

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

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

**DECEMBER 31, 2023 AND 2022**

## INDEPENDENT AUDITORS' REPORT

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

### Opinion

We have audited the accompanying consolidated balance sheets of Hon Hai Precision Industry Co., Ltd. and its subsidiaries (the "Group") as of December 31, 2023, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2023, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing ("ISAs"). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Group in accordance with the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants ("IESBA Code"), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Group's 2023 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Group's 2023 consolidated financial statements are stated as follows:

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## **Cut-off of hub sales revenue**

### Description

Refer to Note 4(36) for accounting policies on revenue recognition.

The Group recognises revenue upon acceptance of the goods by the customers (when control of the products is transferred) if picked up from hub. For pick-ups from hub, the Group recognises sales revenue based on movements of inventories contained in the statements or other information provided by the hub custodians. As the hubs are located around the world with numerous custodians, the frequency and contents of statements provided by custodians vary, and the process of revenue recognition involves numerous manual procedures, these factors may potentially result in inaccurate timing of sales revenue recognition and the discrepancy in inventory quantities between the physical inventory and accounting records.

As there are numerous daily sales revenue transactions from hubs and the transaction amounts prior to and after the balance sheet date are significant to the financial statements, we identified the cut-off of hub sales revenue as a key audit matter.

### How our audit addressed the matter

We performed the following audit procedures in respect of the above key audit matter:

- A. Assessed and tested the appropriateness of internal controls over the cut-off of hub sales revenue for a specific period prior to and after the balance sheet date, including agreeing to respective supporting documents provided by hub custodians, and validated the proper timing of recognising movements of inventories and respective transfer of cost of goods sold.
- B. Confirmed or conducted physical count of inventory quantities held at hubs and agreed to accounting records.

## **Allowance for inventory valuation losses**

### Description

Refer to Note 4(14) for accounting policies on inventory valuation, Note 5(2)3 for uncertainty of accounting estimates and assumptions in relation to inventory valuation losses, and Note 6(7) for details of inventories. As of December 31, 2023, the Group's inventories and allowance for inventory valuation losses amounted to NT\$753,087,940 thousand and NT\$22,322,539 thousand, respectively.

The Group is primarily engaged in manufacturing and sales of 3C electronic products. Due to rapid technological innovations, short lifespan of electronic products and fluctuations in market prices, there is a higher risk of inventory losses arising from market value decline or obsolescence. The Group recognises inventories at the lower of cost and net realisable value, and the net realisable value is estimated based on historical experience. An allowance for inventory valuation losses is provided for those inventories aged over a certain period and those individually identified as obsolete or



damaged.

As the amounts of inventories are material, the types of inventories vary, and the estimation of net realisable value for individually obsolete or damaged inventories is subject to management's judgment, we considered the allowance for inventory valuation losses a key audit matter.

How our audit addressed the matter

We performed the following audit procedures in relation to the provision for inventory valuation losses for individually obsolete or damaged inventories:

- A. Ensured consistent application of accounting policies in relation to allowance for inventory valuation losses and assessed the reasonableness of these policies.
- B. Validated the appropriateness of system logic of inventory aging report utilised by management to ensure proper classification of inventories aged over a certain period.
- C. Evaluated the reasonableness of inventories individually identified as obsolete or damaged by checking the related supporting documents and comparing with the information obtained from physical inventory count.
- D. Discussed with management the net realisable value of inventories aged over a certain period and individually identified as obsolete or damaged, validated respective supporting documents and reperformed the calculation.

**Impairment assessment on goodwill arising from the acquisition of Belkin International Inc. ("Belkin") and its subsidiaries**

Description

Refer to Note 4(21) for accounting policy on impairment assessment of non-financial assets, Note 5(2)1 for critical accounting estimates and assumptions in relation to impairment assessment of goodwill, and Note 6(13) for details of impairment loss.

As of December 31, 2023, the Group had goodwill arising from the acquisition of Belkin and its subsidiaries amounting to NT\$11,684,205 thousand.

Impairment assessment is performed based on the value in use calculation using the discounted cash flow model to determine the recoverable amounts of the cash-generating unit ("CGU"). As the key assumptions, including expected growth rate and discount rate, used in the calculation of expected future cash flows involve significant judgment and estimation uncertainty and have a significant impact in assessing goodwill impairment, we considered the impairment assessment on goodwill arising from the acquisition of Belkin and its subsidiaries a key audit matter.

How our audit addressed the matter

We performed the following audit procedures in respect of the above key audit matter:

- A. Obtained an understanding of, and validated the key control procedures performed by management, including review and approval of financial budgets and assumptions.
- B. Assessed the appropriateness of the valuation methodology used in determining the recoverable amount.
- C. Involved valuation specialists to assess the reasonableness of the key assumptions, including expected growth rate, expected gross margin and discount rate, used as follows:
  - (a) Evaluated the assumptions used, mainly expected growth rate and expected gross margin used in the impairment assessment by comparing them to historical results, economic and industry forecast;
  - (b) Benchmarked the discount rate range which is used in determining the recoverable amount against certain market data and industry research; and
  - (c) Performed sensitivity analysis over key assumptions used in the model to evaluate the potential impact on the recoverable amounts.

#### **Other Information**

Management is responsible for the other information. The other information comprises all of the information included in the annual report other than the consolidated financial statements and our auditor's report thereon, which is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read all of the information to be included in the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take appropriate action considering our legal rights and obligations.

#### **Responsibilities of management and those charged with governance for the consolidated financial statements**

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the



Financial Supervisory Commission, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including the Audit Committee, are responsible for overseeing the Group's financial reporting process.

#### **Auditor's responsibilities for the audit of the consolidated financial statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and professional skepticism throughout the audit. We also:

- A. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- B. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal controls.
- C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- D. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going

concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- E. Evaluate the overall presentation, structure, and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- F. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

/s/ Hsu, Sheng-Chung

/s/ Hsu, Chieh-Ju

For and on Behalf of PricewaterhouseCoopers, Taiwan

March 14, 2024

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

Assets		Notes	December 31, 2023		December 31, 2022	
			Amount	%	Amount	%
<b>Current assets</b>						
1100	Cash and cash equivalents	6(1)	\$ 1,197,662,695	30	\$ 1,062,326,324	26
1110	Financial assets at fair value through profit or loss - current	6(2)	6,668,892	-	4,664,142	-
1120	Financial assets at fair value through other comprehensive income - current	6(3)	-	-	44,069	-
1136	Financial assets at amortised cost, net - current	6(4) and 8	145,746,084	4	17,696,967	-
1170	Accounts receivable, net	(5)	856,355,266	22	1,060,980,085	26
1180	Accounts receivable - related parties, net	7	15,914,897	-	37,710,086	1
1200	Other receivables	6(6)(11)	61,326,685	2	56,002,627	1
1210	Other receivables - related parties	7	3,380,865	-	1,719,679	-
130X	Inventories	6(7)	730,765,401	19	939,022,052	23
1410	Prepayments		16,409,352	-	17,280,096	-
1470	Other current assets	6(4)	1,735,814	-	3,059,394	-
11XX	<b>Total current assets</b>		<b>3,035,965,951</b>	<b>77</b>	<b>3,200,505,521</b>	<b>77</b>
<b>Non-current assets</b>						
1510	Financial assets at fair value through profit or loss - non-current	6(2)	87,451,845	3	88,397,440	2
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	86,493,835	2	84,586,400	2
1535	Financial assets at amortised cost, net - non-current	6(4)	10,997,384	-	12,913,993	-
1550	Investments accounted for using equity method	6(8)	198,480,355	5	239,489,049	6
1600	Property, plant and equipment	6(9) and 8	393,967,393	10	362,404,684	9
1755	Right-of-use assets	6(10), 7 and 8	41,327,924	1	40,405,796	1
1760	Investment property - net	6(12)	9,710,296	-	10,438,085	-
1780	Intangible assets	6(13)	39,601,142	1	46,660,039	1
1840	Deferred income tax assets	6(37)	20,203,948	1	20,761,532	1
1900	Other non-current assets	6(11)(14)	15,588,904	-	27,411,741	1
15XX	<b>Total non-current assets</b>		<b>903,823,026</b>	<b>23</b>	<b>933,468,759</b>	<b>23</b>
1XXX	<b>Total assets</b>		<b>\$ 3,939,788,977</b>	<b>100</b>	<b>4,133,974,280</b>	<b>100</b>

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

Liabilities and Equity		Notes	December 31, 2023		December 31, 2022	
			Amount	%	Amount	%
<b>Current liabilities</b>						
2100	Short-term loans	6(15)	\$ 501,772,585	12	\$ 582,610,083	14
2110	Short-term notes and bills payable	6(16)	61,328,531	2	31,491,497	1
2120	Financial liabilities at fair value through profit or loss - current	6(2)	6,881,219	-	3,595,029	-
2170	Accounts payable		878,934,744	22	1,050,264,198	25
2180	Accounts payable - related parties	7	14,184,424	-	18,676,748	-
2200	Other payables	6(17) and 7	227,364,742	6	246,735,591	6
2230	Current tax liabilities	6(37)	24,744,828	1	24,602,394	1
2250	Provisions for liabilities - current	6(24)	1,557,895	-	3,891,380	-
2280	Lease liabilities - current	7	5,742,360	-	8,333,100	-
2320	Long-term liabilities, current portion	6(19)(20)	85,892,209	2	33,092,726	1
2399	Other current liabilities - other	6(18)	100,931,157	3	110,520,773	3
21XX	<b>Total current liabilities</b>		<u>1,909,334,694</u>	<u>48</u>	<u>2,113,813,519</u>	<u>51</u>
<b>Non-current liabilities</b>						
2530	Corporate bonds payable	6(19)	230,519,100	6	245,282,706	6
2540	Long-term loans	6(20)	41,105,940	1	55,734,601	1
2550	Provisions for liabilities - non-current	6(24)	2,087,697	-	459,026	-
2570	Deferred income tax liabilities	6(37)	40,673,723	1	39,123,808	1
2580	Lease liabilities - non-current	7	16,711,377	1	17,461,579	1
2600	Other non-current liabilities	6(23)	13,112,800	-	11,568,002	-
25XX	<b>Total non-current liabilities</b>		<u>344,210,637</u>	<u>9</u>	<u>369,629,722</u>	<u>9</u>
2XXX	<b>Total liabilities</b>		<u>2,253,545,331</u>	<u>57</u>	<u>2,483,443,241</u>	<u>60</u>
<b>Equity</b>						
<b>Equity attributable to owners of parent</b>						
	Share capital	6(25)				
3110	Common stock		138,629,906	4	138,629,906	4
	Capital reserve	6(26)				
3200	Capital surplus		198,652,898	5	193,794,160	5
	Retained earnings	6(27)				
3310	Legal reserve		199,205,382	5	184,894,008	4
3320	Special reserve		82,154,208	2	89,505,893	2
3350	Unappropriated retained earnings		987,703,855	25	925,890,351	22
	Other equity interest	6(28)				
3400	Other equity interest		(113,221,953)	(3)	(82,154,208)	(2)
3500	Treasury stocks	6(25)	(15,194)	-	(15,194)	-
31XX	<b>Equity attributable to owners of the parent</b>		<u>1,493,109,102</u>	<u>38</u>	<u>1,450,544,916</u>	<u>35</u>
36XX	Non-controlling interest	6(29)	193,134,544	5	199,986,123	5
3XXX	<b>Total equity</b>		<u>1,686,243,646</u>	<u>43</u>	<u>1,650,531,039</u>	<u>40</u>
	Commitments and contingent liabilities	9				
	Subsequent events	11				
3X2X	<b>Total liabilities and equity</b>		<u>\$ 3,939,788,977</u>	<u>100</u>	<u>\$ 4,133,974,280</u>	<u>100</u>

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
YEARS ENDED DECEMBER 31, 2023 AND 2022

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

Items	Notes	Years ended December 31			
		2023		2022	
		Amount	%	Amount	%
4000 Operating revenue	6(30) and 7	\$ 6,162,221,359	100	\$ 6,626,996,750	100
5000 Operating costs	6(7)(34) and 7	(5,774,273,890)	(94)	(6,226,911,592)	(94)
5900 <b>Net operating margin</b>		387,947,469	6	400,085,158	6
Operating expenses	6(34)				
6100 Selling expenses		(24,988,413)	-	(30,373,898)	-
6200 General and administrative expenses		(86,410,794)	(1)	(81,665,346)	(1)
6300 Research and development expenses		(110,019,767)	(2)	(114,258,072)	(2)
6000 <b>Total operating expenses</b>		(221,418,974)	(3)	(226,297,316)	(3)
6900 Operating profit		166,528,495	3	173,787,842	3
Non-operating income and expenses					
7100 Interest income	6(31)	81,700,214	1	43,302,946	1
7010 Other income	6(32)	10,292,133	-	11,451,380	-
7020 Other gains and losses	6(33)	12,618,861	-	(12,067,275)	-
7050 Finance costs	6(36)	(65,543,261)	(1)	(34,736,195)	(1)
7060 Share of profit (loss) of associates and joint ventures accounted for using equity method	6(8)	(13,372,229)	-	5,772,788	-
7000 <b>Total non-operating income and expenses</b>		25,695,718	-	13,723,644	-
7900 <b>Profit before income tax</b>		192,224,213	3	187,511,486	3
7950 Income tax expense	6(37)	(37,434,831)	(1)	(36,439,937)	(1)
8200 <b>Profit for the year</b>		\$ 154,789,382	2	\$ 151,071,549	2

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
YEARS ENDED DECEMBER 31, 2023 AND 2022

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

			Years ended December 31			
			2023		2022	
Items	Notes		Amount	%	Amount	%
<b>Other comprehensive income</b>						
<b>Components of other comprehensive income (loss) that will not be reclassified to profit or loss</b>						
8311	Gain on remeasurement of defined benefit plans	6(21)	\$ 51,098	-	\$ 208,286	
8316	Unrealised loss on valuation of financial assets at fair value through other comprehensive income	6(28)(29)	(9,481,466)	-	(40,378,633)	(1)
8320	Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method	6(28)	1,181,784	-	(4,565,722)	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(37)	1,750,957	-	3,421,415	-
8310	Other comprehensive loss that will not be reclassified to profit or loss		(6,497,627)	-	(41,314,654)	(1)
<b>Components of other comprehensive income (loss) that will be reclassified to profit or loss</b>						
8361	Financial statements translation differences of foreign operations	6(28)(29)	(24,592,479)	-	59,847,080	1
8368	Loss on hedging instrument		-	-	(230,463)	-
8370	Share of other comprehensive loss of associates and joint ventures accounted for using equity method	6(28)	(3,218,901)	-	(4,881,107)	-
8399	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(37)	-	-	34,566	-
8360	Other comprehensive (loss) income that will be reclassified to profit or loss		(27,811,380)	-	54,770,076	1
8300	<b>Other comprehensive (loss) income for the year</b>		<u>\$ (34,309,007)</u>	<u>-</u>	<u>\$ 13,455,422</u>	<u>-</u>
8500	<b>Total comprehensive income for the year</b>		<u><u>\$ 120,480,375</u></u>	<u><u>2</u></u>	<u><u>\$ 164,526,971</u></u>	<u><u>2</u></u>
Profit attributable to:						
8610	Owners of the parent		\$ 142,098,208	2	\$ 141,482,714	2
8620	Non-controlling interest		12,691,174	-	9,588,835	-
			<u>\$ 154,789,382</u>	<u>2</u>	<u>\$ 151,071,549</u>	<u>2</u>
Comprehensive income attributable to:						
8710	Owners of the parent		\$ 111,618,942	2	\$ 150,682,663	2
8720	Non-controlling interest		8,861,433	-	13,844,308	-
			<u>\$ 120,480,375</u>	<u>2</u>	<u>\$ 164,526,971</u>	<u>2</u>
Earnings per share (in dollars)						
		6(38)				
9750	Basic earnings per share		<u>\$ 10.25</u>		<u>\$ 10.21</u>	
9850	Diluted earnings per share		<u>\$ 10.07</u>		<u>\$ 10.06</u>	

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
YEARS ENDED DECEMBER 31, 2023 AND 2022  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Equity attributable to owners of the parent													
		Retained Earnings					Other Equity Interest						
							Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments	Treasury stocks	Total	Non-controlling interest	Total equity
Notes	Common stock	Capital reserve	Legal reserve	Special reserve	Unappropriated retained earnings								
2022													
Balance at January 1, 2022	\$138,629,906	\$202,084,430	\$170,755,591	\$87,315,126	\$871,193,344	\$ (146,312,958)	\$56,641,420	\$165,645	\$(15,194)	\$1,380,457,310	\$192,802,808	\$1,573,260,118	
Profit	-	-	-	-	141,482,714	-	-	-	-	141,482,714	9,588,835	151,071,549	
Other comprehensive income (loss)	6(28)(29)	-	-	-	166,629	49,684,070	(40,485,105)	(165,645)	-	9,199,949	4,255,473	13,455,422	
Total comprehensive income (loss)		-	-	-	141,649,343	49,684,070	(40,485,105)	(165,645)	-	150,682,663	13,844,308	164,526,971	
Appropriations of 2021 earnings:	6(27)												
Legal reserve		-	-	14,138,417	-	(14,138,417)	-	-	-	-	-	-	
Special reserve		-	-	-	2,190,767	(2,190,767)	-	-	-	-	-	-	
Cash dividends		-	-	-	-	(72,087,551)	-	-	-	(72,087,551)	-	(72,087,551)	
Changes in equity of associates and joint ventures accounted for using the equity method	6(8)(26)	-	321,565	-	-	(367,570)	-	-	-	(46,005)	-	(46,005)	
Adjustments arising from changes in percentage of ownership in subsidiaries	6(26)	-	(7,895,181)	-	-	202,036	-	-	-	(7,693,145)	-	(7,693,145)	
Disposal of investments accounted for using equity method	6(26)(28)	-	(716,654)	-	-	(81,813)	(51,702)	81,813	-	(768,356)	-	(768,356)	
Decrease in non-controlling interests	6(29)	-	-	-	-	-	-	-	-	-	(6,660,993)	(6,660,993)	
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	1,711,746	-	(1,711,746)	-	-	-	-	
Balance at December 31, 2022		\$138,629,906	\$193,794,160	\$184,894,008	\$89,505,893	\$925,890,351	\$ (96,680,590)	\$14,526,382	\$-	\$(15,194)	\$1,450,544,916	\$199,986,123	\$1,650,531,039
2023													
Balance at January 1, 2023	\$138,629,906	\$193,794,160	\$184,894,008	\$89,505,893	\$925,890,351	\$ (96,680,590)	\$14,526,382	\$-	\$(15,194)	\$1,450,544,916	\$199,986,123	\$1,650,531,039	
Profit	-	-	-	-	142,098,208	-	-	-	-	142,098,208	12,691,174	154,789,382	
Other comprehensive income (loss)	6(28)(29)	-	-	-	40,879	(24,864,841)	(5,655,304)	-	-	(30,479,266)	(3,829,741)	(34,309,007)	
Total comprehensive income (loss)		-	-	-	142,139,087	(24,864,841)	(5,655,304)	-	-	111,618,942	8,861,433	120,480,375	
Appropriations of 2022 earnings:	6(27)												
Legal reserve		-	-	14,311,374	-	(14,311,374)	-	-	-	-	-	-	
Special reserve		-	-	-	(7,351,685)	7,351,685	-	-	-	-	-	-	
Cash dividends		-	-	-	-	(73,473,850)	-	-	-	(73,473,850)	-	(73,473,850)	
Changes in equity of associates and joint ventures accounted for using the equity method	6(8)(26)	-	667,778	-	-	(408,971)	-	-	-	258,807	-	258,807	
Adjustments arising from changes in percentage of ownership in subsidiaries	6(26)	-	5,685,800	-	-	(33,862)	-	-	-	5,651,938	-	5,651,938	
Disposal of investments accounted for using equity method	6(26)(28)	-	(1,494,840)	-	-	(28,941)	3,189	28,941	-	(1,491,651)	-	(1,491,651)	
Decrease in non-controlling interests	6(29)	-	-	-	-	-	-	-	-	-	(15,713,012)	(15,713,012)	
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	579,730	-	(579,730)	-	-	-	-	
Balance at December 31, 2023		\$138,629,906	\$198,652,898	\$199,205,382	\$82,154,208	\$987,703,855	\$ (121,542,242)	\$8,320,289	\$-	\$(15,194)	\$1,493,109,102	\$193,134,544	\$1,686,243,646

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



HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2023 AND 2022  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

