molding	396,554	-	62,280	-	-	62,280	(80,927)	5.76	-	62,280	-	Note 2
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of computer chassis and metal stamping parts	5,936,841	-	5,936,841	-	-	5,936,841	225,873	100	225,873	10,762,730	-	Note 2
Innovation (Beijing) Software Development Co., Ltd.	Design and development of computer software	426,889	-	80,964	-	-	80,964	(40)	8.88	-	80,964	-	Note 2
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	62,280,000	-	52,938,000	-	-	52,938,000	9,688,619	100	9,688,619	153,903,740	-	Note 2
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	29,583,000	-	15,570,000	-	-	15,570,000	5,144,712	100	5,144,712	81,084,158	-	Note 2
Fuding Precision Industry (Zhengzhou) Co., Ltd.	Manufacturing and marketing of new electronic components	1,245,600	-	311,400	-	-	311,400	88,316	71.05	62,765	1,797,588	-	Note 2

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Yantai Fuhuada Precision Electronics Co., Ltd.	Manufacturing and marketing of new electronic components	\$ 5,667,480	-	\$ 529,380	\$ -	\$ -	\$ 529,380	\$ 40,873	100	\$ 40,873	\$ 2,011,239	\$ -	Note 2
Fujun Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	467,100	-	467,100	-	-	467,100	55,108	100	55,108	392,421	-	Note 2
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of compression molding plastic injection mold and metal	1,619,280	-	1,619,280	-	-	1,619,280	43,034	100	43,034	2,752,651	-	Note 2
Anpinda Precision Industry (Huizhou) Co., Ltd.	Manufacturing and marketing of computer components and microcomputers	1,557,000	-	1,245,600	-	-	1,245,600	(30,575)	100	(30,575)	1,154,771	-	Note 2
Nanning Futaihong Precision industry Co., Ltd.	Manufacturing and marketing of cell phone	1,557,000	-	-	-	-	-	9,316	64.18	5,975	904,953	-	Note 2
WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	3,732,369	-	954,100	-	-	954,100	(96,469)	100	(96,469)	546,033	-	Note 2
Fuyu Energy Technology (Funing) Co., Ltd.	Engaged in the production and marketing of operating solar energy battery business	1,712,700	-	1,712,700	-	-	1,712,700	(30,827)	100	(30,827)	952,476	-	Note 2
Futaijing Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of handset component product	622,800	-	-	-	-	-	70,480	64.18	45,201	1,292,530	-	Note 2
Hongfujin Precision Industry (Hengyang) Co., Ltd.	Manufacturing and marketing of holder, metal and plastic honing machines, hot melt machine, marking machine, laminating machine, laser or other light beams (assembly equipment), bolt machine and inspection devices	1,183,320	-	1,183,320	-	-	1,183,320	33,026	100	33,026	3,943,161	-	Note 2
Innocom Technology (Chongqing) Co., Ltd.	Manufacturing of LCD related products, modules, components and systems	93,420	-	123,749	-	-	123,749	(1,658)	100	(1,658)	(89,958)	-	Note 2

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Funeng New Energy Technology Service (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installation	\$ 186,840	-	\$ -	\$ -	\$ -	\$ -	\$ 1,914	100	\$ 1,914	\$ 224,217	\$ -	Note 2
Interface Technology (Chengdu) Co., Ltd.	Manufacturing and marketing of TFT-LCD modules and related materials	9,925,230	-	794,070	-	-	794,070	(1,077,805)	22.54	(242,937)	7,931,967	-	Note 2
Changchun Leiguan Environmental Plastic Products Co., Ltd.	Manufacturing and marketing of articles for the conveyance or packing of goods, of plastics	259,051	-	171,893	-	-	171,893	(2,329)	100	(2,329)	180,832	-	Note 2
Changchun Chentai Technology Co., Ltd.	Manufacturer of degradable plastic resin	498,863	-	424,033	-	-	424,033	(3,553)	85	(3,020)	319,403	-	Note 2
Changchun Yongtai Technology Co., Ltd.	Manufacturer of degradable plastic resin	49,824	-	49,824	-	-	49,824	(1,039)	85	(883)	46,299	-	Note 2
Fu Hon Yuan (Shenzhen) Environmental Technology Ltd.	Environmental technology development and wholesale of pollution controlling equipment	6,228	-	-	-	-	-	138	100	138	230,756	-	Note 2
Scienbizip Consulting (Shenzhen) Co., Ltd.	Management and consulting services	137,016	-	-	-	-	-	30,355	51	15,481	460,982	-	Note 2
Guizhou Funayuan Chuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	1,276,740	-	1,276,740	-	-	1,276,740	10,697	99.53	10,647	691,712	-	Note 2
Chongqing Hongteng Technology Co., Ltd.	Manufacturing and marketing of connectors for optical fibres, optical fibre bundles or cables	93,420	-	-	-	-	-	1,557	71.05	1,107	219,392	-	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)	1,781,288	-	622,800	-	-	622,800	(3,553)	100	(3,553)	463,496	-	Note 2