		Years ended December 31	
	Notes	2023	2022
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Profit before income tax		\$ 192,224,213	\$ 187,511,486
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(34)	78,672,149	70,607,531
Amortization	6(34)	5,733,612	5,852,777
Cost of share-based payments	6(35)	2,552,894	1,393,774
Provision for doubtful accounts and sales discount	12(2)	4,686,208	4,402,403
Impairment loss	6(33)	884,380	1,496,302
Gain on disposal of property, plant and equipment, net	6(33)	(5,857,234)	(492,276)
Loss on financial assets or liabilities at fair value through profit or loss, net	6(33)	7,470,272	7,669,137
Share of profit of associates and joint ventures accounted for using equity method	6(8)	13,372,229	(5,772,788)
Gain on disposal of investments	6(33)	(9,010,562)	(3,375,825)
Interest expense	6(36)	64,341,151	34,337,195
Interest income	6(31)	(81,700,214)	(43,302,946)
Dividend income	6(32)	(3,903,650)	(5,290,039)
Gain from lease modification	6(10)	(308,600)	(2,414)
Loss on disposal of intangible assets	6(33)	284,826	-
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss, mandatorily measured at fair value		(2,223,286)	5,788,564
Hedging instruments		-	838,321
Notes receivable		(427,413)	336,839
Accounts receivable		193,279,156	80,660,413
Accounts receivable - related parties		21,390,078	(1,801,286)
Other receivables		(2,271,616)	2,477,999
Inventories		201,691,848	(251,589,201)
Prepayments		720,924	786,329
Changes in operating liabilities			
Accounts payable		(163,687,919)	(22,066,325)
Accounts payable - related parties		(4,250,612)	(2,974,263)
Other payables		(23,072,261)	24,438,281
Provisions for liabilities		(704,814)	1,043,172
Contract liabilities		(934,556)	6,054,655
Other current liabilities		(8,781,401)	42,690,806
Accrued pension liabilities		(123,678)	(273,472)
Cash inflow generated from operations		480,046,124	141,445,149
Income taxes paid		(34,493,407)	(31,736,783)
Net cash flows from operating activities		445,552,717	109,708,366

(Continued)

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2023 AND 2022  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS

	Notes	Years ended December 31	
		2023	2022
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of financial assets at fair value through profit or loss		\$ (6,996,346)	\$ (11,666,925)
Proceeds from disposal of financial assets at fair value through profit or loss		364,162	3,406,275
(Acquisition) disposal of financial assets at amortised cost - current		(126,815,045)	41,708,597
Acquisition of financial assets at amortised cost - non-current		(6,325,750)	(2,889,416)
Proceeds from disposal of financial assets at amortised cost - non-current		3,926,137	-
Repayment of financial assets at amortised cost at due date		2,864,680	2,878,200
Acquisition of financial assets at fair value through other comprehensive income		(1,936,545)	(6,467,925)
Proceeds from disposal of financial assets at fair value through other comprehensive income		2,296,748	2,974,856
(Increase) decrease in other receivables due from related parties		(1,365,067)	1,383,941
Decrease in other receivables		-	703,187
Decrease in other current assets		1,479,266	7,691,100
Net cash flows (used in) from acquisition of subsidiaries		(6,400,905)	214,395
Proceeds from disposal of subsidiaries		1,211,981	1,392,865
Acquisition of investments accounted for using equity method		(3,407,052)	(48,035,635)
Proceeds from disposal of investments accounted for using equity method		1,306,205	1,292,170
Return of capital from investments accounted for using equity method	6(8)	24,734,235	-
Acquisition of property, plant and equipment	6(40)	(111,744,970)	(97,935,016)
Proceeds from disposal of property, plant and equipment	6(40)	10,588,756	3,692,337
Acquisition of investment properties		-	(107)
Proceeds from disposal of investment properties		47,297	280,276
Acquisition of right-of-use assets		(4,810,827)	(610,993)
Acquisition of intangible assets		(2,394,773)	(3,113,741)
Proceeds from disposal of intangible assets		132,388	1,299,175
Increase in other non-current assets		(3,455,178)	(3,318,772)
Dividends received		11,604,887	15,467,911
Interest received		77,925,173	43,009,276
Other investing activities		(703,567)	904,633
Exchange of intangible assets received	6(13)	-	299,630
Net cash flows used in investing activities		(137,874,110)	(45,439,706)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
(Decrease) increase in short-term loans		(74,236,869)	23,681,641
Increase in short-term notes and bills payable		30,534,472	7,545,403
Proceeds from issuing bonds		51,150,000	23,600,000
Repayments of bonds		(13,400,000)	(35,128,442)
Proceeds from long-term debt		18,682,192	24,673,641
Repayments of long-term debt		(29,071,525)	(5,903,302)
Increase (decrease) in other non-current liabilities		2,738,266	(375,890)
Payment of lease liabilities		(9,983,811)	(10,311,711)
Changes in other non-controlling interests	6(29)	(124,773)	(298,979)
Cash dividends paid to non-controlling interest	6(29)	(7,247,705)	(6,938,076)
Proceeds from issuance of shares by subsidiaries to non-controlling interests	6(29)	4,804,552	-
Repurchase of shares by a subsidiary	6(29)	-	(7,763,248)
Interest paid		(61,009,272)	(28,565,088)
Cash dividends paid	6(27)	(73,473,850)	(72,087,551)
Net cash flows used in financing activities		(160,638,323)	(87,871,602)
Net effect of changes in foreign currency exchange rates		(11,703,913)	26,512,255
Net increase in cash and cash equivalents		135,336,371	2,909,313
Cash and cash equivalents at beginning of year		1,062,326,324	1,059,417,011
Cash and cash equivalents at end of year		\$ 1,197,662,695	\$ 1,062,326,324

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



HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,  
EXCEPT AS OTHERWISE INDICATED)

1. HISTORY AND ORGANISATION

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

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

These consolidated financial statements were authorised for issuance by the Board of Directors on March 14, 2024.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

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

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

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

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

Refer to Note 6(37) for details of the quantitative impact:

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

The amendments give companies temporary relief from accounting for deferred income taxes arising from the tax law enacted or substantively enacted to implement the Pillar Two model rules published by the Organisation for Economic Co-operation and Development (OECD). An entity shall neither recognise nor disclose information about deferred tax assets and liabilities related to Pillar Two income taxes.

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

New standards, interpretations and amendments endorsed by the FSC and will become effective from 2024 are as follows:

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

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

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

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

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

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

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES

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

(1) Compliance statement

The consolidated financial statements of the Group have been prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers", International Financial Reporting Standards, International Accounting Standards, IFRIC® Interpretations, and SIC® Interpretations that came into effect as endorsed by the FSC (collectively referred herein as the "IFRSs").

(2) Basis of preparation

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

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

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

### (3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

- (a) All subsidiaries are included in the Group's consolidated financial statements. Subsidiaries are all entities (including structured entities) controlled by the Group. The Group controls an entity when the Group is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. Consolidation of subsidiaries begins from the date the Group obtains control of the subsidiaries and ceases when the Group loses control of the subsidiaries.
- (b) Inter-company transactions, balances and unrealised gains or losses on transactions between companies within the Group are eliminated. Accounting policies of subsidiaries have been adjusted where necessary to ensure consistency with the policies adopted by the Group.
- (c) Profit or loss and each component of other comprehensive income are attributed to the owners of the parent and to the non-controlling interests. Total comprehensive income is attributed to the owners of the parent and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.
- (d) Changes in a parent's ownership interest in a subsidiary that do not result in the parent losing control of the subsidiary (transactions with non-controlling interests) are accounted for as equity transactions, i.e. transactions with owners in their capacity as owners. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognised directly in equity.
- (e) When the Group loses control of a subsidiary, the Group remeasures any investment retained in the former subsidiary at its fair value. That fair value is regarded as the fair value on initial recognition of a financial asset or the cost on initial recognition of the associate or joint venture. Any difference between fair value and carrying amount is recognised in profit or loss. All amounts previously recognised in other comprehensive

income in relation to the subsidiary should be reclassified from equity to profit or loss or transferred to retained earnings as specified by applicable IFRSs.

B. Subsidiaries included in the consolidated financial statements:

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



Investor	Subsidiary	Main Business Activities	Ownership (%)		Notes
			December 31, 2023	December 31, 2022	
Hon Hai Precision Industry Co., Ltd.	Hon Hai/Foxconn Logistics California LLC.	Logistics services in America	100	100	
Hon Hai Precision Industry Co., Ltd.	Hon Hai/Foxconn Logistics Texas LLC.	Logistics services in America	100	100	
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd. and subsidiaries	Investment holdings in companies in Mainland China primarily engaged in manufacturing and sales of power supply modules, application modules and network cables assemblies	100	100	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore (Pte) Ltd. and subsidiaries	Asia-Pacific sales company and development of educational technology	100	100	
Hon Hai Precision Industry Co., Ltd.	Foxconn International Inc.	Patent applications in America	100	100	
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Leasing services	100	100	
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology - Hong Kong Limited and subsidiaries	Investment holdings in companies in Mainland China, primarily engaged in manufacturing and trading of portable cameras	99.96	99.96	
Hon Hai Precision Industry Co., Ltd.	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	100	100	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited and subsidiaries	Investment holdings in Vietnam export processing and construction services companies and Brazil domestic sales companies	100	100	
Hon Hai Precision Industry Co., Ltd.	Hong Jin Chang Holdings Co., Ltd.-Hong Kong	Investment holdings and reinvestment in businesses relating to robots, equipment, molds, parts, accessories and corresponding services	-	-	(f)
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V.- Netherlands and subsidiaries	Investment holdings in companies in Europe	100	100	
Hon Hai Precision Industry Co., Ltd.	Syntrend Creative Park Co., Ltd.	Retail of office machinery and equipment and electronic appliances, and information/software services	74.80	74.80	

Investor	Subsidiary	Main Business Activities	Ownership (%)		Notes
			December 31, 2023	December 31, 2022	
Hon Hai Precision Industry Co., Ltd.	Perobot Co., Ltd.	Sales, software development, repair services, after-sale services and rental services of robots	100	100	
Hon Hai Precision Industry Co., Ltd.	ECMMS Precision Singapore Pte. Ltd.	Manufacturing and sales of computers and data processing equipment	100	100	
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Eletronicos Ltda.	Manufacturing WIFI cards and modules	100	100	
Hon Hai Precision Industry Co., Ltd.	Foxconn MOEBG Industria De Eletronicos Ltda.-Brazil	CFTV, DVR, Bluetooth module, set-top box and optical network terminal	100	100	
Hon Hai Precision Industry Co., Ltd.	Asia Pacific Telecom Co., Ltd.	Telecom industry, storage of data and manufacturing of wire or wireless communication, installation of computer and satellite TV channels and telecom-related business, and providing 3rd-Generation of mobile phone services	-	36.89	(d)
Hon Hai Precision Industry Co., Ltd.	Foxtron Vehicle Technologies Co., Ltd.	Complete electric vehicles design and development, including technical authorisation and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems	46.25	51	(e)
Hon Hai Precision Industry Co., Ltd.	Socle Technology Corporation	Design, manufacture and sales of electronic components and software	100	100	
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Research, develop, design, manufacture and sales of the following products: 1. Manufacture and OEM of Si products 2. SiC power components 3. MEMS (Microelectromechanical Systems) products and manufacturing of SENSOR products and their corresponding ASIC analogue circuit	100	100	

(a) In January 2022, the Group's subsidiary, Fulian Yuzhan Precision Technology Co., Ltd., acquired 63% equity interest in Shenzhen Hengdrive Electric Co., Ltd. at a price of

RMB 378,000 thousand. Shenzhen Hengdrive Electric Co., Ltd. was included in the consolidated financial statements starting from the acquisition date.

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

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

- (d) The Group acquired equity interest in Asia Pacific Telecom Co., Ltd. (APT) in 2019 and included APT as a subsidiary as the Group had acquired the largest portion of voting rights in the shareholders' meeting of APT and directed the relevant activities of APT. On December 15, 2023, the registered ordinary shares in APT were exchanged for the newly issued ordinary shares in Far EasTone Telecommunications Co., Ltd. (FET) at a ratio of one share of APT to 0.0934406 share of FET, and since then, APT merged with FET and APT was the dissolved company. The Group lost control over APT and APT was not anymore included in the consolidated financial statements. The Group recognised the investment in FET at fair value of \$11,580,784 (shown as "financial assets at fair value through other comprehensive income") and gain on disposal of a subsidiary of \$3,895,596 (shown as "other gains and losses"). Refer to Note 6(40) D. for details.
- (e) The Group included Foxtron Vehicle Technologies Co., Ltd. as a subsidiary as the Group had acquired the largest portion of voting rights in the shareholders' meeting of Foxtron Vehicle Technologies Co., Ltd. and directed the relevant activities of Foxtron Vehicle Technologies Co., Ltd.

- (f) The Group's subsidiary, Hong Jin Chang Holdings Co., Ltd.-Hong Kong, was dissolved and liquidated during the year ended December 31, 2022.
- (g) On July 3, 2023, the Group's subsidiary, Foxconn Interconnect Technology Singapore Pte. Ltd., acquired Prettl SWH GmbH and its subsidiaries at an adjusted price of EUR 193,091 thousand. Prettl SWH GmbH and its subsidiaries were included in the consolidated financial statements starting from the acquisition date. Prettl SWH GmbH then changed its name to FIT Voltaira Group GmbH ("Voltaira"). Refer to Note 6(39) for relevant information.
- C. Subsidiaries not included in the consolidated financial statements: None.
- D. Adjustments for subsidiaries with different balance sheet dates: None.
- E. Significant restrictions: None.
- F. Subsidiaries that have non-controlling interests that are material to the Group:

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

Name of subsidiary	Principal place of business	Non-controlling interest		Non-controlling interest		Description
		December 31, 2023		December 31, 2022		
		Amount	Ownership %	Amount	Ownership %	
FIH Mobile Limited	Cayman	\$ 17,097,800	36 %	\$ 19,696,413	36 %	
Foxconn Interconnect Technology Limited	Cayman	21,646,354	29 %	20,619,126	29 %	
Foxconn Ventures Pte. Ltd.	Singapore	25,137,733	46 %	24,185,933	46 %	
Foxconn Industrial Internet Co., Ltd.	China	96,680,006	16 %	90,629,262	16 %	
Asia Pacific Telecom Co., Ltd.	Taiwan	-	- %	16,172,828	63 %	
		<u>\$ 160,561,893</u>		<u>\$ 171,303,562</u>		

Summarised financial information of the subsidiary:

Balance sheets

	FIH Mobile Limited	
	December 31, 2023	December 31, 2022
Current assets	\$ 105,475,323	\$ 136,840,297
Non-current assets	27,174,523	32,380,715
Current liabilities	(84,052,184)	(113,885,980)
Non-current liabilities	(647,944)	(432,445)
Total net assets	<u>\$ 47,949,718</u>	<u>\$ 54,902,587</u>



	Foxconn Interconnect Technology Limited	
	December 31, 2023	December 31, 2022
Current assets	\$ 95,530,155	\$ 84,882,307
Non-current assets	60,898,465	54,761,704
Current liabilities	(78,700,327)	(47,273,766)
Non-current liabilities	(2,876,461)	(20,295,736)
Total net assets	<u>\$ 74,851,832</u>	<u>\$ 72,074,509</u>

	Foxconn Ventures Pte. Ltd.	
	December 31, 2023	December 31, 2022
Current assets	\$ 39,850,910	\$ 36,379,866
Non-current assets	15,401,132	16,780,432
Current liabilities	(4,278)	(4,402)
Total net assets	<u>\$ 55,247,764</u>	<u>\$ 53,155,896</u>

	Foxconn Industrial Internet Co., Ltd.	
	December 31, 2023	December 31, 2022
Current assets	\$ 1,093,730,794	\$ 1,099,500,421
Non-current assets	152,322,745	154,986,739
Current liabilities	(597,326,772)	(657,564,860)
Non-current liabilities	(39,226,172)	(25,032,265)
Total net assets	<u>\$ 609,500,595</u>	<u>\$ 571,890,035</u>

	Asia Pacific Telecom Co., Ltd.	
	December 31, 2022	
Current assets	\$	2,450,922
Non-current assets		37,352,088
Current liabilities		(9,819,690)
Non-current liabilities		(6,631,315)
Total net assets	\$	<u>23,352,005</u>

Statements of comprehensive income (loss)

	FIH Mobile Limited	
	Years ended December 31,	
	2023	2022
Revenue and other operating revenue	\$ 209,354,597	\$ 288,621,896
Loss for the year	(3,762,074)	(2,149,621)
Other comprehensive loss, net of tax	(3,085,715)	(9,121,329)
Total comprehensive loss for the year	<u>\$ (6,847,789)</u>	<u>\$ (11,270,950)</u>
Comprehensive loss attributable to non-controlling interest	\$ (2,400,296)	\$ (3,959,176)
Dividends paid to non-controlling interest	<u>\$ -</u>	<u>\$ -</u>

Foxconn Interconnect Technology Limited		
Years ended December 31,		
	2023	2022
Revenue and other operating revenue	\$ 129,050,568	\$ 132,281,806
Profit for the year	4,036,227	5,076,889
Other comprehensive loss, net of tax	(1,229,148)	(7,087,513)
Total comprehensive income (loss) for the year	\$ 2,807,079	\$ (2,010,624)
Comprehensive income (loss) attributable to non-controlling interest	\$ 963,649	\$ (531,920)
Dividends paid to non-controlling interest	\$ -	\$ -

  

Foxconn Ventures Pte. Ltd.		
Years ended December 31,		
	2023	2022
Revenue and other operating revenue	\$ -	\$ -
Profit (loss) for the year	2,561,542	(5,685,042)
Other comprehensive loss, net of tax	(439,703)	(70,759)
Total comprehensive income (loss) for the year	\$ 2,121,839	\$ (5,755,801)
Comprehensive income (loss) attributable to non-controlling interest	\$ 965,437	\$ (2,713,063)
Dividends paid to non-controlling interest	\$ -	\$ -

  

Foxconn Industrial Internet Co., Ltd.		
Years ended December 31,		
	2023	2022
Revenue and other operating revenue	\$ 2,089,079,153	\$ 2,259,989,678
Profit for the year	91,723,710	88,257,488
Other comprehensive (loss) income, net of tax	(5,080)	5,108,413
Total comprehensive income for the year	\$ 91,718,630	\$ 93,365,901
Comprehensive income attributable to non-controlling interest	\$ 14,699,889	\$ 14,845,577
Dividends paid to non-controlling interest	\$ 7,198,935	\$ 6,826,716

	Asia Pacific Telecom Co., Ltd.
	Year ended December 31,
	2022
Revenue and other operating revenue	\$ 12,931,405
Loss for the year	(5,357,738)
Other comprehensive income, net of tax	31,308
Total comprehensive loss for the year	\$ (5,326,430)
Comprehensive loss attributable to non-controlling interest	\$ (3,378,087)
Dividends paid to non-controlling interest	\$ -

Statements of cash flows

	FIH Mobile Limited	
	Years ended December 31,	
	2023	2022
Net cash provided by operating activities	\$ 3,197,766	\$ 12,200,537
Net cash used in investing activities	(1,248,710)	(3,783,438)
Net cash used in financing activities	(1,156,631)	(6,377,885)
Effect of exchange rates on cash and cash equivalents	(162,759)	(3,815,592)
Increase (decrease) in cash and cash equivalents	629,666	(1,776,378)
Cash and cash equivalents, beginning of year	56,852,145	56,164,626
Cash and cash equivalents, end of year	\$ 57,481,811	\$ 54,388,248

  

	Foxconn Interconnect Technology Limited	
	Years ended December 31,	
	2023	2022
Net cash provided by operating activities	\$ 17,868,450	\$ 16,582,299
Net cash used in investing activities	(12,778,104)	(1,971,687)
Net cash provided by (used in) financing activities	7,743,392	(8,053,122)
Effect of exchange rates on cash and cash equivalents	(301,501)	(2,248,470)
Increase in cash and cash equivalents	12,532,237	4,309,020
Cash and cash equivalents, beginning of year	28,472,502	22,929,521
Cash and cash equivalents, end of year	\$ 41,004,739	\$ 27,238,541

	Foxconn Ventures Pte. Ltd.	
	Years ended December 31,	
	2023	2022
Net cash used in operating activities	\$ (24,349)	\$ (5,621)
Net cash provided by investing activities	3,418,290	1,808,455
Net cash provided by financing activities	-	-
Effect of exchange rates on cash and cash equivalents	-	-
Increase in cash and cash equivalents	3,393,941	1,802,834
Cash and cash equivalents, beginning of year	36,897,878	33,495,939
Cash and cash equivalents, end of year	\$ 40,291,819	\$ 35,298,773

	Foxconn Industrial Internet Co., Ltd.	
	Years ended December 31,	
	2023	2022
Net cash provided by operating activities	\$ 189,369,014	\$ 67,945,266
Net cash used in investing activities	(20,058,667)	(67,688,243)
Net cash used in financing activities	(108,713,626)	(62,209,306)
Effect of exchange rates on cash and cash equivalents	1,752,543	9,311,177
Increase (decrease) in cash and cash equivalents	62,349,264	(52,641,106)
Cash and cash equivalents, beginning of year	304,014,443	358,488,461
Cash and cash equivalents, end of year	\$ 366,363,707	\$ 305,847,355

	Asia Pacific Telecom Co., Ltd.	
	Year ended December 31,	
	2022	
Net cash provided by operating activities	\$	1,700,970
Net cash used in investing activities		(1,048,476)
Net cash used in financing activities		(1,147,588)
Decrease in cash and cash equivalents		(495,094)
Cash and cash equivalents, beginning of year		704,003
Cash and cash equivalents, end of year	\$	208,909

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



(4) Foreign currency translation

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

B. Foreign currency transactions and balances

- (a) Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions or valuation where items are remeasured. Foreign exchange gains and losses resulting from the settlement of such transactions are recognised in profit or loss in the period in which they arise, except when deferred in other comprehensive income as qualifying cash flow hedges and qualifying net investment hedges.
- (b) Monetary assets and liabilities denominated in foreign currencies at the period end are re-translated at the exchange rates prevailing at the balance sheet date. Exchange differences arising upon re-translation at the balance sheet date are recognised in profit or loss.
- (c) Non-monetary assets and liabilities denominated in foreign currencies held at fair value through profit or loss are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognised in profit or loss. Non-monetary assets and liabilities denominated in foreign currencies held at fair value through other comprehensive income are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognised in other comprehensive income. However, non-monetary assets and liabilities denominated in foreign currencies that are not measured at fair value are translated using the historical exchange rates at the dates of the initial transactions.
- (d) All foreign exchange gains and losses are presented in the statement of comprehensive income within "other gains and losses".