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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	\$ 373,680	-	\$ 373,680	\$ -	\$ -	\$ 373,680	\$ 85,668	100	\$ 85,668	\$ 1,462,525	\$ -	Note 2
Foxconn Industrial Internet Co., Ltd.	Manufacture and sale of multifunctional industrial robot	85,068,160	-	26,793,781	-	-	26,793,781	30,846,886	84.07	25,949,046	457,793,247	19,079,345	Note 2
Shenzhen Hongzhi Yunchuang Technology Co., Ltd.	Manufacture and sale of injection or compression molds for metal or metal carbides	-	-	467,100	-	-	467,100	-	100	-	-	-	Note 2
Fu Jin Ji Network Technology (Henan) Co., Ltd.	Wholesale, software design, machine leasing and maintenance services	428,200	-	85,527	-	-	85,527	2,998	100	2,998	677,197	-	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	9,686,357	-	1,590,320	-	-	1,590,320	795,856	63.95	508,953	15,287,697	-	Note 2
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Design, development, and manufacturing of automotive molds, fixtures, and gauges	444,472	-	-	-	-	-	(57,054)	31.11	(17,749)	581,873	-	Note 2
Charming International Leasing Co., Ltd.	Financial leasing	934,200	-	233,550	-	-	233,550	36,885	100	36,885	1,629,467	-	Note 2
Kunshan Nano New Material Technology Co., Ltd.	Other articles solely for industrial use, of plastics, sandpaper, cutting-oil, waxes, grease, lubricating	574,318	-	62,280	-	-	62,280	-	9.45	-	62,280	-	Note 2

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Shenzhen Jing Huang Technology Co., Ltd.	Communication products technology development, import and export and wholesale of electronic equipment and components	\$ 11,051	-	\$ 20,393	\$ -	\$ -	\$ 20,393	\$ 495	40	\$ 198	\$ 7,584	\$ -	Note 2、3
Kunshan Fuchengke Precision Electronic Co., Ltd.	Design and manufacture of Surface Mount Technology	778,500	-	778,500	-	-	778,500	102,934	100	102,934	1,508,291	-	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	352,689	-	280,260	-	-	280,260	(180)	53.97	(97)	(13,517)	-	Note 2
Fushirui Chengdu Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	-	-	217,980	-	-	217,980	-	100	-	-	-	Note 2
Hongfuzhun Precision Shenzhen Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	373,680	-	373,680	-	-	373,680	59,454	100	59,454	599,354	-	Note 2
Hongqing Precision Machine Co., Ltd.	Manufacture and sales of comprehensive processors (automation equipment)	-	-	430,817	-	-	430,817	-	-	-	-	-	Note 2
Fushirui Precision Industry (Zhengzhou) Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	209,551	-	249,120	-	-	249,120	8,223	100	8,223	309,448	-	Note 2
Fumeng Electrical Technology (Heze) Co., Ltd.	Manufacture of Electric conductors for a voltage not exceeding 1000V	155,700	-	-	-	-	-	(9,003)	71.05	(6,398)	41,353	-	Note 2

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Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd.	Design of computer, computer peripherals and molds	\$ 69,639	-	\$ 4,358	\$ -	\$ -	\$ 4,358	\$ (5,338)	5	\$ -	\$ 4,358	\$ -	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	934,200	-	137,016	-	-	137,016	(8,763)	96.23	(8,433)	188,216	-	Note 2
Beijing Jide Network Technology Limited	Electronic shopping and mail order, computer software design, computer system integration services and other information providers services	552,120	-	93,420	-	-	93,420	-	6.38	-	93,420	-	Note 2
Shenzhen Nafuhai Optoelectronics Co., Ltd. (Formerly: Shenzhen Nano Photoelectric Co., Ltd.)	Research and development of optoelectronic products, technical services	8,816	-	9,850	-	-	9,850	-	9.45	-	9,850	-	Note 2
First Special Material (Henan) Limited	Chemical products, optical film, protection and development film, tape, glue, adhesives, inks, coatings, grinding fluid, cutting oil, plastic products, sandpaper, grinding wheel, design, manufacture, sale, leasing, warranty, service and abrasive of materials and its spare parts	326,970	-	326,970	-	-	326,970	(207)	96.23	(199)	317,662	-	Note 2

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Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Metal cutting tools, industrial automatic control system device, CNC machine tools, automatic test equipment and vertical multi-joint robot, automated overhead dimensional storage equipment, portable microcomputers, digital player, and production and marketing business of mold standard parts	\$ 1,089,900	-	\$ 1,089,900	\$ -	\$ -	\$ 1,089,900	\$ 72,980	100	\$ 72,980	\$ 2,963,432	\$ -	Note 2
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Metal or metal carbides by injection molding, compression molding, rubber or plastic with mold	1,089,900	-	1,089,900	-	-	1,089,900	41,998	100	41,998	1,292,404	-	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	5,016,469	-	7,785,000	-	-	7,785,000	17,982	83.13	14,948	3,820,395	-	Note 2
Fuhuake Precision Industry (Guizhou) Co., Ltd.	Design, processing and manufacturing operations of surface-mount circuit board	934,200	-	934,200	-	-	934,200	9,459	100	9,459	949,420	-	Note 2
Lankao Yufu Precision Technology Co., Ltd.	Development, manufacturing and marketing of optical lenses, glass product and metal fitting	11,801,861	-	11,521,800	-	-	11,521,800	43,892	100	43,892	10,233,703	-	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 molds	415,406	-	116,775	-	-	116,775	145,466	100	145,466	1,299,000	-	Note 2

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Nxera Information Technology (Shenzhen) Co., Ltd.	Computer software and hardware; technological development of communication products; internet platform; technological development, service and consultation of surveillance system; consultation of business management' market planning and marking; domestic trade and business in imports and exports	\$ 25,532	-	\$ -	\$ -	\$ -	\$ -	\$ (11,310)	37.88	\$ (4,284)	\$ (36,724)	\$ -	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, mold standard parts, other parts and accessories; house leasing; wholesale of electronic products; import and export of goods	2,072,201	-	-	-	-	-	(249,258)	25.05	(62,448)	616,759	-	Note 2
Fuyang Soleros Technology (Nanyang) Co., Ltd.	Investment, procurement, sales, management of new energy including PV, system integration and coordinative measures and equipment; application and consultation service of related technologies	3,850,075	-	-	-	-	-	(8,274)	100	(8,274)	3,880,378	-	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	85,640	-	63,476	-	-	63,476	5,696	100	5,696	211,914	-	Note 2

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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	\$ 85,988	-	\$ -	\$ -	\$ -	\$ -	\$ -	9.45	\$ -	\$ (67,495)	\$ -	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
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	-	-	5,293,800	-	-	5,293,800	-	-	-	-	-	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	198,581	-	124,529	-	-	124,529	2,342	53.33	1,249	41,573	-	Note 2