C. Translation of foreign operations

- (a) The operating results and financial position of all the group entities and associates that have a functional currency different from the presentation currency are translated into the presentation currency as follows:
  - i. Assets and liabilities for each balance sheet presented are translated at the closing exchange rate at the date of that balance sheet;
  - ii. Income and expenses for each statement of comprehensive income are translated at average exchange rates of that period; and
  - iii. All resulting exchange differences are recognised in other comprehensive income.
- (b) When the foreign operation of an associate is partially disposed of or sold, exchange differences that were recorded in other comprehensive income are proportionately reclassified to profit or loss as part of the gain or loss on sale. In addition, if the Group still retains partial interest in the former foreign associate after losing significant

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

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

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

(5) Classification of current and non-current items

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

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

(b) Assets held mainly for trading purposes;

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

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

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

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

(b) Liabilities arising mainly from trading activities;

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

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

(6) Cash equivalents

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

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

A. Financial assets at fair value through profit or loss are financial assets that are not measured at amortised cost or fair value through other comprehensive income.

- B. On a regular way purchase or sale basis, financial assets at fair value through profit or loss are recognised and derecognised using trade date accounting.
- C. At initial recognition, the Group measures the financial assets at fair value and recognises the transaction costs in profit or loss. The Group subsequently measures the financial assets at fair value and recognises the gain or loss in profit or loss.
- D. The Group recognises the dividend income when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Group and the amount of the dividend can be measured reliably.

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

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

(9) Financial assets at amortised cost

- A. Financial assets at amortised cost are those that meet all of the following criteria:
  - (a) The objective of the Group's business model is achieved by collecting contractual cash flows.
  - (b) The assets' contractual cash flows represent solely payments of principal and interest.
- B. On a regular way purchase or sale basis, financial assets at amortised cost are recognised and derecognised using trade date accounting.

- C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs. Interest income from these financial assets is included in finance income using the effective interest method. A gain or loss is recognised in profit or loss when the asset is derecognised or impaired.
- D. The Group's time deposits which do not fall under cash equivalents are those with a short maturity period and are measured at initial investment amount as the effect of discounting is immaterial.

(10) Accounts and notes receivable

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

(11) Impairment of financial assets

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

(12) Derecognition of financial assets

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

- A. The contractual rights to receive the cash flows from the financial asset expire.
- B. The contractual rights to receive cash flows of the financial asset have been transferred and the Group has transferred substantially all risks and rewards of ownership of the financial asset.
- C. The contractual rights to receive cash flows of the financial asset have been transferred; and the Group has not retained control of the financial asset.

(13) Leasing arrangement (lessor) – Lease receivable / Operating lease

- A. Based on the terms of a lease contract, a lease is classified as a finance lease if the lessee assumes substantially all the risks and rewards incidental to ownership of the leased asset.



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

(14) Inventories

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

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

- A. Associates are all entities over which the Group has significant influence but not control. In general, it is presumed that the investor has significant influence, if an investor holds, directly or indirectly 20 percent or more of the voting power of the investee. Investments in associates are accounted for using the equity method and are initially recognised at cost.
- B. The Group's share of its associates' post-acquisition profits or losses is recognised in profit or loss, and its share of post-acquisition movements in other comprehensive income is recognised in other comprehensive income. When the Group's share of losses in an associate equals or exceeds its interest in the associate, including any other unsecured receivables, the Group does not recognise further losses, unless it has incurred legal or constructive obligations or made payments on behalf of the associate.
- C. When changes in an associate's equity do not arise from profit or loss or other comprehensive income of the associate and such changes do not affect the Group's ownership percentage of the associate, the Group recognises change in ownership interests in the associate in 'capital surplus' in proportion to its ownership.
- D. Unrealised gains on transactions between the Group and its associates are eliminated to the extent of the Group's interest in the associates. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting

policies of associates have been adjusted where necessary to ensure consistency with the policies adopted by the Group.

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

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

The Group accounts for its interest in a joint venture using equity method. Unrealised profits and losses arising from the transactions between the Group and its joint venture are eliminated to the extent of the Group's interest in the joint venture. However, when the transaction provides evidence of a reduction in the net realisable value of current assets or an impairment loss, all such losses shall be recognised immediately. When the Group's share of losses in a joint venture equals or exceeds its interest in the joint venture together with any other unsecured receivables, the Group does not recognise further losses, unless it has incurred legal or constructive obligations or made payments on behalf of the joint venture.

(17) Property, plant and equipment

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

The estimated useful lives of property, plant and equipment are as follows:

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

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

- A. Leases are recognised as a right-of-use asset and a corresponding lease liability at the date at which the leased asset is available for use by the Group. For short-term leases or leases of low-value assets, lease payments are recognised as an expense on a straight-line basis over the lease term.
- B. Lease liabilities include the net present value of the remaining lease payments at the commencement date, discounted using the incremental borrowing interest rate. Lease payments are comprised of the following:
  - (a) Fixed payments, less any lease incentives receivable;
  - (b) Variable lease payments that depend on an index or a rate;
  - (c) Amounts expected to be payable by the lessee under residual value guarantees;
  - (d) The exercise price of a purchase option, if the lessee is reasonably certain to exercise that option; and

- (e) Payments of penalties for terminating the lease, if the lease term reflects the lessee exercising that option.

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

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

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

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

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

#### (19) Investment property

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

#### (20) Intangible assets

- A. Trademark is amortised on a straight-line basis over its estimated useful life of 3 to 20 years.
- B. Goodwill is generated by adopting the acquisition method when merger and acquisition occurs.
- C. Patent is amortised on a straight-line basis over its estimated useful life of 2 to 20 years.
- D. The developed technologies are obtained from business combination and the capital contribution in the form of technology. They included application technology such as home networking, Internet of Things, model platforms and electric vehicle power systems. If the developed technologies are available for use, they will be amortised on a straight-line basis over its estimated useful life of 4 to 10 years or using the units of production method. The remaining developed technologies that are not yet available for use will be tested annually for impairment and amortised when they are available for use.

- E. Customer relationship and Supplier relationship are obtained as a result of a business combination and are amortised on a straight-line basis over its estimated life of 5 to 12 years.
- F. Software is stated initially at its costs and is amortised on a straight-line basis over its estimated useful life of 2 to 10 years.
- G. Concession obtained individually is stated initially at its costs and is amortised on a straight-line basis over its useful life of 11.5 to 20 years.
- H. Internally generated intangible assets—research and development expenditures
  - (a) Research expenditures are recognised as an expense as incurred.
  - (b) Development expenditures that do not meet the following criteria are recognised as expenses as incurred, but are recognised as intangible assets when the following criteria are met:
    - i. It is technically feasible to complete the intangible asset so that it will be available for use or sale;
    - ii. An entity intends to complete the intangible asset and use or sell it;
    - iii. An entity has the ability to use or sell the intangible asset;
    - iv. It can be demonstrated how the intangible asset will generate probable future economic benefits;
    - v. Adequate technical, financial and other resources to complete the development and to use or sell the intangible asset are available; and
    - vi. The expenditure attributable to the intangible asset during its development can be reliably measured.
  - (c) Upon being available for use, internally generated intangible assets are amortised on a straight-line basis over their estimated useful life.

(21) Impairment of non-financial assets

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

expected to benefit from the synergies of the business combination. Each unit or group of units to which the goodwill is allocated represents the lowest level within the entity at which the goodwill is monitored for internal management purposes. Goodwill is monitored at the operating segment level.

(22) Borrowings

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

(23) Notes and accounts payable

- A. Accounts payable are liabilities for purchases of raw materials, goods or services and notes payable are those resulting from operating and non-operating activities.
- B. The short-term notes and accounts payable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

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

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

- (a) Hybrid (combined) contracts; or
  - (b) They eliminate or significantly reduce a measurement or recognition inconsistency; or
  - (c) They are managed and their performance is evaluated on a fair value basis, in accordance with a documented risk management policy.
- B. At initial recognition, the Group measures the financial liabilities at fair value. All related transaction costs are recognised in profit or loss. The Group subsequently measures these financial liabilities at fair value with any gain or loss recognised in profit or loss.
- C. If the credit risk results in fair value changes in financial liabilities designated as at fair value through profit or loss, they are recognised in other comprehensive income in the circumstances other than avoiding accounting mismatch or recognising in profit or loss for loan commitments or financial guarantee contracts.

(25) Bonds payable

Ordinary corporate bonds issued by the Group are initially recognised at fair value less transaction costs. Any difference between the proceeds (net of transaction costs) and the redemption value is presented as an addition to or deduction from bonds payable, which is



amortised to profit or loss over the period of bond circulation using the effective interest method as an adjustment to 'finance costs'.

(26) Convertible bonds payable

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

- (a) The embedded call options and put options are recognised initially at net fair value as 'financial assets or financial liabilities at fair value through profit or loss'. They are subsequently remeasured and stated at fair value on each balance sheet date; the gain or loss is recognised as 'gain or loss on valuation of financial assets or financial liabilities at fair value through profit or loss'.
- (b) The host contracts of bonds are initially recognised at fair value. Any difference between the initial recognition and the redemption value is accounted for as the premium or discount on bonds payable and subsequently is amortised in profit or loss as an adjustment to 'finance costs' over the period of circulation using the effective interest method.
- (c) The embedded conversion options which meet the definition of an equity instrument are initially recognised in 'capital surplus—share options' at the residual amount of total issue price less the amount of financial assets or financial liabilities at fair value through profit or loss and bonds payable as stated above. Conversion options are not subsequently remeasured.
- (d) Any transaction costs directly attributable to the issuance are allocated to each liability or equity component in proportion to the initial carrying amount of each abovementioned item.
- (e) When bondholders exercise conversion options, the liability component of the bonds shall be remeasured on the conversion date. The issuance cost of converted common shares is the total book value of the abovementioned liability component and 'capital surplus—share options'.

(27) Derecognition of financial liabilities

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

(28) Offsetting financial instruments

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

(29) Non-hedging and embedded derivatives

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

(30) Hedge accounting

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

B. The Group designates the hedging relationship as follows:

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

C. Cash flow hedges

(a) The cash flow hedge reserve associated with the hedged item is adjusted to the lower of the following (in absolute amounts):

- i. the cumulative gain or loss on the hedging instrument from inception of the hedge; and
- ii. the cumulative change in fair value of the hedged item from inception of the hedge.

(b) The effective portion of the gain or loss on the hedging instrument is recognised in other comprehensive income. The gain or loss on the hedging instrument relating to the ineffective portion is recognised in profit or loss.

(c) The amount that has been accumulated in the cash flow hedge reserve in accordance with (a) is accounted for as follows:

- i. If a hedged forecast transaction subsequently results in the recognition of a non-financial asset or non-financial liability, or a hedged forecast transaction for a non-financial asset or non-financial liability becomes a firm commitment for which fair value hedge accounting is applied, the Group shall remove that amount from the cash flow hedge reserve and include it directly in the initial cost or other carrying amount of the asset or liability.
- ii. For cash flow hedges other than those covered by i. above, that amount shall be reclassified from the cash flow hedge reserve to profit or loss as a reclassification adjustment in the same period or periods during which the hedged expected future cash flows affect profit or loss.

- iii. If that amount is a loss and the Group expects that all or a portion of that loss will not be recovered in one or more future periods, it shall immediately reclassify the amount that is not expected to be recovered into profit or loss as a reclassification adjustment.
- (d) When the hedging instrument expires, or is sold, terminated, exercised or when the hedging relationship ceases to meet the qualifying criteria, if the forecast transaction is still expected to occur, the amount that has been accumulated in the cash flow hedge reserve shall remain in the cash flow hedge reserve until the forecast transaction occurs; if the forecast transaction is no longer expected to occur, the amount shall be immediately reclassified from the cash flow hedge reserve to profit or loss as a reclassification adjustment.

(31) Provisions

Provisions are recognised when the Group has a present legal or constructive obligation as a result of past events, and it is probable that an outflow of economic resources will be required to settle the obligation and the amount of the obligation can be reliably estimated. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation on the balance sheet date, which is discounted using a pre-tax discount rate that reflects the current market assessments of the time value of money and the risks specific to the obligation. When discounting is used, the increase in the provision due to passage of time is recognised as interest expense. Provisions are not recognised for future operating losses.

(32) Employee benefits

A. Short-term employee benefits

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

B. Pensions

(a) Defined contribution plans

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

(b) Defined benefit plans

- i. Net obligation under a defined benefit plan is defined as the present value of an amount of pension benefits that employees will receive on retirement for their services with the Group in current period or prior periods. The liability recognised in the balance sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the balance sheet date less the fair value of plan assets. The net defined benefit obligation is calculated annually by independent actuaries using the projected unit credit method. The rate used to discount is determined by using interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms

to maturity approximating to the terms of the related pension liability; when there is no deep market in high-quality corporate bonds, the Group uses interest rates of government bonds (at the balance sheet date) instead.

ii. Remeasurements arising on defined benefit plans are recognised in other comprehensive income in the period in which they arise and are recorded as retained earnings.

iii. Past service costs are recognised immediately in profit or loss.

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

Employees' compensation and directors' and supervisors' remuneration are recognised as expense and liability, provided that such recognition is required under legal or constructive obligation and those amounts can be reliably estimated. Any difference between the resolved amounts and the subsequently actual distributed amounts is accounted for as changes in estimates. If employee compensation is paid by shares, the Group calculates the number of shares based on the closing price at the previous day of the board meeting resolution.

(33) Employee share-based payment

A. For the equity-settled share-based payment arrangements, the employee services received are measured at the fair value of the equity instruments granted at the grant date, and are recognised as compensation cost over the vesting period, with a corresponding adjustment to equity. The fair value of the equity instruments granted shall reflect the impact of market vesting conditions and non-vesting conditions. Compensation cost is subject to adjustment based on the service conditions that are expected to be satisfied and the estimates of the number of equity instruments that are expected to vest under the non-market vesting conditions at each balance sheet date. Ultimately, the amount of compensation cost recognised is based on the number of equity instruments that eventually vest.

B. Restricted stocks:

(a) Restricted stocks issued to employees are measured at the fair value of the equity instruments granted at the grant date, and are recognised as compensation cost over the vesting period.

(b) For restricted stocks where those stocks do not restrict distribution of dividends to employees and employees are not required to return the dividends received if they resign during the vesting period, the Group recognises the fair value of the dividends received by the employees who are expected to resign during the vesting period as compensation cost at the date of dividends declared.

(c) For restricted stocks where employees have to pay to acquire those stocks, if employees resign during the vesting period, they must return the stocks to the Group and the Group must refund their payments on the stocks, the Group recognises the payments from the employees who are expected to resign during the vesting period as liabilities at the grant

date, and recognises the payments from the employees who are expected to be eventually vested with the stocks in 'capital surplus – others'.

(34) Income tax

- A. The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or items recognised directly in equity, in which cases the tax is recognised in other comprehensive income or equity.
- B. The current income tax expense is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date in the countries where the Company and its subsidiaries operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in accordance with applicable tax regulations. It establishes provisions where appropriate based on the amounts expected to be paid to the tax authorities. An additional tax is levied on the unappropriated retained earnings and is recorded as income tax expense in the year the stockholders resolve to retain the earnings.
- C. Deferred income tax is recognised, using the balance sheets liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements. However, the deferred income tax is not accounted for if it arises from initial recognition of goodwill or of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss and does not give rise to equal taxable and deductible temporary differences. Deferred income tax is provided on temporary differences arising on investments in subsidiaries and associates, except where the timing of the reversal of the temporary difference is controlled by the Group and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred income tax is determined using tax rates that have been enacted or substantially enacted by the end of the financial reporting period and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.
- D. Deferred income tax assets are recognised only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized. At each balance sheet date, unrecognised and recognised deferred income tax assets are reassessed.
- E. Current income tax assets and liabilities are offset and the net amount is reported in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. Deferred income tax assets and liabilities are offset on the balance sheet when the entity has the legally enforceable right to offset current tax assets against current tax liabilities and they are levied by the same taxation authority on either the same entity or different entities that intend to settle on a net basis or realise the asset and settle the liability simultaneously.

- F. A deferred tax asset shall be recognised for the carryforward of unused tax credits resulting from acquisitions of equipment or technology, research and development expenditures and equity investments to the extent that it is possible that future taxable profit will be available against which the unused tax credits can be utilized.

(35) Dividends

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

(36) Revenue recognition

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

(37) Government grants

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

(38) Business combinations

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

(39) Operating segments

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

5. CRITICAL ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS ON UNCERTAINTY

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

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

A. Revenue recognition

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



exchange for those goods or services transferred. The Group is an agent if its performance obligation is to arrange for the provision of goods or services by another party. The Group recognises revenue at the amount of any fee or commission to which it expects to be entitled in exchange for arranging for the other party to provide its goods or services.

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

- (a) The Group is primarily responsible for the provision of goods or services;
- (b) The Group assumes the inventory risk before transferring the specified goods or services to the customer or after transferring control of the goods or services to the customer.
- (c) The Group has discretion in establishing prices for the goods or services.

#### B. Offsetting financial instruments

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

### (2) Critical accounting estimates and assumptions

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

#### A. Impairment assessment of goodwill

The Group assesses impairment of goodwill based on subjective judgment which includes identifying and allocating assets, liabilities and goodwill to related cash-generating unit to determine recoverable amount of this unit. Details of impairment assessment of goodwill is provided in Note 6(13).

As of December 31, 2023, the Group recognised goodwill after impairment assessment of \$20,398,374.

#### B. Impairment assessment of investments accounted for using equity method

The Group assesses the impairment of an investment accounted for using equity method and the goodwill it contains as soon as there is any indication that it might have been impaired and its carrying amount cannot be recovered. The Group assesses the recoverable amounts of an investment accounted for under the equity method based on the present

value of the Group's share of expected future cash flows of the investee, and analyses the reasonableness of related assumptions.

As of December 31, 2023, the Group's goodwill included in the investments accounted for under the equity method, net of impairment loss, amounted to \$12,483,507.

#### C. Evaluation of inventories

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

As of December 31, 2023, the carrying amount of inventories was \$730,765,401.

### 6. DETAILS OF SIGNIFICANT ACCOUNTS

#### (1) Cash and cash equivalents

	December 31, 2023	December 31, 2022
Cash on hand and revolving funds	\$ 27,851	\$ 42,370
Checking accounts and demand deposits	1,081,981,928	848,746,891
Cash equivalents		
Time deposits	115,652,916	211,194,824
Repo bonds	-	2,342,239
	<u>\$ 1,197,662,695</u>	<u>\$ 1,062,326,324</u>

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

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

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

Assets	December 31, 2023	December 31, 2022
Current items:		
Financial assets mandatorily measured at fair value through profit or loss		
Equity instruments	\$ 1,617,984	\$ 89,431
Debt instruments	897,062	-
Beneficiary certificates	826,253	627,861
Derivatives	3,327,593	3,946,850
	<u>\$ 6,668,892</u>	<u>\$ 4,664,142</u>

Assets	December 31, 2023	December 31, 2022
Non-current items:		
Financial assets mandatorily measured at fair value through profit or loss		
Equity instruments	\$ 805,649	\$ 1,256,070
Debt instruments	-	840,140
Beneficiary certificates	83,640,109	84,191,159
Derivatives	3,006,087	2,110,071
	<u>\$ 87,451,845</u>	<u>\$ 88,397,440</u>

Liabilities	December 31, 2023	December 31, 2022
Current items:		
Financial liabilities mandatorily measured at fair value through profit or loss		
Derivatives	\$ (6,881,219)	\$ (3,595,029)

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

- (a) Equity instruments: Including listed, unlisted and emerging stocks.
- (b) Debt instruments: Including corporate bonds and preferred shares in the nature of liabilities.
- (c) Beneficiary certificates: Including investment in open-end funds and private equity fund.
- (d) Derivatives: Including cross currency swap contracts, forward exchange contracts and stock option .

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

	Year ended December 31,	
	2023	2022
Equity instruments	\$ (32,731)	\$ (2,027,861)
Debt instruments	(851,492)	(106,626)
Beneficiary certificates	(1,260,699)	(12,395,795)
Derivatives	(5,325,350)	6,861,145
	<u>\$ (7,470,272)</u>	<u>\$ (7,669,137)</u>

C. For the years ended December 31, 2023 and 2022, dividend income recognised in profit or loss in relation to financial assets at fair value through profit or loss amounted to \$2,411,118 and \$2,979,229, respectively.