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TNS Mobile (Beijing) Co., Ltd.	Wholesale of mobile telecommunication equipment and terminals, computer hardware and software, internet devices, commission agent and international trade	\$ 144,957	-	\$ -	\$ -	\$ -	\$ -	\$ (21,539)	64.18	\$ (13,814)	\$ (653,634)	\$ -	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	13,311,024	-	41,070	-	-	41,070	-	3.30	-	41,070	-	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	316,024	-	-	-	-	-	46,291	35.53	16,449	244,114	-	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 six-month period ended June 30, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2023	Net income of investee for the six-month period ended June 30, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2023	Book value of investments in Mainland China as of June 30, 2023	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2023	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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	9,613	-	4,812	-	-	4,812	(5)	50	(3)	(1,171)	-	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	703,266	-	-	-	-	-	84	37.96	32	266,121	-	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	-	-	-	-	-	-	-	50	-	-	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six-month period ended June 30, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2023	Net income of investee for the six-month period ended June 30, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2023	Book value of investments in Mainland China as of June 30, 2023	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2023	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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	\$ 1,005,167	-	\$ -	\$ -	\$ -	\$ -	\$ (52,124)	100	\$ (52,124)	\$ 418,096	\$ -	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	529,380	-	-	-	-	-	146,683	22.54	33,062	149,342	-	Note 2
Li Ding Semiconductor Technology (Shenzhen) Co., Ltd	R&D of IC packaging, IC-specific materials, system-level packaging, sales of self-manufacture products and relevant technologies and after-sales services	3,189,340	-	-	-	-	-	(1,372,088)	25.05	(343,757)	1,582,525	-	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 six-month period ended June 30, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2023	Net income of investee for the six-month period ended June 30, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2023	Book value of investments in Mainland China as of June 30, 2023	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2023	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Zettimage Solutions, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	\$ 392,081	-	\$ -	\$ -	\$ -	\$ -	\$ (83,289)	26.07	\$ (21,715)	\$ 25,968	\$ -	Note 2
Pollux Technologies, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	192,904	-	-	-	-	-	(25,540)	26.07	(6,659)	59,745	-	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	156,832	-	-	-	-	-	(112,461)	26.07	(29,321)	9,065	-	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
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	1,276,036	-	-	-	-	-	(469,083)	27.56	(129,279)	2,652	-	Note 2
Sound Solutions (Zhenjiang) Co., Ltd.	Design and manufacture of acoustic components	3,028,748	-	-	-	-	-	(688,168)	71.05	(489,073)	(1,614,943)	-	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 six-month period ended June 30, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2023	Net income of investee for the six-month period ended June 30, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2023	Book value of investments in Mainland China as of June 30, 2023	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2023	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Futaihua Precision Industry (Weihai) Co., Ltd.	Manufacture and sale of copiers and offset printers	\$ 2,232,738	-	\$ -	\$ -	\$ -	\$ -	\$ 237,338	100	\$ 237,338	\$ 2,247,859	\$ -	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.	54,960	-	-	-	-	-	-	0.82	-	68,512	-	Note 2
BITO Robotics (Shanghai) Co., Ltd.	Technology development, technical consultation, technology transfer, technical services, software development (excluding electronic publications), electronic circuit design, information system, design integration of industrial automation systems, industrial robots and related equipment in the field of intelligent technology and robot technology, sales, import and export, commission agency of automation equipment, and provide related supporting measures.	16,239	-	-	-	-	-	-	10.08	-	-	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six-month period ended June 30, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2023	Net income of investee for the six-month period ended June 30, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2023	Book value of investments in Mainland China as of June 30, 2023	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2023	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Allystar Technology (Shenzhen) Co., Ltd.	Technology development of chips, calculation, modules and terminals; design, integration, test and sales of chips, calculation, modules and terminals products; design, sales, technical consultation and technology transfer of operating systems and application software; and technology development and sales of navigation terminals, mobile communication terminal products and supporting software.	\$ 3,737,581	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.95	\$ -	\$ -	\$ -	Note 6
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.	370,477	-	-	-	-	-	-	32.09	-	118,886	-	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 six-month period ended June 30, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2023	Net income of investee for the six-month period ended June 30, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2023	Book value of investments in Mainland China as of June 30, 2023	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2023	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
CloudMinds (Shanghai) Robotics Co., Ltd.	Manufacturing of medical devices of Class II, intelligent robot, computer software and auxiliary equipment, marketing of foods and security products in computer information systems, import and export of goods and technology, providing of technical services and developing of software.	\$ 271,556	-	\$ -	\$ -	\$ -	\$ -	\$ -	2.47	\$ -	\$ -	\$ -	Note 2
PRETTL Electric Shanghai Co., Ltd.	Engaged in the design, development and manufacture of automotive and home appliance components, provision of related after-sales services and technical consultation, and sales of self-produced products	118,717	-	-	-	-	-	-	-	-	-	-	Note 2, 7
Others	Other	7,044,686	-	762,930	-	-	762,930	176,384	-	98,858	7,378,993	-	Note 8
Company name	Accumulated amount of remittance from Taiwan to Mainland China as of June 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.	\$ 203,801,504	\$ 392,411,057	\$ -										

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 June 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 June 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 June 30, 2023.

Note 7: The Company was approved by Investment Commission, MOEA of an investment of US\$40,625,267 in PRETTL Electric Shanghai Co., Ltd., which has not been invested as of June 30, 2023.

Note 8: Since the list company including ShunSin Technology Holdings Limited and Eson Precision Ind. Co., Ltd. hasn't announced the second quarter financial information, so the Mainland China investment information is consolidated disclosed.