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

December 31, 2023			
Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	81,000	2023.12.15~2024.01.19
	RMB (BUY)	35,780,439	2023.11.09~2024.05.08
	EUR (BUY)	440,000	2023.12.06~2024.01.09
	MXN (BUY)	3,598,379	2023.10.12~2024.02.27
	JPY (BUY)	20,976,200	2023.11.16~2024.01.22
	USD (SELL)	5,805,537	2023.10.12~2024.05.08
	INR (SELL)	6,728,670	2023.12.15~2024.01.19
Cross currency swap contracts	USD (BUY)	750,000	2023.07.12~2024.02.22
	JPY (BUY)	10,000,000	2023.10.20~2024.04.30
	TWD (BUY)	15,760,000	2023.11.17~2024.01.25
	TWD (SELL)	25,580,500	2023.07.12~2024.04.30
	USD (SELL)	500,000	2023.11.17~2024.01.25
Non-current items:			
Cross currency swap contracts	USD (BUY)	400,000	2016.09.13~2026.09.24
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24
Derivative Financial Liabilities	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	4,879,043	2023.09.25~2024.04.26
	RMB (BUY)	1,421,340	2023.12.15~2024.01.22
	USD (SELL)	200,000	2023.12.15~2024.01.22
	BRL (SELL)	2,083,788	2023.12.12~2024.02.23
	CZK (SELL)	4,295,112	2023.10.25~2024.01.31
	KRW (SELL)	10,540,000	2023.12.11~2024.01.16
	MXN (SELL)	297,083	2023.10.12~2024.04.26
	TWD (SELL)	125,559,204	2023.09.25~2024.03.26
	VND (SELL)	7,561,840,000	2023.10.02~2024.02.01
	Cross currency swap contracts	USD (BUY)	1,000,000
JPY (BUY)		11,000,000	2023.12.21~2024.03.28
TWD (SELL)		34,157,000	2023.07.25~2024.03.28
December 31, 2022			
Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	1,224,000	2022.11.14~2023.02.08
	RMB (BUY)	19,587,905	2022.11.29~2023.02.13
	JPY (BUY)	19,313,140	2022.11.14~2023.01.12
	EUR (BUY)	465,000	2022.11.29~2023.02.06
	MXN (BUY)	1,676,285	2022.12.23~2023.02.23
	USD (SELL)	3,504,141	2022.11.14~2023.02.23
	INR (SELL)	48,837,750	2022.11.14~2023.02.03
	TWD (SELL)	19,153,800	2022.11.30~2023.02.08

December 31, 2022

December 31, 2022

Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Cross currency swap contracts	USD (BUY)	1,000,000	2022.02.21~2023.08.24
	JPY (BUY)	20,000,000	2022.10.19~2023.06.28
	TWD (BUY)	9,282,000	2022.11.28~2023.02.01
	RMB (BUY)	378,000	2022.12.14~2023.01.13
	TWD (SELL)	35,207,182	2022.02.21~2023.08.24
	USD (SELL)	300,000	2022.11.28~2023.02.01
Non-current items:			
Cross currency swap contracts	USD (BUY)	400,000	2016.09.13~2026.09.24
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24

Derivative Financial Liabilities	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	2,902,356	2022.10.04~2023.03.24
	MXN (BUY)	819,042	2022.11.17~2023.01.13
	RMB (BUY)	14,001,866	2022.12.08~2023.02.13
	USD (SELL)	2,057,000	2022.11.17~2023.02.13
	BRL (SELL)	2,555,791	2022.11.16~2023.02.03
	CZK (SELL)	6,251,256	2022.11.23~2023.02.03
	JPY (SELL)	14,576,750	2022.10.28~2023.02.24
	KRW (SELL)	65,960,000	2022.12.07~2023.01.11
	MXN (SELL)	309,170	2022.10.26~2023.03.24
	TWD (SELL)	63,685,350	2022.10.04~2023.02.09
	Cross currency swap contracts	USD (BUY)	800,000
TWD (SELL)		24,862,000	2022.09.12~2023.03.23

(a) Cross currency swap contracts

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

(b) Forward foreign exchange contracts

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

A. Operating activities: Import of raw materials and export sales.

B. Investing activities: Import of machinery and equipment.

C. Financing activities: Long-term and short-term foreign currency assets and liabilities.

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

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

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

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

Items	December 31, 2023	December 31, 2022
Current items:		
Debt instruments	\$ -	\$ 44,069
Non-current items:		
Equity instruments at cost	\$ 81,589,020	\$ 67,957,438
Fair value adjustments	4,904,815	16,628,962
	<u>\$ 86,493,835</u>	<u>\$ 84,586,400</u>

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

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

	Years ended December 31,	
	2023	2022
<u>Equity instruments at fair value through other comprehensive income</u>		
Fair value change recognised in other comprehensive loss	<u>\$ (9,481,466)</u>	<u>\$ (40,378,633)</u>
Cumulative gain reclassified to retained earnings due to derecognition	<u>\$ 579,730</u>	<u>\$ 1,711,746</u>
Dividend income recognised in profit or loss	<u>\$ 1,492,532</u>	<u>\$ 2,310,810</u>

C. For the six-month period ended June 30, 2023, as the Group lost significant influence over some of the investments accounted for under equity method, the investments accounted for under equity method were transferred to financial assets at fair value through other comprehensive income. Refer to Note 6(8) for details.

D. On December 15, 2023, the Group exchanged equity interest in APT for shares of FET, as a result, the Group lost control over APT and recognised the investment in FET at fair value on the date of loss of control. Refer to Note 4(3) B. (d) for details.

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

F. Details of the Group's investments in equity instruments are provided in Table 3.

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

Items	December 31, 2023	December 31, 2022
Current items:		
Time deposits with maturity over three months	\$ 140,668,306	\$ 14,533,080
Financial bonds	4,645,490	2,865,200
Restricted bank deposits	285,496	241,910
Pledged time deposits	146,792	56,777
	<u>\$ 145,746,084</u>	<u>\$ 17,696,967</u>
Non-current items:		
Financial bonds	\$ 4,583,500	\$ 3,526,400
Time deposits with maturity over twelve months	6,330,892	9,277,577
Restricted bank deposits	34,200	53,816
Pledged time deposits	48,792	56,200
	<u>\$ 10,997,384</u>	<u>\$ 12,913,993</u>
Other current assets	<u>\$ 1,735,814</u>	<u>\$ 3,059,394</u>

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

	Years ended December 31,	
	2023	2022
Interest income	<u>\$ 3,130,076</u>	<u>\$ 1,372,607</u>

B. The Group invested in the trust fund named Guangdong Finance Trust - Peng Yun Tian Hua Collection Fund Trust in December 2017 which was mainly created for the investment in Guangzhou Guangyin Nanyue Intelligent Technology Industrial Investment Partnership. As of December 31, 2023, the Group has invested a total of RMB 3,500,000 thousand and has redeemed RMB 2,700,000 thousand. Under the agreement, the Group will take over the share in the trust of the preferred beneficiary, Bank of Guangzhou, in case it initiates a redemption.

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

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

E. The other current assets are mainly refundable deposits and non-current assets held for sale .



(5) Notes and accounts receivable

	December 31, 2023	December 31, 2022
Notes receivable	\$ 809,737	\$ 396,356
Accounts receivable	871,426,287	1,071,849,762
Less: Allowance for uncollectible accounts	(15,880,758)	(11,266,033)
	<u>\$ 856,355,266</u>	<u>\$ 1,060,980,085</u>

- A. As of December 31, 2023 and 2022, accounts receivable and notes receivable were all from contracts with customers. As of January 1, 2022, the balance of receivables from contracts with customers amounted to \$1,168,769,526.
- B. On December 31, 2023 and 2022, the Group had accounts receivable classified as financial assets at fair value through other comprehensive income in the amounts of \$86,795,129 and \$92,897,750, respectively.
- C. The Group entered into a factoring agreement with the following banks to sell its accounts receivable. Under the agreement, the Group is not obligated to bear the default risk of the transferred accounts receivable, but is liable for the losses incurred on any business dispute. The Group does not have any continuing involvement in the transferred accounts receivable. Thus, the Group derecognised the transferred accounts receivable.
- As of December 31, 2023 and 2022, the relevant information of accounts receivable factored but unsettled were as follows:

December 31, 2023			
Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
<u>\$ 35,009,400</u>	<u>\$ 35,009,400</u>	<u>\$ 35,009,400</u>	<u>\$ -</u>

  

December 31, 2022			
Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
<u>\$ 27,639,000</u>	<u>\$ 27,639,000</u>	<u>\$ 27,639,000</u>	<u>\$ -</u>

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

- D. As of December 31, 2023 and 2022, the Group has not signed promissory notes as guarantee for accounts receivable in commercial dispute.
- E. For the years ended December 31, 2023 and 2022, the information on the financing charges incurred from accounts receivable factoring is provided in Note 6(36).
- F. The Group does not hold any collateral as security.
- G. Information relating to credit risk is provided in Note 12(2).

(6) Other receivables

	December 31, 2023	December 31, 2022
Tax refund receivable	\$ 32,749,069	\$ 29,236,280
Interest receivable	14,662,572	10,887,532
Government grants receivable	2,213,771	4,013,660
Others	11,701,273	11,865,155
	<u>\$ 61,326,685</u>	<u>\$ 56,002,627</u>

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

(7) Inventories

	December 31, 2023	December 31, 2022
Raw materials	\$ 256,888,169	\$ 315,841,715
Work in process	116,479,800	200,135,075
Finished goods	349,122,983	409,997,122
Inventory in transit	30,596,988	39,526,287
	<u>753,087,940</u>	<u>965,500,199</u>
Less: Allowance for inventory obsolescence and market price decline	<u>(22,322,539)</u>	<u>(26,478,147)</u>
	<u>\$ 730,765,401</u>	<u>\$ 939,022,052</u>

Expenses and losses incurred on inventories for the years ended December 31, 2023 and 2022 were as follows:

	Year ended December 31,	
	2023	2022
Cost of inventories sold	\$ 5,787,090,218	\$ 6,230,204,207
(Gain from price recovery)		
Loss on inventory obsolescence and market price decline	(4,167,227)	7,900,930
Revenue from sale of scraps	(9,015,135)	(11,614,398)
Others	366,034	420,853
	<u>\$ 5,774,273,890</u>	<u>\$ 6,226,911,592</u>

As the Group sold some inventory with net realisable value lower than its cost, the allowance for inventory obsolescence and market price decline was reversed for the year ended December 31, 2023.

(8) Investments accounted for using equity method

	2023	2022
At January 1	\$ 239,489,049	\$ 194,593,652
Addition of investments accounted for using equity method	9,102,488	48,035,635
Disposal of investments accounted for using equity method	(4,788,287)	(1,216,393)
Changes in control of subsidiaries	(1,387,939)	-
Proceeds from capital reduction of investments accounted for using equity method	(24,734,235)	-
Earnings distribution of investments accounted for using equity method	(4,093,165)	(6,149,732)
Share of profit or loss of investments accounted for using equity method	(13,372,229)	5,772,788
Changes in retained earnings	(408,971)	(367,570)
Changes in capital surplus	667,778	321,565
Changes in other equity items	(2,037,117)	(9,446,829)
Impairment loss	(884,380)	(599,189)
Others	927,363	8,545,122
At December 31	<u>\$ 198,480,355</u>	<u>\$ 239,489,049</u>
	<u>December 31, 2023</u>	<u>December 31, 2022</u>
Associates	\$ 187,543,267	\$ 229,093,673
Joint ventures	10,937,088	10,395,376
	<u>\$ 198,480,355</u>	<u>\$ 239,489,049</u>

- A. The Group acquired the new shares of XSEMI Corporation in May 2022 and held 51% equity interest which resulted in the Group obtaining control over XSEMI Corporation. Subsequently, XSEMI Corporation participated in the new share private placement of Advanced Power Electronics Corporation in the amount of \$2,886,800 and held 30.08% equity interest which was shown as investment accounted for using the equity method.
- B. On May 17, 2023, the Group sold 6% of shares held in XSEMI Corporation. In June 2023, the Group lost majority of the seats in the company's Board of Directors. As a result, the Group lost its control over XSEMI Corporation. Refer to Note 4(3) B (c). for details.
- C. The Group sold shares of Fitipower Integrated Technology Inc. ("Fitipower Integrated") resulting to a reduction in its equity interest to less than 20% in 2023. On June 15, 2023, the Group lost its significant influence over Fitipower Integrated, with the resignation of the director's position in Fitipower Integrated. The Group remeasured the remaining investment in Fitipower Integrated at its fair value and transferred it to financial assets at fair value through other comprehensive income. Any difference between fair value and carrying amount is recognised in gain on disposal of investment amounting to \$3,672,435 (shown as 'other gains and losses').

D. A subsidiary of the Group, Foxconn Industrial Internet Co., Ltd., entered into the ‘Partnership Agreement of Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)’ on March 25, 2022. As a limited partner, Foxconn Industrial Internet Co., Ltd. subscribed the shares of fund of Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership) amounting to RMB 9,800,000 thousand. As of December 31, 2023, the Group had recovered RMB 5,380,000 thousand from its investment. Subsequently, as of March 14, 2024, the Group recovered another RMB1,050,000 thousand.

E. The above additions and disposals of investments accounted for under equity method included the amount transferred in from other accounts or recognised as disposal transferred out.

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

#### G. Associates

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

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

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

Balance sheet

	Sharp Corporation	
	December 31, 2023	December 31, 2022
Current assets	\$ 224,416,904	\$ 283,275,149
Non-current assets	155,232,840	212,357,361
Current liabilities	(197,380,283)	(220,950,582)
Non-current liabilities	(124,031,843)	(163,825,035)
Total net assets	58,237,618	110,856,893
Effect of accounting principles	(849,654)	(4,598,929)
Fair value adjustment of trademarks, other intangible net assets and tangible net assets	84,354,530	90,929,084
Total net assets after adjustment	\$ 141,742,494	\$ 197,187,048
Share in associate's net assets	47,347,630	66,089,430
Goodwill	12,145,317	12,574,548
Others	(3,925,835)	(3,767,210)
Carrying amount of the associate	\$ 55,567,112	\$ 74,896,768

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

	Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)	
	December 31, 2023	December 31, 2022
Current assets	\$ 4,516,081	\$ 39,771,206
Non-current assets	12,266,470	-
Total net assets	\$ 16,782,551	\$ 39,771,206
Share in associate's net assets	\$ 16,780,872	\$ 39,767,229
Others	(1,027,418)	-
Carrying amount of the associate	\$ 15,753,454	\$ 39,767,229

	Foxconn Technology Co., Ltd.	
	December 31, 2023	December 31, 2022
Current assets	\$ 74,742,426	\$ 108,151,811
Non-current assets	59,350,970	42,952,957
Current liabilities	(27,946,085)	(46,799,523)
Non-current liabilities	(987,133)	(1,127,769)
Total net assets	<u>\$ 105,160,178</u>	<u>\$ 103,177,476</u>
Share in associate's net assets	\$ 31,033,190	\$ 30,467,588
Goodwill	338,190	338,190
Others	39,857	25,623
Carrying amount of the associate	<u>\$ 31,411,237</u>	<u>\$ 30,831,401</u>

	Zhen Ding Technology Holding Limited	
	December 31, 2023	December 31, 2022
Current assets	\$ 114,045,673	\$ 110,292,979
Non-current assets	128,729,992	122,267,133
Current liabilities	(78,939,342)	(74,226,905)
Non-current liabilities	(29,510,475)	(25,467,516)
Total net assets	<u>\$ 134,325,848</u>	<u>\$ 132,865,691</u>
Share in associate's net assets	\$ 30,871,811	\$ 31,257,639
Others	5,027	153,255
Carrying amount of the associate	<u>\$ 30,876,838</u>	<u>\$ 31,410,894</u>

Statement of comprehensive income

	Sharp Corporation	
	Years ended December 31,	
	2023	2022
Revenue	\$ 520,990,707	\$ 584,363,532
Loss for the year	(56,236,763)	(544,855)
Other comprehensive income, net of tax	10,006,648	6,680,075
Total comprehensive (loss) income for the year	(46,230,115)	6,135,220
Effect of accounting principles	3,539,386	(6,695,325)
Total comprehensive loss after adjustment	<u>\$ (42,690,729)</u>	<u>\$ (560,105)</u>
Dividends received from associates	<u>\$ -</u>	<u>\$ 2,024,128</u>

	Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)
	Year ended December 31,
	2023
Revenue	\$ -
Profit for the year	1,042,202
Other comprehensive income, net of tax	-
Total comprehensive income for the year	\$ 1,042,202
Dividends received from associates	\$ -

	Foxconn Technology Co., Ltd.	
	Years ended December 31,	
	2023	2022
Revenue	\$ 74,533,131	\$ 90,469,506
Profit for the year	4,314,046	4,198,165
Other comprehensive income (loss), net of tax	52,115	(9,707,675)
Total comprehensive income (loss) for the year	\$ 4,366,161	\$ (5,509,510)
Dividends received from associates	\$ 667,073	\$ 708,765

	Zhen Ding Technology Holding Limited	
	Years ended December 31,	
	2023	2022
Revenue	\$ 151,398,038	\$ 171,356,495
Profit for the year	9,431,853	20,535,312
Other comprehensive (loss) income, net of tax	(1,253,016)	2,584,986
Total comprehensive income for the year	\$ 8,178,837	\$ 23,120,298
Dividends received from associates	\$ 1,867,325	\$ 1,635,495

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

As of December 31, 2023 and 2022, the carrying amount of the Group's individually immaterial associates amounted to \$53,934,626 and \$52,187,381, respectively.

	Year ended December 31,	
	2023	2022
Profit for the year	\$ 8,458,814	\$ 9,481,493
Other comprehensive (loss) income, net of tax	(113,836)	402,946
Total comprehensive income for the year	\$ 8,344,978	\$ 9,884,439



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

	December 31, 2023	December 31, 2022
Sharp Corporation	\$ 48,386,431	\$ 48,657,481
Foxconn Technology Co., Ltd.	21,971,704	21,638,167
Zhen Ding Technology Holding Limited	33,453,961	32,079,141
	<u>\$ 103,812,096</u>	<u>\$ 102,374,789</u>

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

As of December 31, 2023 and 2022, the carrying amount of the Group's individually immaterial joint ventures amounted to \$10,937,088 and \$10,395,376, respectively.

	Years ended December 31,	
	2023	2022
(Loss) profit for the year	\$ (908,966)	\$ 548,621
Other comprehensive loss, net of tax	(140,042)	(222,711)
Total comprehensive (loss) income for the year	<u>\$ (1,049,008)</u>	<u>\$ 325,910</u>

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

- i. The Group is the single largest shareholder of Sharp Corporation with a 34% equity interest. Given that the Group does not hold the voting rights of more than half of its shareholders attendance rate, which indicates that the Group has no current ability to direct the relevant activities of Sharp Corporation, the Group has no control, but only has significant influence, over the investee.
- ii. The Group is the single largest shareholder of Foxconn Technology Co., Ltd. with a 29% equity interest. Given that the Group does not hold the voting rights of more than half of its shareholders attendance rate, which indicates that the Group has no current ability to direct the relevant activities of Foxconn Technology Co., Ltd., the Group has no control, but only has significant influence, over the investee.
- iii. The Group is the single largest shareholder of Zhen Ding Technology Holding Limited with a 32% equity interest. Given that the Group does not hold the voting rights of more than half of its shareholders attendance rate, which indicates that the Group has no current ability to direct the relevant activities of Zhen Ding Technology Holding Limited, the Group has no control, but only has significant influence, over the investee.
- iv. The Group is the single largest shareholder of Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership) with a 99% equity interest. Given that the Group only serves as the limited partner of the fund, it did not obtain more than half of the seats in the investment committee of the fund and the matters deliberated by the investment committee shall be agreed and passed by all members to be valid, the Group has no control, but only has significant influence, over the investee.

(9) Property, plant and equipment

	2023						
	Land	Buildings	Machinery and equipment	Computer and communication equipment	Others	Equipment under installation and construction in progress	Total
At January 1							
Cost	\$ 11,885,041	\$ 241,452,158	\$ 328,460,664	\$ 49,289,278	\$ 204,071,287	\$ 51,523,087	\$ 886,681,515
Accumulated depreciation and impairment	-	(120,250,925)	(223,577,469)	(39,299,213)	(141,149,224)	-	(524,276,831)
	<u>\$ 11,885,041</u>	<u>\$ 121,201,233</u>	<u>\$ 104,883,195</u>	<u>\$ 9,990,065</u>	<u>\$ 62,922,063</u>	<u>\$ 51,523,087</u>	<u>\$ 362,404,684</u>
Opening net book amount as at January 1	\$ 11,885,041	\$ 121,201,233	\$ 104,883,195	\$ 9,990,065	\$ 62,922,063	\$ 51,523,087	\$ 362,404,684
Additions	97,936	7,950,917	41,901,626	2,610,610	27,194,243	35,744,037	115,499,369
Transfers	607,425	12,475,843	10,397,426	1,548,224	5,530,646	(30,286,707)	272,857
Acquired from business combinations	11,653	159,725	910,002	6,616	174,402	258,896	1,521,294
Changes in control of subsidiaries	(1,315,367)	(387,509)	(6,403)	(6,401,271)	(55,744)	(457,017)	(8,623,311)
Disposals	(4,946)	(516,594)	(2,297,649)	(125,562)	(1,070,835)	(2,762,583)	(6,778,169)
Depreciation charge	-	(12,406,167)	(29,380,923)	(3,277,171)	(22,949,745)	-	(68,014,006)
Net exchange differences	12,886	(1,335,082)	(757,659)	38,064	(586,249)	312,715	(2,315,325)
Closing net book amount as at December 31	<u>\$ 11,294,628</u>	<u>\$ 127,142,366</u>	<u>\$ 125,649,615</u>	<u>\$ 4,389,575</u>	<u>\$ 71,158,781</u>	<u>\$ 54,332,428</u>	<u>\$ 393,967,393</u>
At December 31							
Cost	\$ 11,294,628	\$ 259,518,032	\$ 357,643,277	\$ 16,627,267	\$ 217,436,341	\$ 54,332,428	\$ 916,851,973
Accumulated depreciation and impairment	-	(132,375,666)	(231,993,662)	(12,237,692)	(146,277,560)	-	(522,884,580)
	<u>\$ 11,294,628</u>	<u>\$ 127,142,366</u>	<u>\$ 125,649,615</u>	<u>\$ 4,389,575</u>	<u>\$ 71,158,781</u>	<u>\$ 54,332,428</u>	<u>\$ 393,967,393</u>

2022							
	Land	Buildings	Machinery and equipment	Computer and communication equipment	Others	Equipment under installation and construction in progress	Total
At January 1							
Cost	\$ 11,088,299	\$ 230,689,468	\$ 287,474,102	\$ 47,391,725	\$ 179,441,556	\$ 31,290,949	\$ 787,376,099
Accumulated depreciation and impairment	-	(109,207,148)	(207,619,795)	(38,831,481)	(121,610,366)	-	(477,268,790)
	<u>\$ 11,088,299</u>	<u>\$ 121,482,320</u>	<u>\$ 79,854,307</u>	<u>\$ 8,560,244</u>	<u>\$ 57,831,190</u>	<u>\$ 31,290,949</u>	<u>\$ 310,107,309</u>
Opening net book amount as at January 1	\$ 11,088,299	\$ 121,482,320	\$ 79,854,307	\$ 8,560,244	\$ 57,831,190	\$ 31,290,949	\$ 310,107,309
Additions	101	2,297,615	39,156,581	2,101,947	22,546,074	36,809,104	102,911,422
Transfers	-	4,786,967	10,740,107	2,562,106	2,262,456	(18,872,531)	1,479,105
Acquired from business combinations	-	-	57,173	9,498	11,872	4,753	83,296
Disposals	(34,501)	(12,402)	(972,996)	(510,195)	(764,172)	(437,078)	(2,731,344)
Depreciation charge	-	(11,503,443)	(25,420,806)	(2,895,106)	(20,187,674)	-	(60,007,029)
Impairment loss	-	-	(110,361)	-	-	-	(110,361)
Net exchange differences	831,142	4,150,176	1,579,190	161,571	1,222,317	2,727,890	10,672,286
Closing net book amount as at December 31	<u>\$ 11,885,041</u>	<u>\$ 121,201,233</u>	<u>\$ 104,883,195</u>	<u>\$ 9,990,065</u>	<u>\$ 62,922,063</u>	<u>\$ 51,523,087</u>	<u>\$ 362,404,684</u>
At December 31							
Cost	\$ 11,885,041	\$ 241,452,158	\$ 328,460,664	\$ 49,289,278	\$ 204,071,287	\$ 51,523,087	\$ 886,681,515
Accumulated depreciation and impairment	-	(120,250,925)	(223,577,469)	(39,299,213)	(141,149,224)	-	(524,276,831)
	<u>\$ 11,885,041</u>	<u>\$ 121,201,233</u>	<u>\$ 104,883,195</u>	<u>\$ 9,990,065</u>	<u>\$ 62,922,063</u>	<u>\$ 51,523,087</u>	<u>\$ 362,404,684</u>

A. Details of the aforementioned property, plant and equipment acquired from business combinations are provided in Note 6(39). Details of the derecognition of property, plant and equipment due to changes in loss of control in subsidiaries are provided in Note 6(40) D.

B. Details for the ongoing recognition of sale-and-leaseback transactions with leasing companies for some of the above machinery and equipment are provided in Note 6(20) B.

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

(10) Leasing arrangements - lessee

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

Land and land use right: 2~50 years

Buildings: 1~20 years

Other equipment: 1~7years

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

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

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

	December 31, 2023	December 31, 2022
	Carrying amount	Carrying amount
Land and land use right	\$ 22,509,847	\$ 17,648,123
Buildings	18,054,689	21,950,289
Other equipment	763,388	807,384
	<u>\$ 41,327,924</u>	<u>\$ 40,405,796</u>
	Years ended December 31,	
	2023	2022
	Depreciation charge	Depreciation charge
Land and land use right	\$ 617,238	\$ 554,858
Buildings	8,623,191	8,615,465
Other equipment	550,289	572,178
	<u>\$ 9,790,718</u>	<u>\$ 9,742,501</u>

D. For the years ended December 31, 2023 and 2022, the additions to right-of-use assets were \$14,934,042 and \$11,568,340, respectively.

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

	Years ended December 31,	
	2023	2022
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 981,825	\$ 907,826
Expense on short-term lease contracts	<u>\$ 3,609,987</u>	<u>\$ 4,089,261</u>
Gain from lease modification	<u>\$ 308,600</u>	<u>\$ 2,414</u>

F. For the years ended December 31, 2023 and 2022, the Group's total cash outflow for leases were \$19,386,450 and \$15,919,791, respectively.

(11) Leasing arrangements - lessor

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

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

	December 31, 2023	December 31, 2022
No later than one year	\$ 503,810	\$ 488,119
Later than one year but not later than five years	146,103	617,570
	<u>\$ 649,913</u>	<u>\$ 1,105,689</u>

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

	December 31, 2023	
	Current	Non-current
Undiscounted lease payments	\$ 503,810	\$ 146,103
Unearned finance income	(3,660)	(930)
Net investment in lease	<u>\$ 500,150</u>	<u>\$ 145,173</u>
	December 31, 2022	
	Current	Non-current
Undiscounted lease payments	\$ 488,119	\$ 617,570
Unearned finance income	(14,007)	(7,047)
Net investment in lease	<u>\$ 474,112</u>	<u>\$ 610,523</u>

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

(12) Investment property

	Land and buildings	
	2023	2022
At January 1		
Cost	\$ 17,503,412	\$ 15,688,409
Accumulated depreciation and impairment	(7,065,327)	(5,331,910)
	<u>\$ 10,438,085</u>	<u>\$ 10,356,499</u>
Opening net book amount as at January 1	\$ 10,438,085	\$ 10,356,499
Additions	-	107
Transfer in	372,816	1,017,819
Transfer out	(29,037)	(1,287)
Disposals	(47,297)	(216,648)
Depreciation charge	(867,425)	(858,001)
Net exchange differences	(156,846)	139,596
Closing net book amount as at December 31	<u>\$ 9,710,296</u>	<u>\$ 10,438,085</u>
At December 31		
Cost	\$ 17,217,578	\$ 17,503,412
Accumulated depreciation and impairment	(7,507,282)	(7,065,327)
	<u>\$ 9,710,296</u>	<u>\$ 10,438,085</u>

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

	Years ended December 31,	
	2023	2022
Rental income from the lease of the investment property	<u>\$ 1,045,187</u>	<u>\$ 969,089</u>
Direct operating expenses arising from the investment property that generated rental income for the year	<u>\$ 867,425</u>	<u>\$ 858,001</u>

B. The fair value of the investment property held by the Group as at December 31, 2023 and 2022 was \$25,196,665 and \$28,967,795, respectively, which was revalued by independent appraisers. The valuation is based on latest market price of similar investment property in the same area and condition which is categorized within Level 3 in the fair value hierarchy.

(13) Intangible assets

	2023							
	Goodwill	Concession	Patents	Trademarks	Developed technology	Customer relationships	Software	Total
<u>At January 1</u>								
Cost	\$ 21,590,328	\$ 10,617,875	\$ 4,831,836	\$ 9,564,095	\$ 12,259,966	\$ 1,515,078	\$ 9,927,635	\$ 70,306,813
Accumulated amortisation and impairment	(3,320,618)	(4,000,516)	(3,800,192)	(1,378,121)	(4,052,130)	(698,201)	(6,396,996)	(23,646,774)
	<u>\$ 18,269,710</u>	<u>\$ 6,617,359</u>	<u>\$ 1,031,644</u>	<u>\$ 8,185,974</u>	<u>\$ 8,207,836</u>	<u>\$ 816,877</u>	<u>\$ 3,530,639</u>	<u>\$ 46,660,039</u>
Opening net book amount as at January 1	\$ 18,269,710	\$ 6,617,359	\$ 1,031,644	\$ 8,185,974	\$ 8,207,836	\$ 816,877	\$ 3,530,639	\$ 46,660,039
Transfers	-	-	-	-	-	-	233,604	233,604
Additions	-	-	60,495	57	984,664	-	1,349,557	2,394,773
Acquired from business combinations	2,350,571	-	1,040	-	597,883	1,092,021	103,931	4,145,446
Disposals	-	-	(383,934)	-	-	-	(33,280)	(417,214)
Amortization charge	-	(665,540)	(84,209)	(463,084)	(1,232,224)	(165,092)	(1,383,876)	(3,994,025)
Changes in control of subsidiaries	(30,312)	(5,951,819)	-	(1,893,202)	-	-	(1,321,864)	(9,197,197)
Net exchange differences	<u>(191,595)</u>	<u>-</u>	<u>2,282</u>	<u>3,718</u>	<u>3,032</u>	<u>7,071</u>	<u>(48,792)</u>	<u>(224,284)</u>
Closing net book amount as at December 31	<u>\$ 20,398,374</u>	<u>\$ -</u>	<u>\$ 627,318</u>	<u>\$ 5,833,463</u>	<u>\$ 8,561,191</u>	<u>\$ 1,750,877</u>	<u>\$ 2,429,919</u>	<u>\$ 39,601,142</u>
<u>At December 31</u>								
Cost	\$ 23,718,992	\$ -	\$ 4,508,214	\$ 7,340,395	\$ 13,839,820	\$ 2,612,652	\$ 6,897,520	\$ 58,917,593
Accumulated amortisation and impairment	(3,320,618)	-	(3,880,896)	(1,506,932)	(5,278,629)	(861,775)	(4,467,601)	(19,316,451)
	<u>\$ 20,398,374</u>	<u>\$ -</u>	<u>\$ 627,318</u>	<u>\$ 5,833,463</u>	<u>\$ 8,561,191</u>	<u>\$ 1,750,877</u>	<u>\$ 2,429,919</u>	<u>\$ 39,601,142</u>

	2022							
	Goodwill	Concession	Patents	Trademarks	Developed technology	Customer relationships	Software	Total
At January 1								
Cost	\$ 18,469,923	\$ 14,581,255	\$ 4,301,379	\$ 9,009,831	\$ 10,192,291	\$ 1,610,976	\$ 8,174,975	\$ 66,340,630
Accumulated amortisation and impairment	(2,283,863)	(5,644,316)	(3,147,637)	(935,407)	(2,548,261)	(499,868)	(5,928,441)	(20,987,793)
	<u>\$ 16,186,060</u>	<u>\$ 8,936,939</u>	<u>\$ 1,153,742</u>	<u>\$ 8,074,424</u>	<u>\$ 7,644,030</u>	<u>\$ 1,111,108</u>	<u>\$ 2,246,534</u>	<u>\$ 45,352,837</u>
Opening net book amount as at January 1	\$ 16,186,060	\$ 8,936,939	\$ 1,153,742	\$ 8,074,424	\$ 7,644,030	\$ 1,111,108	\$ 2,246,534	\$ 45,352,837
Additions	-	-	1,654	-	992,001	-	2,120,086	3,113,741
Acquired from business combinations	1,407,081	-	91,257	-	401,125	-	8,385	1,907,848
Disposals	-	(1,298,457)	-	-	-	-	(718)	(1,299,175)
Amortization charge	-	(721,493)	(315,779)	(513,668)	(1,090,777)	(165,347)	(931,659)	(3,738,723)
Impairment loss	(786,752)	-	-	-	-	-	-	(786,752)
Exchange	-	(299,630)	-	-	-	-	-	(299,630)
Net exchange differences	1,463,321	-	100,770	625,218	261,457	(128,884)	88,011	2,409,893
Closing net book amount as at December 31	<u>\$ 18,269,710</u>	<u>\$ 6,617,359</u>	<u>\$ 1,031,644</u>	<u>\$ 8,185,974</u>	<u>\$ 8,207,836</u>	<u>\$ 816,877</u>	<u>\$ 3,530,639</u>	<u>\$ 46,660,039</u>
At December 31								
Cost	\$ 21,590,328	\$ 10,617,875	\$ 4,831,836	\$ 9,564,095	\$ 12,259,966	\$ 1,515,078	\$ 9,927,635	\$ 70,306,813
Accumulated amortisation and impairment	(3,320,618)	(4,000,516)	(3,800,192)	(1,378,121)	(4,052,130)	(698,201)	(6,396,996)	(23,646,774)
	<u>\$ 18,269,710</u>	<u>\$ 6,617,359</u>	<u>\$ 1,031,644</u>	<u>\$ 8,185,974</u>	<u>\$ 8,207,836</u>	<u>\$ 816,877</u>	<u>\$ 3,530,639</u>	<u>\$ 46,660,039</u>



A. Refer to Note 6(39) for details of intangible assets acquired through business combination and Note 6(40) D. for details of intangible assets derecognised due to the changes in loss of control in subsidiaries.

B. Impairment assessment for goodwill of Belkin International Inc.

As of December 31, 2023, the Group's goodwill from the acquisition of Belkin International Inc. (referred herein as "Belkin") decreased to \$11,684,205 (USD \$380,470 thousand) as a result of the disposal of Linksys, a subsidiary of Belkin, in 2021. Impairment assessment of goodwill is allocated to Belkin's CGU. The recoverable amount of the CGU relating to the goodwill arising from acquisition of Belkin was determined based on value-in-use calculation. The calculation uses projected cash flows based on financial budgets for the next five-year period.

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

The assumptions used in the main assessment as of December 31, 2023 are as follows:

Five-year compound revenue growth rate	9.3 %
Long-term growth rate	2 %
Pre-tax discount rate	20.1 %

Based on the above assessment, there is no impairment loss on goodwill as of December 31, 2023.

C. The details of amortization are as follows:

	Years ended December 31,	
	2023	2022
Operating costs and operating expenses	\$ 3,994,025	\$ 3,738,723

(14) Other non-current assets

	December 31, 2023	December 31, 2022
Prepaid investments	\$ 460,650	\$ -
Long-term prepayments		
- Utility duct access	-	547,918
- 3.5 GHz frequency band through MOCN	-	11,070,154
Refundable deposits	2,660,487	2,485,549
Assets recognised for incremental costs of obtaining contract with customers	-	2,260,263
Prepayments for buildings and equipment	4,671,786	2,504,153
Net investment in lease	145,173	610,523
Others	7,650,808	7,933,181
	<u>\$ 15,588,904</u>	<u>\$ 27,411,741</u>

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

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

B. Incremental costs of obtaining a contract

A subsidiary of the Company, APT, recognises the incremental costs (mainly comprised of sales commissions) of obtaining a contract with a customer as an asset if the Group expects to recover those costs. The recognised asset is amortised on a systematic basis that is consistent with the transfers to the customer of the goods or services to which the asset relates. The Group recognised amortised costs of \$1,739,587 and \$2,114,054 in profit or loss for the years ended December 31, 2023 and 2022, respectively.

C. On December 15, 2023, the Group lost control over APT and therefore the Group derecognised long-term prepayments and incremental costs of obtaining a contract. Refer to Note 6(40) D. for details.

D. Details of net investment in lease is provided in Note 6(11).

(15) Short-term loans

Type of loans	December 31, 2023	Interest rate range	Collateral
Bank loans			
Credit loans	<u>\$ 501,772,585</u>	0%~7.80%	None
Type of loans	December 31, 2022	Interest rate range	Collateral
Bank loans			
Credit loans	<u>\$ 582,610,083</u>	0%~7.05%	None

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

December 31, 2023			
Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	<u>\$ 295,065,031</u>	<u>\$ 295,065,031</u>	<u>\$ -</u>

December 31, 2022

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

(16) Short-term notes and bills payable

	December 31, 2023	December 31, 2022
Commercial paper	\$ 61,489,911	\$ 31,555,403
Less: Unamortized discount	(161,380)	(63,906)
	\$ 61,328,531	\$ 31,491,497
Interest rates per annum	1.40%~2.188%	1.35%~2.15%

(17) Other payables

	December 31, 2023	December 31, 2022
Awards and salaries payable	\$ 54,154,980	\$ 62,934,936
Payables for equipment	32,071,277	28,837,155
Employees' bonuses payable	20,326,524	20,241,273
Consumption goods expense payable (including indirect materials)	11,921,708	13,083,091
Accrued interest payable	14,070,304	11,657,373
Royalty fees payable	2,107,682	5,465,498
Tax payable	6,205,428	5,978,962
Restricted stock repurchase obligation	174,563	1,117,627
Others	86,332,276	97,419,676
	\$ 227,364,742	\$ 246,735,591

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

(18) Other current liabilities

	December 31, 2023	December 31, 2022
Receipts in advance of payments for materials and equipment on behalf of others	\$ 39,870,976	\$ 34,720,807
Deposits received	30,483,513	43,489,589
Contract liabilities	26,380,201	27,945,203
Others	4,196,467	4,365,174
	\$ 100,931,157	\$ 110,520,773

(19) Bonds payable

	December 31, 2023	December 31, 2022
Convertible bonds payable	\$ 19,183,116	\$ 20,683,116
Add: Premium on bonds payable	-	7,500
Less: Discount on bonds payable	-	(1,124)
	<u>19,183,116</u>	<u>20,689,492</u>
Corporate bonds payable	187,300,000	148,050,000
Foreign unsecured corporate bonds	<u>89,911,202</u>	<u>89,949,590</u>
	296,394,318	258,689,082
Less: Current portion or exercise of put options (shown as “Long-term liabilities, current portion”)	<u>(65,875,218)</u>	<u>(13,406,376)</u>
	<u>\$ 230,519,100</u>	<u>\$ 245,282,706</u>

A. First overseas convertible bond issue of 2017

(a) The Company issued the first overseas unsecured convertible bonds totaling USD 500 million with the approval of the competent authority on August 22, 2017. The bonds carry zero coupon rate over five years. The circulation period is from November 6, 2017 to November 6, 2022.

(b) The conversion options for the first overseas convertible bond issue of 2017 are separated from the liabilities and recorded as ‘capital surplus – share options’ amounting to \$1,099,253. The convertible bonds matured on November 6, 2022. The convertible corporate bonds were not converted into ordinary shares, therefore, ‘capital surplus - share options’ was reclassified to ‘capital surplus - share premium’.

B. First unsecured convertible bond issue of 2018

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

C. First overseas unsecured convertible bond issue of 2021

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

(b) The conversion price is adjusted in line with the model specified in the conversion rules. As of December 31, 2023, no bonds were converted into common stock at the conversion price of NT\$147.932 in dollars (using the exchange rate of 1 USD: 27.978 TWD) which was adjusted by the Company on July 10, 2023 based on the conversion rules of the first overseas convertible bond issue of 2021.

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

(20) Long-term loans

Institution	Loan period	Interest rate	Collateral	December 31, 2023
Long-term loans				
Syndicated loan from a consortium of 18 banks, including Mizuho Corporate Bank Ltd.	2019.03.19~2024.03.19	6.2700%~6.2760%	None	\$ 17,658,250
Syndicated loan from a consortium of 2 banks, including Mizuho Corporate Bank Ltd.	2020.11.21~2025.11.28	4.3230%	None	1,019,400
First Commercial Bank	2011.11.30~2030.11.30	2.0719%	Yes	1,662,857
First Commercial Bank	2013.09.06~2033.09.06	2.2833%	Yes	882,581
Agricultural Bank of China Limited	2018.01.05~2027.05.22	4.9000%	None	1,193,588
Syndicated loan from a consortium of 12 banks, including CTBC Bank Co., Ltd.	2020.10.29~2024.12.26	2.2133%	None	496,725
E.SUN Commercial Bank, Ltd.	2021.12.20~2024.09.20	6.5800%	None	171,931
Mitsubishi UFJ Financial Group Bank	2021.12.20~2024.12.20	6.5500%	None	859,880
Bank of China	2022.01.24~2032.01.24	3.5000%~3.6000%	None	2,310,753
Bank of China	2022.05.25~2025.03.17	6.5500%	None	15,355,000
Industrial and Commercial Bank of China Limited, Singapore Branch	2023.04.12~2025.11.07	6.4500%	None	15,355,000
Oldenburgische Landesbank	2020.11.02~2024.12.31	7.5000%	None	29,733
Banco Santander, S.A.	2021.09.20~2024.09.19	1.2600%	None	1,504
Fullyfun Investment Limited	2023.06.24~2024.12.24	0.0000%	None	6,344
Banc of America Leasing & Capital, LLC	2022.12.27~2030.12.27	4.8329%	None	4,120,562
				<hr/> 61,124,108
Less: Current portion				
(shown as “Long-term liabilities, current portion”)				(20,016,991)
Administration fee of syndicated loans				(1,177)
				<hr/> <hr/> \$ 41,105,940

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

A. According to the syndicated loan agreement signed with 18 banks, including Mizuho Corporate Bank Ltd., the syndicated loan agreement signed with 2 banks, including Mizuho Corporate Bank Ltd., First Commercial Bank, the syndicated loan agreement signed with 12 banks, including CTBC Bank and in accordance with the loan agreement signed with Bank of China and Industrial and Commercial Bank of China, the Group shall maintain certain

financial ratios (including current ratio, net debt-to-tangible assets ratio, net tangible assets, interest coverage ratio, proprietary funds ratio and ratio of self-owned capital) , to be tested semi-annually and annually on consolidated basis.