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

IV. The Company invests in the company via investee companies in Mainland China including Shanghai Joyspeed global cargo Co., Ltd., Shanghai Topone Logistics Co., Ltd., Shanghai Wang Hui Trading Co., Ltd., Shanghai KetaiHuajie Investment Co., Ltd., Shanghai Foxconn Co., Ltd., Shanghai Fusheng New Energy Technology Co., Ltd., Shanghai Fujingtong Business Factoring Limited, Shanghai Futaitong International Logistics Co., Ltd., Shanghai Zhuxuntong Import & Export Co., Ltd., Shan Hai Pengzhan Investment Co., Ltd., Shanghai Ganxing Logistics Co., Ltd., Shandong Wangliu Logistics Co., Ltd., Shandong Fujikang Intelligent Manufacturing Co., Ltd., Shandong Chengshang Energy Co., Ltd., Foxconn Data Technology Co., Ltd., Foxconn Industrial Fulian Foshan Zhizaogu Co., Ltd., Foxconn Industrial Internet Hengyang Smart Valley Co., Ltd., YuanFu (Shenzhen) Technology Co., Ltd., Inner Mongolia 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 Industrial Demonstration Base Co., Ltd., Foshan Zhizaogu Innovation Center Co., Ltd., BaiChang Technology Service(Tianjin) Co., Ltd., Yueyang Jusda Supply Chain Management Co., Ltd., KunShan XinYang Real Estate Development Co., Ltd., Hangzhou Jusda Supply Chain Management Limited, Hangzhou Jiangyu Innovation Medical Technology Co., Ltd., Dong Guan Fu Yi Precision Industry Co., Ltd., Dongying PV Technology Co., Ltd., Wuhan Jusda Supply Chain Management Limited, Wuhan Topone Logistics Co., Ltd., Wuhan Zhunxuntong Enterprise Service Co., Ltd., Henan Zhongyuan Finance & Fund Management Co., Ltd., Henan Zhongyuan Financial Leasing Co., Ltd., Henan Yupin Real Estate Co., Ltd., HeNan FuChi Technology Co., Ltd., 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., Chongqingshi Futaitong Logistics Limited Co., Ltd., ChongQing FuGui Electronics Co., Ltd., Chongqing Zhunxuntong Customs Service Co., Ltd., ChongQing Jingmei Precision Electronic Co., Ltd., Jusda Energy Technology (Zhoushan) Co., Ltd., 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) Co., Ltd., Jizhun Precision Industry (Huizhou) Co., Ltd., HuaiAn MingYang Real Estate Development Co., Ltd., Huaian Fulitong Trading Co., Ltd., Huaian Fuyang Soleros Technology Co., Ltd., Shenzhen 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 & 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 Fu Lian Intelligent Manufacturing Industry Innovation Center Co., Ltd., Shenzhen Zhanggongzhi Technology Service Co., Ltd., Shenzhen Zhizaogu Industrial Internet Innovation Center Co., Ltd., Shenzhen Industrial Internet Innovation Center Co., Ltd., Shenzhen Dingyuanyuan Technology Service Co., Ltd., Shenzhen Jingjiang Yunchuang Technology Co., Ltd., Shenzhen Jingji Precision Machinery Trade Co., Ltd., Innovative & Intelligent Factory Accelerator (Shenzhen) Co., Ltd., InnoPower Beijing Technology Co., Ltd., Foxconn Agricultural Technology (Shenzhen) Co., Ltd., Foxconn Innovation Industry Development Group Co., Ltd., Fuyou Wande Trading Co., Ltd., Fu Jia Zhichuang (Shenzhen) Technology Co., Ltd., Fu Ming Tuo Property Management (Shenzhen) Co., Ltd., Fujintong Financial Information Serves (Shanghai) Co., Ltd., Fulian Precision Electronics (Zhengzhou) Co., Ltd., Fortune Manufacturing (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., Fu Ji Yun (Shenzhen) Technology Co., Ltd., Fulian Intelligent Workshop (Zhengzhou) Co., Ltd., Fulian precision technology Ganzhou Co., Ltd., Flow Vision Technology Company, Fuhong Cloud Computing (Tianjin) Co., Ltd., Fuyun Acoustics Technology (Shenzhen) Co., Ltd., Langfang City Fuyang New Energy Technology Co., Ltd., Langfang Fertile Plan Logistics Co., Ltd., Hunan Jusda Supply Chain Management Co., Ltd., Guizhou 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 Zhunxuntong technology Co., Ltd., Zhengzhou WanmaYun Elec. Technology Co., Ltd., Kaopu Information Technology (Beijing) Co., Ltd., Fulian Yuzhan Technology (Hengyang) Co., Ltd., Hengyang Hengzhifu Finance & 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., Hon Fu Cheng 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., 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

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

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount					Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Balance as at June 30, 2023	Amortisation for the period	Book value		
First convertible debenture issue of 2018	-	2018/2/12	5 years	Note 2	0.00	\$ 1,500,000	\$ (1,500,000)	\$ -	\$ -	\$ -	None	
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
June 30, 2023

Table 13

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