The Group's financial ratios in the consolidated financial statements for the year ended December 31, 2023 met the financial covenants of above mentioned syndicated loan agreements. The Group was able to meet the required financial covenants under the syndicated loan agreements.

B. As of December 31, 2023 and 2022, the Group's long term loan with Banc of America Leasing & Capital, LLC ("Boa Leasing") was due to the sale of machinery and equipment to Boa Leasing and the subsequent lease back of the machinery and equipment from Boa Leasing, which was not a sale of assets under IFRS 15. Therefore, the Group continues to recognise the amount of \$4,697,696 and \$5,188,534, respectively, for the consideration received as long-term loans.

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

## (21) Pensions

### A. Defined benefit plans

(a) The Company has a defined benefit pension plan in accordance with the Labor Standards Law of Taiwan, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Law. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Company contributes monthly an amount equal to 2% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Company would assess the balance in the aforementioned labor pension reserve account by December 31, every year. If the account balance is insufficient to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company will make contributions for the deficit by next March.

(b) The amounts recognised in the balance sheet are as follows (shown as "other non-current liabilities"):

	<u>December 31, 2023</u>	<u>December 31, 2022</u>
Present value of defined benefit obligations	\$ 1,442,472	\$ 1,545,895
Fair value of plan assets	(487,935)	(523,516)
Net defined benefit liability	<u>\$ 954,537</u>	<u>\$ 1,022,379</u>



(c) Movements in net defined benefit liabilities are as follows:

	Present value of defined benefit obligations	Fair value of plan assets	Net defined benefit liability
	2023		
At January 1	\$ 1,545,895	\$ 523,516	\$ 1,022,379
Current service cost	4,250	-	4,250
Interest income	-	7,329	(7,329)
Interest expense	21,643	-	21,643
	<u>1,571,788</u>	<u>530,845</u>	<u>1,040,943</u>
Remeasurements:			
Return on plan assets (excluding amounts included in interest income or expense)	-	1,896	(1,896)
Change in financial assumptions	29,392	-	29,392
Experience adjustments	<u>(78,594)</u>	<u>-</u>	<u>(78,594)</u>
	<u>(49,202)</u>	<u>1,896</u>	<u>(51,098)</u>
Pension fund contribution	-	12,563	(12,563)
Paid pension	<u>(80,114)</u>	<u>(57,369)</u>	<u>(22,745)</u>
At December 31	<u>\$ 1,442,472</u>	<u>\$ 487,935</u>	<u>\$ 954,537</u>
	Present value of defined benefit obligations	Fair value of plan assets	Net defined benefit liability
	2022		
At January 1	\$ 1,802,651	\$ 536,491	\$ 1,266,160
Current service cost	5,747	-	5,747
Interest income	-	3,755	(3,755)
Interest expense	12,618	-	12,618
	<u>1,821,016</u>	<u>540,246</u>	<u>1,280,770</u>
Remeasurements:			
Return on plan assets (excluding amounts included in interest income or expense)	-	41,066	(41,066)
Change in financial assumptions	(124,424)	-	(124,424)
Experience adjustments	<u>(42,796)</u>	<u>-</u>	<u>(42,796)</u>
	<u>(167,220)</u>	<u>41,066</u>	<u>(208,286)</u>
Pension fund contribution	-	13,285	(13,285)
Paid pension	<u>(107,901)</u>	<u>(71,081)</u>	<u>(36,820)</u>
At December 31	<u>\$ 1,545,895</u>	<u>\$ 523,516</u>	<u>\$ 1,022,379</u>

(d) The Bank of Taiwan was commissioned to manage the Fund of the Company's defined benefit pension plan in accordance with the Fund's annual investment and utilisation plan and the "Regulations for Revenues, Expenditures, Safeguard and Utilisation of the Labor Retirement Fund" (Article 6: The scope of utilisation for the Fund includes deposit in domestic or foreign financial institutions, investment in domestic or foreign listed, over-the-counter, or private placement equity securities, investment in domestic or foreign real estate securitization products, etc.). With regard to the utilisation of the Fund, its minimum earnings in the annual distributions on the final financial statements shall be no less than the earnings attainable from the amounts accrued from two-year time deposits with the interest rates offered by local banks. If the earnings are less than aforementioned rates, government shall make payment for the deficit after being authorised by the Regulator. The Company has no right to participate in managing and operating that fund and hence the Company is unable to disclose the classification of plan assets fair value in accordance with IAS 19 paragraph 142. The composition of fair value of plan assets as of December 31, 2023 and 2022 is given in the Annual Labor Retirement Fund Utilisation Report announced by the government.

(e) The principal actuarial assumptions used were as follows:

	2023	2022
Discount rate	1.2%	1.4%
Future salary increases	3.5%	3.5%

Assumptions regarding future mortality rate are set based on actuarial advice in accordance with published statistics and experience in each territory. Because the main actuarial assumption changed, the present value of defined benefit obligation is affected.

The analysis was as follows:

	Discount rate		Future salary increases	
	Increase 0.25%	Decrease 0.25%	Increase 0.25%	Decrease 0.25%
December 31, 2023				
Effect on present value of defined benefit obligation	\$ (36,611)	\$ 37,940	\$ 33,585	\$ (32,650)
	Discount rate		Future salary increases	
	Increase 0.25%	Decrease 0.25%	Increase 0.25%	Decrease 0.25%
December 31, 2022				
Effect on present value of defined benefit obligation	\$ (41,388)	\$ 42,951	\$ 38,312	\$ (37,194)

The sensitivity analysis above is based on one assumption which changed while the other conditions remain unchanged. In practice, more than one assumption may change all at once. The method of analysing sensitivity and the method of calculating net pension

liability in the balance sheet are the same. The methods and types of assumptions used in preparing the sensitivity analysis did not change compared to the previous period.

(f) Expected contributions to the defined benefit pension plans of the Group for the year ending December 31, 2024 amount to \$12,717.

(g) As of December 31, 2023, the weighted average duration of the retirement plan is 11 years.

#### B. Defined contribution plans

(a) Effective July 1, 2005, the Company and its domestic subsidiaries have established a defined contribution pension plan (the “New Plan”) under the Labor Pension Act (the “Act”), covering all regular employees with R.O.C. nationality. Under the New Plan, the Company and its domestic subsidiaries contribute monthly an amount based on 6% of the employees’ monthly salaries and wages to the employees’ individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment.

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

(c) The pension costs under the defined contribution pension plans of the Group for the years ended December 31, 2023 and 2022 were \$18,178,868 and \$18,290,482, respectively.

#### (22) Share-based payment

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

Type of arrangement	Grant date	Quantity granted	Vesting conditions
Senior management share grant plan	January 2015	349,440,000	Note 1
Restricted share plan	December 2017	259,240,433	Note 2
Restricted share plan	April 2019	149,183,352	Note 2
Restricted share plan	September 2019	10,348,325	Note 2
Restricted share plan	December 2019	18,881,226	Note 2
Employee stock options	April 2019	25,947,021	Note 3
Employee stock options	September 2019	473,000	Note 3
Employee stock options	December 2019	6,013,755	Note 3
Treasury stock award program	Note 6 (22) 4	-	Note 4
Employee stock options	December 2018	41,763,000	Note 5
Stock options plan	December 2021	83,110,000	Note 6

Type of arrangement	Grant date	Quantity granted	Vesting conditions
Share award program	December 2021, November 2022, March, September and November 2023	23,568,309	Note 7
Stock options plan	January 2023	46,728,000	Note 8

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

Note 2: The employees can only exercise the rights after fulfilling the stipulated term of service under the limited partnership agreement. The difference between the fair value of the equity instrument and the consideration paid by the employee to acquire the instrument is amortised over a service period of 3 to 5 years starting from the grant date.

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

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

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

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

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

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

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

The weighted average fair value of shares granted under this plan determined using the H-model was USD 0.25 per share. The significant inputs into the model were weighted average cost of capital of 13.4%, perpetuity growth rate of 3%, discount for lack of marketability of 20% and control premium of 20%. The volatility is measured at the standard deviation of continuously compounded share returns based on statistical analysis of daily share prices of comparable companies in the market. For the years ended December 31, 2023 and 2022, expenses incurred on senior management share grant plan were \$0 (USD 0) and \$26,969 (USD 905 thousand), respectively.

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

The fair value of shares granted was RMB 3,873,301 thousand. For the years ended December 31, 2023 and 2022, expenses incurred on restricted share plan were \$2,391,752 (RMB 544,149 thousand) and \$878,424 (RMB 198,653 thousand), respectively.

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

The increment of fair value related to the Options determined using the Black-Scholes model was RMB 217,098 thousand. For the years ended December 31, 2023 and 2022, expenses incurred on employee stock options were \$48,868 (RMB 11,118 thousand) and \$94,456 (RMB 21,361 thousand), respectively.

D. Share incentive plan - Foxconn Interconnect Technology Limited

The share incentive plan is to purchase treasury shares from the market in 2017 and hold them in the form of trust until employees reach the conditions of grant set by the plan. For the years ended December 31, 2023 and 2022, expenses incurred on the share incentive plan were \$27,038 (USD 868 thousand) and \$80,877 (USD 2,714 thousand), respectively.

E. Employee stock options-Foxconn Interconnect Technology Limited

For the year ended December 31, 2018, the Company granted certain eligible employees an aggregated 41,763,000 share options at an exercise price of HKD 3.422 per share and will be vested over 1-year to 4-year period. The share options granted are subject to performance related adjustment. The fair value of the options determined using the Black-Scholes model was USD 6,139 thousand, and the share-based payment expenses incurred under this transaction for the years ended December 31, 2023 and 2022 were \$0 (USD 0) and \$9,208 (USD 309 thousand), respectively.

F. Stock option plan - Bharat FIH Limited

For the year ended December 31, 2021, the subsidiary granted certain eligible employees and professionals an aggregated 83,110,000 units of options at an exercise price of INR 20 per unit and will be vested over 1-year to 3-year period. The fair value of the options determined using the Black-Scholes model was INR 11 per unit. The main assumptions used are expected price volatility of 52.46%, expected option life of 5.1 years, risk-free interest rate of 5.68% and dividend rate of 0%. On June 12, 2022, the option plan was cancelled pursuant to the approval of the Board of Directors of the subsidiary as well as those who were granted the options. The share-based payment expense incurred under this transaction for the year ended December 31, 2022 was \$283,459 (USD 9,512 thousand).

G. Share incentive plan - FIH Mobile Limited

The subsidiary granted 7,328,361, 10,024,204, 2,869,153, 1,366,993, and 1,979,598 common shares to certain persons in December 2021, November 2022, March, September and November 2023, respectively, and restricted them for approximately one month. Those shares were repurchased from the market and deposited in the trust. The share-based payment expense incurred under this transaction for the years ended December 31, 2023

and 2022 were \$40,213 (USD 1,291 thousand) and \$20,381 (USD 684 thousand), respectively.

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

In 2023, the subsidiary granted 46,728,000 shares to certain persons at a performance price of NT\$10 per share. The fair value per unit of the subscription option for the above share-based payment transactions was estimated at NT\$ 0.9832 ~ 2.7880 using the Black-Scholes option valuation model. For the year ended December 31, 2023, the subsidiary recognised \$45,023 in expense.

#### (23) Other non-current liabilities

	December 31, 2023	December 31, 2022
Deferred government grants	\$ 4,938,896	\$ 5,642,463
Reserve for retirement pension	955,441	1,079,118
Advance rent receipts	1,428,015	1,553,934
Others	5,790,448	3,292,487
	<u>\$ 13,112,800</u>	<u>\$ 11,568,002</u>

#### (24) Provisions

	Warranty	Decommissioning liabilities	Others	Total
At January 1, 2023	\$ 3,868,901	\$ 459,026	\$ 22,479	\$ 4,350,406
Provisions during the year	3,517,322	4,155	925	3,522,402
Used during the year	(468,635)	-	-	(468,635)
Unused amounts reversed	(3,263,863)	-	-	(3,263,863)
Changes in control of subsidiaries	-	(463,181)	(23,404)	(486,585)
Exchange differences	(8,133)	-	-	(8,133)
At December 31, 2023	<u>\$ 3,645,592</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,645,592</u>

	Warranty	Decommissioning liabilities	Others	Total
At January 1, 2022	\$ 2,876,585	\$ 430,648	\$ -	\$ 3,307,233
Provisions during the year	2,617,148	28,378	22,929	2,668,455
Used during the year	(810,663)	-	(450)	(811,113)
Unused amounts reversed	(1,055,407)	-	-	(1,055,407)
Exchange differences	241,238	-	-	241,238
At December 31, 2022	<u>\$ 3,868,901</u>	<u>\$ 459,026</u>	<u>\$ 22,479</u>	<u>\$ 4,350,406</u>

Analysis of total provisions:

	December 31, 2023	December 31, 2022
Current	<u>\$ 1,557,895</u>	<u>\$ 3,891,380</u>
Non-current	<u>\$ 2,087,697</u>	<u>\$ 459,026</u>

- A. The Group provides warranties on 3C products sold. Provision for warranty is estimated based on historical warranty data of 3C products.
- B. In accordance with the applicable agreements or the law/regulation requirements, the Group bears dismantling, removing the asset and restoring the site obligations for certain base stations. Provision was recognised at the present value of costs which was estimated to be incurred for dismantling, removing the asset and restoring the site. The decommissioning activities are ongoing.

(25) Share capital—common stock

- A. As of December 31, 2023, the Company's authorised capital was \$180,000,000, consisting of 18,000,000 thousand shares of ordinary stock, and the paid-in capital was \$138,629,906, consisting of 13,862,991 thousand shares with a par value of \$10 (in dollars) per share. All proceeds from shares issued have been collected.
- B. Pursuant to the resolution adopted at the stockholders' meeting held on June 1, 1999, and after obtaining approval from the SFC, the Company issued 50 million ordinary shares so as to issue 25 million units of Global Depository Receipts (GDRs) in Europe, Asia and the USA. The issuance amounted to USD 347,250 thousand, and the main terms and conditions of the GDRs are as follows:

(a) Voting

Holders of GDRs have no right to directly exercise voting rights or attend the Company's stockholders' meeting, except when a motion is on the election of directors or supervisors. A holder or holders together holding at least 51% of the GDRs outstanding at the relevant record date of the stockholders' meeting can instruct the Depositary to vote in the same direction in respect of one or more resolutions to be proposed at the meeting.

(b) Sale and withdrawal of GDRs

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

(c) Dividends

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

- (d) As of December 31, 2023, 64,930 thousand units of GDRs were outstanding, which represents 129,859 thousand shares of common stock.

C. Treasury stocks

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

(26) Capital surplus

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

	2023				
	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates	Share option	Total
At January 1	\$ 89,600,284	\$ 98,291,471	\$ 5,566,393	\$ 336,012	\$ 193,794,160
Adjustments arising from changes in percentage of ownership in subsidiaries	-	5,685,800	-	-	5,685,800
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	667,778	-	667,778
Disposal of investments accounted for using equity method	-	-	(1,494,840)	-	(1,494,840)
At December 31	<u>\$ 89,600,284</u>	<u>\$ 103,977,271</u>	<u>\$ 4,739,331</u>	<u>\$ 336,012</u>	<u>\$ 198,652,898</u>
	2022				
	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates	Share option	Total
At January 1	\$ 88,501,031	\$ 106,186,652	\$ 5,961,482	\$ 1,435,265	\$ 202,084,430
Adjustments arising from changes in percentage of ownership in subsidiaries	-	(7,895,181)	-	-	(7,895,181)
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	321,565	-	321,565
Disposal of investments accounted for using equity method	-	-	(716,654)	-	(716,654)
Expiration of stock options in convertible corporate bonds based on the redemption ratio	1,099,253	-	-	(1,099,253)	-
At December 31	<u>\$ 89,600,284</u>	<u>\$ 98,291,471</u>	<u>\$ 5,566,393</u>	<u>\$ 336,012</u>	<u>\$ 193,794,160</u>

Regarding the recognition of the capital surplus from changes in ownership interests in subsidiaries, refer to Note 6(29) for details; for the recognition of the capital surplus from changes in equity interests in associates, refer to Note 6(8) for details; expiration of stock options in convertible corporate bonds based on the redemption ratio, refer to Note 6(19) for details.



(27) Retained earnings

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

(a) Recovery of losses;

(b) Appropriation of 10% for legal reserve.

(c) Appropriation or reversal of special reserve pursuant to applicable law or regulation.

As to the earnings available for appropriation to shareholders including accumulated unappropriated earnings and earnings available for appropriation this year, the board of directors is authorised to draft an appropriation plan in accordance with the dividend policy in Section D of the Articles of Incorporation.

The board of directors is authorised to distribute dividends and bonuses in whole or in part, which may be paid in cash after a resolution has been adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors.

The Company is currently at a developing stage. The Company's dividend distribution policy is subject to the Company's current and future investment environment, fund requirements, competition from local and abroad, and capital budgets, as well as taking into consideration the interests of shareholders and the long-term financial planning. Shareholder dividends are appropriated based on accumulated unappropriated earnings, which shall not be less than 15% of distributable earnings for the year and cash dividends shall not be less 10% of total dividends.

B. Except for covering accumulated deficit or issuing new stocks or cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of legal reserve for the issuance of stocks or cash to shareholders in proportion to their share ownership is permitted, provided that the balance of the reserve exceeds 25% of the Company's paid-in capital.

C. In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings.

D. The appropriations of 2023 earnings were proposed during the board meeting on March 14, 2024. The appropriations of 2022 earnings had been resolved at the shareholders' meeting on May 31, 2023. Details are summarized as follows:

	2023		2022	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Legal reserve	\$ 14,224,704		\$ 14,311,374	
Stock dividends	31,067,746		(7,351,685)	
Cash dividends	74,860,149	\$ 5.4	73,473,850	\$ 5.3
	<u>\$ 120,152,599</u>		<u>\$ 80,433,539</u>	

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

(28) Other equity items

	2023			
	Financial assets at fair value through other comprehensive income	Currency translation adjustments	Hedging instruments	Total
At January 1	\$ 14,526,382	\$ (96,680,590)	\$ -	\$ (82,154,208)
Revaluation:				
- Group	(8,598,264)	-	-	(8,598,264)
- Associates	1,181,784	-	-	1,181,784
Revaluation – tax	1,761,176	-	-	1,761,176
Revaluation transferred to retained earnings	(579,730)	-	-	(579,730)
Currency translation:				
- Group	-	(21,645,940)	-	(21,645,940)
- Associates	-	(3,218,901)	-	(3,218,901)
Cash flow hedges:				
- Fair value gains for the year	-	-	536,165	536,165
- Transfers to other equity items	-	-	(536,165)	(536,165)
Disposal of investments accounted for using equity method	28,941	3,189	-	32,130
At December 31	<u>\$ 8,320,289</u>	<u>\$ (121,542,242)</u>	<u>\$ -</u>	<u>\$ (113,221,953)</u>
	2022			
	Financial assets at fair value through other comprehensive income	Currency translation adjustments	Hedging instruments	Total
At January 1	\$ 56,641,420	\$ (146,312,958)	\$ 165,645	\$ (89,505,893)
Revaluation:				
- Group	(39,382,455)	-	-	(39,382,455)
- Associates	(4,565,722)	-	-	(4,565,722)
Revaluation – tax	3,463,072	-	-	3,463,072
Revaluation transferred to retained earnings	(1,711,746)	-	-	(1,711,746)
Currency translation:				
- Group	-	54,565,177	-	54,565,177
- Associates	-	(4,881,107)	-	(4,881,107)
Cash flow hedges:				
- Fair value losses for the year	-	-	(23,933)	(23,933)
- Tax on fair value losses	-	-	3,453	3,453
- Transfers to other equity items	-	-	(145,165)	(145,165)
Disposal of investments accounted for using equity method	81,813	(51,702)	-	30,111
At December 31	<u>\$ 14,526,382</u>	<u>\$ (96,680,590)</u>	<u>\$ -</u>	<u>\$ (82,154,208)</u>

(29) Non-controlling interests

	2023	2022
At January 1	\$ 199,986,123	\$ 192,802,808
Share attributable to non-controlling interests:		
Profit for the year	12,691,174	9,588,835
Currency translation difference	(2,946,539)	5,281,903
Unrealised loss on investments in equity instruments measured at fair value through other comprehensive income	(883,202)	(996,178)
Loss on hedging instrument	-	(30,252)
Earnings distribution to non-controlling interests	(7,247,705)	(6,938,076)
Changes in non-controlling interests	(8,465,307)	277,083
At December 31	\$ 193,134,544	\$ 199,986,123

- A. Some subsidiaries of the Group have issued employee share-based payment and new shares during 2023 and 2022. The Group has not purchased additional shares in proportion to its ownership and thus, the non-controlling interest of the Group decreased by \$124,773 and \$298,979 and equity attributable to owners of the parent increased by \$5,685,800 and decreased by \$7,895,181 as of December 31, 2023 and 2022, respectively.
- B. The main reason for the change in 2023 is because APT merged with FET, and thus, the non-controlling interest of the Group decreased by \$13,145,086; Foxtron Vehicle Technologies Co., Ltd.'s stocks were officially listed on Taiwan Stock Exchange, and the entity issued new shares, and thus, the non-controlling interest of the Group increased by \$4,804,552.
- C. The main reason for the change in 2022 is because the Group jointly established a subsidiary company with YAGEO Corporation. Consequently, the non-controlling interest of the Group increased by \$1,811,400.
- D. In 2022, Foxconn Industrial Internet Co., Ltd., a subsidiary of the Group, paid \$7,763,248 in cash due to a stock repurchase. This transaction resulted in a decrease in the Group's non-controlling interest by \$1,235,338 and a decrease in capital surplus by \$6,527,910.

(30) Operating revenue

- A. Disaggregation of revenue from contracts with customers

The Group derives revenue from the transfer of goods and services over time and at a point in time. Details of major product lines and geographical regions are provided in Note 14(5).

- B. Contract assets and liabilities

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

	December 31, 2023	December 31, 2022	January 1, 2023
Contract liabilities	\$ 26,380,201	\$ 27,945,203	\$ 21,342,884

Contract liabilities at the beginning of the year amounting to \$14,225,429 and \$8,935,924 were recognised as revenues for the years ended December 31, 2023 and 2022, respectively.

C. Assets recognised from costs to obtaining a contract

Under IFRS 15, the incremental costs related to obtaining a telecommunication contract was recognised as an asset as the Group expects to recover these costs. For the details on incremental costs recognised during the years ended December 31, 2023 and 2022, refer to Note 6(14).

(31) Interest income

	Years ended December 31,	
	2023	2022
Interest income from bank deposits	\$ 78,570,138	\$ 41,930,339
Interest income from financial assets at amortised cost	3,130,076	1,372,607
	<u>\$ 81,700,214</u>	<u>\$ 43,302,946</u>

(32) Other income

	Years ended December 31,	
	2023	2022
Rental income	\$ 3,279,840	\$ 2,663,240
Dividend income	3,903,650	5,290,039
Government grants	412,736	869,339
Other non-operating income	2,695,907	2,628,762
	<u>\$ 10,292,133</u>	<u>\$ 11,451,380</u>

(33) Other gains and losses

	Years ended December 31,	
	2023	2022
Loss on financial assets or liabilities at fair value through profit or loss, net	\$ (7,470,272)	\$ (7,669,137)
Gain on disposal of property, plant and equipment, net	5,857,234	492,276
Gain on disposal of investments	9,010,562	3,375,825
Loss on disposal of intangible assets	(284,826)	-
Net currency exchange gain (loss)	6,263,204	(6,322,498)
Impairment loss	(884,380)	(1,496,302)
Other gains (losses)	127,339	(447,439)
	<u>\$ 12,618,861</u>	<u>\$ (12,067,275)</u>

(34) Expenses by nature

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

	Years ended December 31,	
	2023	2022
Repairing services and product warranty costs	\$ 30,878,437	\$ 28,434,007
Employee benefit expense	327,168,027	333,047,888
Depreciation	77,804,724	69,749,530
Amortisation	5,733,612	5,852,777
	<u>\$ 441,584,800</u>	<u>\$ 437,084,202</u>

(35) Employee benefit expense

	Years ended December 31,	
	2023	2022
Wages and salaries	\$ 274,863,280	\$ 281,921,683
Share-based payment	2,552,894	1,393,774
Labor and health insurance fees	13,135,918	11,992,392
Pension costs	18,197,432	18,305,092
Other personnel expenses	18,418,503	19,434,947
	<u>\$ 327,168,027</u>	<u>\$ 333,047,888</u>

A. In accordance with the Articles of Incorporation of the Company, a ratio of distributable profit of the current year, after covering accumulated losses, shall be distributed as employees' compensation. The ratio shall be between 5% and 7% for employees' compensation.

B. For the years ended December 31, 2023 and 2022, employees' compensation was accrued at \$8,265,938 and \$8,166,241, respectively. The aforementioned amounts were recognised in salary expenses. The expenses recognised for 2023 and 2022 were estimated and accrued based on 5% of profit of current year distributable.

For 2023 and 2022, the employees' compensation resolved by the Board of Directors amounted to \$8,265,938 and \$8,166,241 on March 14, 2024 and March 15, 2023, respectively. The amounts were the same with the amounts recognised in the financial statements for the years ended December 31, 2023 and 2022, and will be distributed in the form of cash.

Information about the appropriation of employees' compensation (bonus) and directors' and supervisors' remuneration by the Company as proposed by the Board of Directors and resolved by the stockholders will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(36) Financial costs

	Years ended December 31,	
	2023	2022
Interest expense:		
Bank borrowings	\$ 58,872,951	\$ 29,335,040
Corporate bonds	4,486,375	4,094,329
Interest expense from lease liability	981,825	907,826
Financing expense from accounts receivable factoring	1,202,110	399,000
	<u>\$ 65,543,261</u>	<u>\$ 34,736,195</u>

(37) Income tax

A. Income tax expense

(a) Components of income tax expense:

	Years ended December 31,	
	2023	2022
Current tax:		
Current tax on profits for the year	\$ 31,470,414	\$ 26,616,302
Tax on undistributed surplus earnings	3,134,010	2,796,336
Prior year income tax underestimation (overestimation)	30,822	(3,006,181)
Total current tax	<u>34,635,246</u>	<u>26,406,457</u>
Deferred tax:		
Origination and reversal of temporary differences	2,799,585	10,033,480
Income tax expense	<u>\$ 37,434,831</u>	<u>\$ 36,439,937</u>

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

	Years ended December 31,	
	2023	2022
Measured at fair value through other comprehensive income from changes in fair value	\$ (1,761,176)	\$ (3,463,072)
Cash flow hedges	-	(34,566)
Remeasurement of defined benefit obligations	10,219	41,657
	<u>\$ (1,750,957)</u>	<u>\$ (3,455,981)</u>

B. Details of reconciliation between income tax expense and accounting profit and current income tax liabilities.

	Years ended December 31,	
	2023	2022
Tax calculated based on profit before tax and statutory tax rate	\$ 70,346,962	\$ 72,317,306
Tax exempt income by tax regulation	(35,824,959)	(35,563,233)
Prior year income tax underestimation (overestimation)	30,822	(3,006,181)
Tax on undistributed earnings	3,134,010	2,796,336
Others	(252,004)	(104,291)
Income tax expense	37,434,831	36,439,937
Change in deferred income tax	(2,799,585)	(10,033,480)
Prior year income tax (underestimation) overestimation	(30,822)	3,006,181
Prepaid income tax and withholding tax	(14,597,944)	(19,981,411)
Income tax payable for prior years	6,631,881	12,515,708
Others	(1,893,533)	2,655,459
Current income tax liability	<u>\$ 24,744,828</u>	<u>\$ 24,602,394</u>

C. Amounts of deferred tax assets or liabilities as a result of temporary differences are as follows:

	Year ended December 31, 2023				
	January 1	Recognised in profit or loss	Recognised in other comprehensive income	Others	December 31
Deferred tax assets:					
-Temporary differences:					
Reserve for inventory obsolescence and market price decline	\$ 3,436,747	\$(1,700,087)	\$ -	\$ -	\$ 1,736,660
Deferred revenue	1,261,855	(191,412)	-	-	1,070,443
Unrealised loss on financial instruments	-	964,176	-	-	964,176
Accrued expenses	1,744,193	(491,725)	-	-	1,252,468
Difference between accounting and tax bases due to depreciation	2,952,691	(616,260)	-	-	2,336,431
Reserve for pension cost	204,961	(851)	(10,219)	-	193,891
Unused compensated absences	172,122	(40,977)	-	-	131,145
Others	10,988,963	2,631,673	-	(1,101,902)	12,518,734
	<u>20,761,532</u>	<u>554,537</u>	<u>(10,219)</u>	<u>(1,101,902)</u>	<u>20,203,948</u>
Deferred tax liabilities:					
-Temporary differences:					
Foreign investment income using equity method	(16,265,914)	(3,115,372)	-	-	(19,381,286)
Unrealised exchange gain	(283,830)	(1,273,376)	-	-	(1,557,206)
Interest income	(1,552,187)	340,579	-	-	(1,211,608)
Others	(21,021,877)	694,047	1,761,176	43,031	(18,523,623)
	<u>(39,123,808)</u>	<u>(3,354,122)</u>	<u>1,761,176</u>	<u>43,031</u>	<u>(40,673,723)</u>
	<u>\$(18,362,276)</u>	<u>\$(2,799,585)</u>	<u>\$ 1,750,957</u>	<u>\$(1,058,871)</u>	<u>\$(20,469,775)</u>

	Year ended December 31, 2022			
	January 1	Recognised in profit or loss	Recognised in other comprehensive income	December 31
Deferred tax assets:				
-Temporary differences:				
Reserve for inventory obsolescence and market price decline	\$ 1,862,926	\$ 1,573,821	\$ -	\$ 3,436,747
Deferred revenue	1,285,620	(23,765)	-	1,261,855
Unrealised loss on financial instruments	156,357	(156,357)	-	-
Accrued expenses	1,885,900	(141,707)	-	1,744,193
Difference between accounting and tax bases due to depreciation	2,588,805	363,886	-	2,952,691
Reserve for pension cost	309,929	(63,311)	(41,657)	204,961
Unused compensated absences	563,301	(391,179)	-	172,122
Others	11,946,058	(957,095)	-	10,988,963
	<u>20,598,896</u>	<u>204,293</u>	<u>(41,657)</u>	<u>20,761,532</u>
Deferred tax liabilities:				
-Temporary differences:				
Foreign investment income using equity method	(12,166,780)	(4,099,134)	-	(16,265,914)
Unrealised exchange gain	(1,120,248)	836,418	-	(283,830)
Interest income	(1,616,333)	64,146	-	(1,552,187)
Others	(17,480,312)	(7,039,203)	3,497,638	(21,021,877)
	<u>(32,383,673)</u>	<u>(10,237,773)</u>	<u>3,497,638</u>	<u>(39,123,808)</u>
	<u>\$ (11,784,777)</u>	<u>\$ (10,033,480)</u>	<u>\$ 3,455,981</u>	<u>\$ (18,362,276)</u>

Note: Other changes item mainly arose from losing the control over Asia Pacific Telecom Co., Ltd. and business combination.

- D. The Company has not recognised taxable temporary differences associated with investment in subsidiaries as deferred tax liabilities. As of December 31, 2023 and 2022, the temporary differences unrecognised as deferred tax liabilities were \$1,319,005,094 and \$1,262,215,852, respectively.
- E. The Company's income tax returns through 2021 have been assessed and approved by the Tax Authority.
- F. The Group has applied the exception to recognising and disclosing information about deferred tax assets and liabilities related to Pillar Two income taxes.
- G. The Group's exposure to Pillar Two income taxes arising from the Pillar Two legislation is as follows:

The Group is within the scope of the Pillar Two model rules published by the Organisation for Economic Co-operation and Development (OECD). Pillar Two legislation was enacted in the European Union, Vietnam and Japan, the jurisdiction in which certain subsidiaries are incorporated, and will come into effect from the fiscal year of 2024. Additionally, legislation was substantively enacted in Singapore, the jurisdiction in which certain subsidiaries are incorporated, and will come into effect from the fiscal year of 2025. Therefore, the Group has no related current tax exposure as of December 31, 2023.



Under the legislation, the Group has obligations to pay a top-up tax for the difference between its GloBE effective tax rate per jurisdiction and the 15% minimum rate.

The Group is in the process of assessing its exposure to the Pillar Two legislation for when it comes into effect. This assessment indicates for jurisdiction of the European Union, Vietnam, Japan and Singapore. However, due to the complexities in applying the legislation and the impact of specific adjustments envisaged in the Pillar Two legislation which give rise to different effective tax rates compared to those calculated in accordance with IAS 12, 'Income taxes', the Group is currently assessing on applying the legislation.

H. The Group has applied the Amendments to IAS 12, 'Income taxes' issued on May 23, 2023, and the exception was applied on the information of recognising and disclosing about deferred tax assets and liabilities related to Pillar Two income taxes.

(38) Earnings per share

	Year ended December 31, 2023		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 142,098,208	13,861,508	\$ 10.25
<u>Diluted earnings per share:</u>			
Profit attributable to ordinary shareholders of the parent	\$ 142,098,208	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	111,673	
Convertible bonds- overseas	-	132,389	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 142,098,208	14,105,570	\$ 10.07

	Year ended December 31, 2022		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 141,482,714	13,861,508	\$ 10.21
<u>Diluted earnings per share:</u>			
Profit attributable to ordinary shareholders of the parent	\$ 141,482,714	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	99,290	
Convertible bonds- overseas	175,447	125,988	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 141,658,161	14,086,786	\$ 10.06

(39) Business combinations

- A. Fulian Yuzhan Precision Technology Co., Ltd., a subsidiary of the Group, acquired 100% equity interest in Shenzhen Hengdrive Electric Co., Ltd. in January 2022 for a consideration of RMB 378,000 thousand. The subsidiary mainly acquired accounts receivable, inventories, property, plant and equipment and intangible assets as a result of said acquisition.
- B. In May 2022, the Group acquired the newly issued common shares of XSEMI Corporation by \$1,599,000. The Group held 51% equity interest in XSEMI Corporation after the acquisition. In the aforementioned merger, the acquisition is mainly comprised of cash, right-of-use assets and property, plant and equipment.
- C. In July 2023, the Group acquired the IC (integrated circuit) and SiC (Silicon Carbide) product and module business of XSEMI Corporation by \$204,000 and established a new entity, PowerX Semiconductor Corporation. In the aforementioned merger, the acquisition is mainly comprised of inventories, property, plant and equipment, intangible assets and other payables.
- D. The Group's subsidiary, Foxconn Interconnect Technology Singapore Pte. Ltd., acquired 100% equity interest in Prettl SWH GmbH and its subsidiaries at an adjusted price of \$6,528,172 (EUR 193,091 thousand) on July 3, 2023. Since then, Prettl SWH GmbH and its subsidiaries became the Group's subsidiaries. Prettl SWH GmbH then changed its name to FIT Voltaira group GmbH ("Voltaira group").

Voltaira group is a German designer and manufacturer of automotive component which is primarily engaged in the development and manufacture of best-in-class, high-end automotive sensor harnesses and connectivity and electrification solutions. This acquisition is expected to enhance the Group's competitive advantage in the layout of key components related to electric vehicles.

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

	<u>July 3, 2023</u>
Purchase consideration	
Cash paid	\$ 6,528,172
Fair value of the identifiable assets acquired and liabilities assumed	
Cash and cash equivalents	331,267
Accounts receivable and other receivables	2,713,679
Inventories	1,822,545
Property, plant and equipment	1,483,927
Intangible assets	1,665,055
Right-of-use assets	389,064
Deferred income tax assets	249,494
Accounts payable and other payables	(2,637,076)
Lease liabilities	(342,016)
Bank loans	(972,347)
Deferred income tax liabilities	(517,142)
Total identifiable net assets	<u>4,186,450</u>
Goodwill	<u>2,341,722</u>

- (b) The fair value of the acquired identifiable intangible assets of \$1,665,055 (including customer relationships and developed technology) is receipt of the final valuations for those assets.
- (c) The operating revenue included in the consolidated statement of comprehensive income since July 3, 2023 contributed by Voltaira Group was \$6,249,184. Voltaira Group also contributed loss before income tax of \$253,457 over the same period. Had Voltaira Group been consolidated from January 1, 2023, the consolidated statement of comprehensive income would show operating revenue of \$6,174,452,889 and profit before income tax of \$191,640,222.

(40) Supplemental cash flow information

A. Investing activities with partial cash payments

	Years ended December 31,	
	2023	2022
Purchase of property, plant and equipment	\$ 115,499,369	\$ 102,911,422
Add: Opening balance of payable on equipment	28,837,155	24,349,399
Less: Ending balance of payable on equipment	(32,071,277)	(28,837,155)
Net exchange differences	(520,277)	(488,650)
Cash paid during the year	<u>\$ 111,744,970</u>	<u>\$ 97,935,016</u>
Disposal of property, plant and equipment	\$ 12,635,403	\$ 3,223,620
Add: Opening balance of receivable on equipment	417,347	902,692
Less: Ending balance of receivable on equipment	(2,471,515)	(417,347)
Net exchange differences	7,521	(16,628)
Cash received during the year	<u>\$ 10,588,756</u>	<u>\$ 3,692,337</u>

B. Changes in liabilities from financing activities

	2023					
	Short-term notes and bills payable	Short-term borrowings	Long-term borrowings	Bonds payable	Lease liabilities	Liabilities from financing activities-gross
At January 1	\$ 31,491,497	\$ 582,610,083	\$ 75,420,951	\$ 258,689,082	\$ 25,794,679	\$ 974,006,292
Changes in cash flow from financing activities	30,534,472	(74,236,869)	(10,389,333)	37,750,000	(9,983,811)	(26,325,541)
Impact of changes in foreign exchange rate	(599,964)	(4,371,302)	(3,981,335)	(38,388)	(2,452,334)	(11,443,323)
Changes in other non-cash items	(97,474)	(2,229,327)	72,648	(6,376)	9,095,203	6,834,674
At December 31	<u>\$ 61,328,531</u>	<u>\$ 501,772,585</u>	<u>\$ 61,122,931</u>	<u>\$ 296,394,318</u>	<u>\$ 22,453,737</u>	<u>\$ 943,072,102</u>

  

	2022					
	Short-term notes and bills payable	Short-term borrowings	Long-term borrowings	Bonds payable	Lease liabilities	Liabilities from financing activities-gross
At January 1	\$ 23,999,117	\$ 546,372,008	\$ 51,529,648	\$ 262,656,680	\$ 25,581,085	\$ 910,138,538
Changes in cash flow from financing activities	7,545,403	23,681,641	18,770,339	(11,528,442)	(10,311,711)	28,157,230
Impact of changes in foreign exchange rate	-	12,556,434	5,108,008	7,353,854	682,227	25,700,523
Changes in other non-cash items	(53,023)	-	12,956	206,990	9,843,078	10,010,001
At December 31	<u>\$ 31,491,497</u>	<u>\$ 582,610,083</u>	<u>\$ 75,420,951</u>	<u>\$ 258,689,082</u>	<u>\$ 25,794,679</u>	<u>\$ 974,006,292</u>

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

D. On December 15, 2023, the Group exchanged 36.89% equity interest in APT for shares of FET, as a result, the Group lost control over the subsidiary and derecognised the related assets and liabilities and non-controlling interests. Refer to Note 4(3) for the related transaction information.

(a) Consideration received and assets and liabilities relating to the subsidiary are as follows:

	<u>December 15, 2023</u>
Consideration received	
Equity instruments	\$ 11,580,784
Carrying amount of the assets and liabilities of the subsidiary	
Cash and cash equivalents	191,317
Notes and accounts receivable	1,568,134
Other current assets	534,111
Property, plant and equipment	8,573,996
Right-of-use assets	2,706,457
Intangible assets	9,138,731
Deferred income tax assets	1,297,009
Other non-current assets	14,155,472
Short-term loans and notes and bills payable	(3,684,964)
Accounts payable	(1,022,291)
Other payables	(3,027,273)
Lease liabilities	(2,284,078)
Other current liabilities	(1,807,939)
Long-term loans	(4,264,766)
Deferred income tax liabilities	(560,173)
Other non-current liabilities	(684,469)
Total net assets	<u>\$ 20,829,274</u>

(b) Gain on deconsolidation of subsidiary is as follows:

	<u>December 15, 2023</u>
Fair value of interest retained	\$ 11,580,784
Less:	
Net assets deconsolidated	20,829,274
Non-controlling interest	(13,145,086)
	<u>7,684,188</u>
Gain on disposal of investments (shown as “Other gains and losses”)	<u>\$ 3,896,596</u>

## 7. RELATED PARTY TRANSACTIONS

### (1) Names of related parties and relationship

<u>Names of related parties</u>	<u>Relationship with the Group</u>
Sharp Corporation and subsidiaries	Associate
Foxconn Technology Co., Ltd. and subsidiaries	Associate

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

Names of related parties	Relationship with the Group
HH-CTBC Capital Management Co., Ltd.	Associate
Shenzhen Xinrun Fulian Digital Technology Co., Ltd.	Associate
Vossic Technology Co., Ltd.	Associate
Digiwin Software (Beijing) Co., Ltd.	Associate
Dongguan JMO Optical Co., Ltd.	Associate
Linker Vision Co., Ltd.	Associate
Fitipower Integrated Technology Inc. and subsidiaries	Note 1
G-TECH Optoelectronics Corporation and subsidiaries	Note 2
XSEMI Corporation	Note 3
Foxconn Global Network Corporation	Note 4
Hong Xuan Technology Co., Ltd.	Joint venture
Hunan Fuyuan Intelligent Technology Co., Ltd.	Joint venture
Qingdao Qingyun Hongzhi Industry Investment Development Co., Ltd.	Joint venture
NICE Licensing LLC.	Joint venture
SiliconAuto B.V.	Joint venture
Horizon Plus Company Limited	Joint venture
Cheng Uei Precision Industry Co., Ltd. and subsidiaries	Other related party
Innolux Corporation and subsidiaries	Other related party
iCare Diagnostics International Co., Ltd.	Other related party
MIH Consortium	Other related party
Giga Solar Materials Corporation's subsidiaries	Other related party
CyberTAN Technology Inc. and subsidiaries	Other related party
Advanced Optoelectronic Technology, Inc. and subsidiaries	Other related party
Yonglin Capital Holding Co., Ltd.	Other related party
YongLin Charity Foundation	Other related party

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

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

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

Note 4: The Group lost control over the subsidiary in the fourth quarter of 2023 but still has significant influence over it, so the subsidiary has been included in the Group's associate starting from the fourth quarter of 2023.

(2) Significant transactions and balances with related parties

A. Sales

	Years ended December 31,	
	2023	2022
Sales of goods:		
Associates	\$ 87,352,378	\$ 123,372,692
Other related party	7,839,591	10,821,046
	<u>\$ 95,191,969</u>	<u>\$ 134,193,738</u>

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

B. Purchases

	Years ended December 31,	
	2023	2022
Purchases of goods:		
Associates	\$ 45,029,506	\$ 51,515,433
Other related party	4,837,728	5,119,712
	<u>\$ 49,867,234</u>	<u>\$ 56,635,145</u>

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



### C. Receivables from related parties

	December 31, 2023	December 31, 2022
Accounts receivable:		
Associates	\$ 15,089,147	\$ 36,492,474
Other related party	1,646,496	2,054,075
Less: Allowance for doubtful accounts	(820,746)	(836,463)
	<u>15,914,897</u>	<u>37,710,086</u>
Other receivables - sale of property, plant and equipment:		
Associates	89,916	83,088
Other receivables - purchase of materials on behalf of related parties:		
Associates	2,154,084	1,443,251
Other related party	3,147	2,611
Other receivables - dividend		
Associates	-	35,567
Other receivables - disposal of investment:		
Associates	324,859	-
Other receivables - other:		
Associates	656,549	-
	<u>3,228,555</u>	<u>1,564,517</u>
	<u>\$ 19,143,452</u>	<u>\$ 39,274,603</u>

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

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

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

### D. Payables to related parties

	December 31, 2023	December 31, 2022
Accounts payable:		
Associates	\$ 12,885,781	\$ 17,460,182
Other related party	1,298,643	1,216,566
	<u>14,184,424</u>	<u>18,676,748</u>
Other payables - acquisition of property, plant and equipment:		
Associates	409,569	218,762
Other payables - procurement of raw materials on behalf of others:		
Associates	258,717	1,166,867
Other payables - other:		
Associates	1,464,816	-
	<u>2,133,102</u>	<u>1,385,629</u>
	<u>\$ 16,317,526</u>	<u>\$ 20,062,377</u>

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

E. Lease transactions - lessee

(a) The Group leases plants from associates. Rental contracts are typically made for periods of 1 to 7 years. Rents are paid monthly or quarterly.

(b) For the years ended December 31, 2023 and 2022, the Group acquired right-of-use assets of \$23,158 and \$461,667, respectively, from related parties.

(c) Lease liabilities

	December 31, 2023	December 31, 2022
Associates	\$ 223,299	\$ 364,240
Other related party	2,812	-
	<u>\$ 226,111</u>	<u>\$ 364,240</u>

For the years ended December 31, 2023 and 2022, the interest expense incurred on lease liabilities were \$14,017 and \$18,646, respectively.

F. Property transactions:

(a) Acquisition of property, plant and equipment:

	Years ended December 31,	
	2023	2022
Acquisition of property, plant and equipment:		
Associates	\$ 766,819	\$ 848,577
Other related party	3,075	-
	<u>\$ 769,894</u>	<u>\$ 848,577</u>

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

	Years ended December 31,			
	2023		2022	
	Proceeds from sale	Gain on disposal	Proceeds from sale	Gain on disposal
Associates	\$ 67,451	\$ 13,551	\$ 137,640	\$ 25,812
Other related party	-	-	2,099	2,099
	<u>\$ 67,451</u>	<u>\$ 13,551</u>	<u>\$ 139,739</u>	<u>\$ 27,911</u>

(c) Acquisition of financial assets:

	Accounts	No. of shares	Objects	Year ended December 31, 2023 Consideration
Joint Venture				
Siliconauto B.V.	Investment accounted using the equity method	29,000 thousand shares	Common shares	\$ 2,035,461
Others	"	-	Shares	4,570
Associates				
Others	"	1,500 thousand shares	Common shares	46,950
				<u>\$ 2,086,981</u>

				Year ended December 31, 2022
	Accounts	No. of shares	Objects	Consideration
Joint Venture				
Horizon Plus Company Limited	Investment accounted using the equity method	427,139 thousand shares	Common shares	\$ 2,580,033
Others	"	-	Shares	4,209
				<u>\$ 2,584,242</u>

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

				Year ended December 31, 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.		
				<u>\$ 448,894</u>	<u>\$ 139,475</u>

(e) Acquisition of other assets:

		Year ended December 31, 2023
	Accounts	Consideration
Associates	Intangible assets	\$ 68,702
Associates	Other assets	71,018
		<u>\$ 139,720</u>

#### G. Loans to related parties

(a) Receivables from related parties

	December 31, 2023	December 31, 2022
Associates	<u>\$ 152,310</u>	<u>\$ 155,162</u>

(b) Interest income

	Years ended December 31, 2023	2022
Associates	<u>\$ 6,189</u>	<u>\$ 6,226</u>

For the years ended December 31, 2023 and 2022, the interest was recognised at the rate of 4% for both years.

(3) Key management compensation

	Years ended December 31,	
	2023	2022
Salaries and other short-term employee benefits	\$ 1,436,241	\$ 1,437,550
Post-employment benefits	2,188	1,794
Share-based payments	965,177	841,972
	<u>\$ 2,403,606</u>	<u>\$ 2,281,316</u>

8. PLEDGED ASSETS

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

Assets	Nature	December 31, 2023	December 31, 2022
Time deposits and cash (shown as "current financial assets at amortised cost")	Customs deposits	\$ 146,792	\$ 56,777
Restricted deposits (shown as "current financial assets at amortised cost")	Reserve accounts for short-term loans and security for litigation	285,496	241,910
Time deposits and cash (shown as "non-current financial assets at amortised cost")	Security deposit for provisional attachment, bond deposit as security for court proceedings, security deposit for employment of foreign employees and customs deposits	48,792	56,200
Restricted deposits (shown as "non-current financial assets at amortised cost")	Security deposit for provisional attachment	34,200	53,816
Buildings and structures	Long-term loans	3,728,307	4,619,066
		<u>\$ 4,243,587</u>	<u>\$ 5,027,769</u>

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNISED CONTRACT COMMITMENTS

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

(1) Contingencies - significant legal events

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

As of December 31, 2023, the Group had paid USD 22,734 thousand for ordinary shares and USD 30,000 thousand for preferred shares and the corresponding shares obtained were subsequently measured at fair value, and were classified as 'non-current financial assets at fair

value through other comprehensive income’ and ‘non-current financial assets at fair value through profit or loss’.

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

## (2) Commitments

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

	December 31, 2023	December 31, 2022
Property, plant and equipment	\$ 21,791,502	\$ 5,375,158
Financial assets at fair value through profit or loss	7,993,171	8,090,786
Financial assets at fair value through other comprehensive income	2,908,261	3,181,556
Investments accounted for using equity method	11,476,524	25,051
Business combinations	-	6,176,554
	<u>\$ 44,169,458</u>	<u>\$ 22,849,105</u>

B. On July 24, 2023, the Group reached an equity agreement with ZF Friedrichshafen AG in Germany, agreeing that the subsidiary will subscribe ordinary shares not exceeding EUR 500,000 thousand and Class A preferred shares not exceeding EUR 60,000 thousand of its subsidiary, ZF Chassis Modules GmbH (“ZF Chassis”). The settlement of the transaction is pending to the fulfillment of the conditions specified in the agreement (included but not limited to obtaining the approval from the competent authority and ZF Chassis’s reorganisation) before it could be processed. The aforementioned expected acquisition price was shown as capital expenditures contracted for at the balance sheet date but not yet incurred - investments accounted for using equity method.

## 10. SIGNIFICANT DISASTER LOSS

None.

## 11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

- (1) The appropriation of 2023 earnings was approved by the Board of Directors on March 14, 2024. Refer to Note 6(27) for details.
- (2) The Company issued \$11,400,000 first unsecured corporate bonds, as approved by the regulatory authority on January 2, 2024. The capital has been raised and bonds have been issued on OTC on January 11, 2024.

(3) On January 8, 2024, the Company entered into a purchase agreement with an associate, Sakai Display Products Corporation (hereinafter referred to as "SDP"), and the Company expects to purchase products with a total price of US\$246,000 thousand for five years from 2024 to 2028, based on the Company's demand. The Company may adjust the purchase price and quantity according to the actual demand. As of the issuance date of the financial statements, all the abovementioned purchase price has been paid.

## 12. OTHERS

### (1) Capital management

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

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

### (2) Financial instruments

#### A. Financial instruments by category

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

#### B. Financial risk management policies

##### (a) Risk categories:

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

##### (b) Management objectives:

- i. Except for market risk, which is controlled by outside factors, the remainder of the foregoing types of risks can be controlled internally or removed from business processes. Therefore, the goal in managing each of these risks is to reduce them to zero.

- ii. As for market risk, the goal is to optimize its overall position through strict analysis, suggestion, execution and audit processes, and proper consideration of a) long-term trends in the external economic/financial environment, b) internal operating conditions, and c) the actual effects of market fluctuations.
- iii. The Group's overall risk management policy focuses on the unpredictable item of financial markets and seeks to reduce the risk that potentially pose adverse effects on the Group's financial position and financial performance.
- iv. For the information on the derivative financial instruments that the Group enters into, refer to Notes 6(2).

(c) Management system:

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

C. Significant financial risks and degrees of financial risks

(a) Market risk

i. Foreign exchange risk

(i) Nature:

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

- a. Foreign exchange risk arises from different exchange rates to functional currency as the invoice dates of accounts receivable and payable denominated in non-functional foreign currency are different. Due to the characteristics of the subcontracting industry, the Company's revenue and expenditures are mostly denominated in foreign currency. Thus, the remaining net foreign exchange risk is not material after offsetting assets and liabilities. Furthermore, although the variations in currencies of the Company's certain foreign investments in emerging countries (i.e. Brasil and Mexico, etc.) are considered huge, the percentage of the investments is not significant and thus the Company's foreign exchange risk can be maintained in the controllable range. (Note: The Group has several sites in various countries and thus is exposed to various foreign exchange risks. The main risk arises from USD and RMB.)
- b. Except for the above transactions (operating activities) recognised in the income statement, assets and liabilities recognised in the balance sheet and the net investment in foreign operations also result in the exchange rate risk.

(ii) Management:

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

(iii) The source:

a. USD and TWD:

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

b. USD and RMB:

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

c. USD and CZK:

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

(iv) Extent :

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

	December 31, 2023					
(Foreign currency: Functional currency)	Foreign currency amount (in thousands)	Exchange rate	Book value (TWD)	Sensitivity analysis		
				Extent of variation	Effect on profit or loss	
<u>Financial assets</u>						
<u>Monetary items</u>						
USD : TWD	\$ 33,062,026	30.71	\$ 1,015,334,810	5 %	\$ 50,766,741	
USD : RMB	8,418,629	7.0973	258,536,112	5 %	12,926,806	
<u>Net effect in consolidated entities with foreign currency</u>						
USD : TWD	\$ 56,659,765	30.71	\$ 1,740,021,395			
<u>Financial liabilities</u>						
<u>Monetary items</u>						
USD : TWD	\$ 16,634,849	30.71	\$ 510,856,205	5 %	\$ 25,542,810	
USD : RMB	10,474,193	7.0973	321,662,471	5 %	16,083,124	
USD : CZK	239,890	22.372	5,237,611	5 %	261,881	



(Foreign currency: Functional currency)	December 31, 2022				
	Foreign currency amount (in thousands)	Exchange rate	Book value (TWD)	Sensitivity analysis	
				Extent of variation	Effect on profit or loss
<u>Financial assets</u>					
<u>Monetary items</u>					
USD : TWD	\$ 30,286,849	30.71	\$ 930,109,146	5 %	\$ 46,505,457
USD : RMB	13,157,363	6.9669	404,062,619	5 %	20,203,131
<u>Net effect in consolidated entities with foreign currency</u>					
USD : TWD	\$ 53,209,055	30.71	\$ 1,634,050,083		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD : TWD	\$ 18,972,406	30.71	\$ 582,642,578	5 %	\$ 29,132,129
USD : RMB	14,154,329	6.9669	434,679,431	5 %	21,733,972
USD : CZK	279,630	22.5726	8,587,450	5 %	429,373

(v) Total exchange gain (loss), including realised and unrealised arising from significant foreign exchange variation on the monetary items held by the Group for the years ended December 31, 2023 and 2022 amounted to \$6,263,204 and (\$6,322,498), respectively.

ii Equity securities

i) Nature

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

ii) Extent

If such equity instruments' price rise or fall by 1%, with all other factors held constant, the impact on equity due to investments in equity instruments measured at fair value through other comprehensive income, and investments in equity at fair value through profit or loss are \$889,175 and \$859,319 for the years ended December 31, 2023 and 2022, respectively.

iii Cash flow and fair value interest rate risk

(i) The Group's interest rate risk arises from long-term loans and short-term loans. Borrowings with floating rates expose the Group to cash flow interest rate risk, but part of the risks are offset by cash and cash equivalents with variable interest rates. Borrowings with fixed rates expose the Group to fair value interest rate risk. The Group's borrowings are mainly fixed and floating interest rates. During the years

ended December 31, 2023 and 2022, the Group's borrowings at variable rate were mainly denominated in USD.

- (ii) The Group manages its cash flow interest rate risk by using fixed-to-fixed interest rate swaps. Under these swaps, the Group agrees with other parties to exchange, at specified intervals (mainly quarterly), the difference between fixed contract rates and floating rate interest amounts calculated by reference to the agreed notional principal amounts.

(b) Credit risk

- i. Credit risk refers to the risk of financial loss to the Group arising from default by the clients or counterparties of financial instruments.

According to the Group's credit policy, each local entity in the Group is responsible for managing and analysing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. The Group assesses the credit quality of the customers by taking into account their financial position, past experience and other factors to conduct its internal risk management.

Individual risk limits are set based on internal or external ratings in accordance with limits set by the board of directors. The utilisation of credit limits is regularly monitored. Major credit risk arises from cash and cash equivalents, derivative financial instruments and other financial instruments. The counterparties are banks with good credit quality and financial institutions with investment grade or above and government agencies, so there is no significant compliance concerns and credit risk

- ii. The Group assumes that if the contract payments were past due over 90 days based on the terms, there has been a significant increase in credit risk on that instrument since initial recognition; if past due over 360 days, a default has occurred.
- iii. The following indicators are used to determine whether the credit impairment of debt instruments has occurred:
  - (i) It becomes probable that the issuer will enter bankruptcy or other financial reorganization due to their financial difficulties;
  - (ii) Default or delinquency in interest or principal repayments;
  - (iii) Adverse changes in national or regional economic conditions that are expected to cause a default.

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

	December 31, 2023	December 31, 2022
Not past due	\$ 861,038,332	\$ 1,078,204,591
Up to 90 days	10,558,960	17,726,196
91 to 180 days	2,096,667	3,971,822
181 to 270 days	1,558,199	2,999,238
271 to 360 days	1,679,586	303,471
Over 361 days	12,039,923	7,587,349
	<u>\$ 888,971,667</u>	<u>\$ 1,110,792,667</u>

The above aging analysis is based on days overdue.

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

	Individual	Group 1	Group 2	Group 3	Group 4	Total
December 31, 2023						
Expected loss rate	100%	0.05%	0.11%	0.05%~49.3%	0.55%~52.0%	
Total book value	\$ 14,773,358	\$ 564,212,830	\$ 259,295,088	\$ 24,323,385	\$ 26,367,006	\$ 888,971,667
Loss allowance	\$ 14,773,358	\$ 282,106	\$ 285,225	\$ 347,172	\$ 1,013,643	\$ 16,701,504
	Individual	Group 1	Group 2	Group 3	Group 4	Total
December 31, 2022						
Expected loss rate	100%	0.0375%	0.0875%	0.01%~56.9%	0.28%~60.0%	
Total book value	\$ 8,121,259	\$ 736,149,088	\$ 305,644,634	\$ 30,235,397	\$ 30,642,289	\$ 1,110,792,667
Loss allowance	\$ 8,121,259	\$ 276,056	\$ 267,439	\$ 2,768,429	\$ 669,313	\$ 12,102,496

- Group1. Standard Poor's, Fitch's, or Moody's rating of A-level, or rated as A-level in accordance with the Group's credit policies for those that have no external credit ratings.
- Group2. Standard Poor's or Fitch's rating of BBB, Moody's rating of Baa, or rated as B or C in accordance with the Group's credit policies for those that have no external credit ratings.
- Group3. Standard Poor's or Fitch's rating of BB + and below, or Moody's rating of Ba1 and below.
- Group4. Rated as other than A, B, or C in accordance with the Group's credit policies for those that have no external credit ratings.
- vi. As of December 31, 2023 and 2022, the Group calculated the expected loss rate based on historical overdue repayment to assess other receivables - related parties impairment losses and no allowance for uncollectible accounts was recognised for both years.
- vii. Movements in relation to the Group's loss allowance for accounts receivable (including related parties) is as follows:

	2023	2022
At January 1	\$ 12,102,496	\$ 7,551,020
Provision for impairment loss	4,686,208	4,402,403
Effect of foreign exchange	(87,200)	149,073
At December 31	<u>\$ 16,701,504</u>	<u>\$ 12,102,496</u>

(c)Liquidity risk

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

Non-derivative financial liabilities:

December 31, 2023	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	\$ 65,875,218	\$ 44,018,000	\$ 117,962,100	\$ 68,539,000	\$ 296,394,318
Long-term loans	20,018,168	32,057,659	2,178,362	6,869,919	61,124,108
Lease liabilities	5,742,360	4,074,455	7,712,286	7,007,536	24,536,637
	<u>\$ 91,635,746</u>	<u>\$ 80,150,114</u>	<u>\$ 127,852,748</u>	<u>\$ 82,416,455</u>	<u>\$ 382,055,063</u>
December 31, 2022	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	\$ 13,400,000	\$ 46,730,490	\$ 125,585,116	\$ 72,967,100	\$ 258,682,706
Long-term loans	19,686,350	20,791,056	27,787,591	7,198,105	75,463,102
Lease liabilities	8,333,100	5,232,958	7,807,735	8,295,637	29,669,430
	<u>\$ 41,419,450</u>	<u>\$ 72,754,504</u>	<u>\$ 161,180,442</u>	<u>\$ 88,460,842</u>	<u>\$ 363,815,238</u>

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

Derivative financial liabilities:

December 31, 2023	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Forward exchange contracts	\$ 6,284,274	\$ -	\$ -	\$ -	\$ 6,284,274
Cross currency swap contracts	596,945	-	-	-	596,945
	<u>\$ 6,881,219</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,881,219</u>
December 31, 2022	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Forward exchange contracts	\$ 3,509,310	\$ -	\$ -	\$ -	\$ 3,509,310
Cross currency swap contracts	85,719	-	-	-	85,719
	<u>\$ 3,595,029</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,595,029</u>

(3) Fair value information

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

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

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

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

B. Fair value information of investment property at cost is provided in Note 6(12).

C. Financial instruments not measured at fair value:

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

December 31, 2023				
	Book Value	Fair Value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	<u>\$ 296,394,318</u>	<u>\$ -</u>	<u>\$ 284,353,599</u>	<u>\$ -</u>
December 31, 2022				
	Book Value	Fair Value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	<u>\$ 258,682,706</u>	<u>\$ -</u>	<u>\$ 246,661,956</u>	<u>\$ -</u>

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

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

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

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

December 31, 2023	Level 1	Level 2	Level 3	Total
<u>Assets:</u>				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity instruments	\$ 573,966	\$ 1,463,097	\$ 386,570	\$ 2,423,633
Debt instruments	-	897,062	-	897,062
Beneficiary certificates	120,263	705,990	83,640,109	84,466,362
Derivatives	-	6,333,680	-	6,333,680
Financial assets at fair value through other comprehensive income				
Equity instruments	74,783,811	797,912	10,912,112	86,493,835
Accounts receivable expected factoring	-	86,795,129	-	86,795,129
Total	<u>\$ 75,478,040</u>	<u>\$ 96,992,870</u>	<u>\$ 94,938,791</u>	<u>\$ 267,409,701</u>
<u>Liabilities:</u>				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	<u>\$ -</u>	<u>\$ (6,881,219)</u>	<u>\$ -</u>	<u>\$ (6,881,219)</u>



December 31, 2022	Level 1	Level 2	Level 3	Total
<u>Assets:</u>				
<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>
<u>Liabilities:</u>				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	<u>\$ -</u>	<u>\$ (3,595,029)</u>	<u>\$ -</u>	<u>\$ (3,595,029)</u>

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

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

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

- ii. Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques or by reference to counterparty quotes. The fair value of financial instruments measured by using valuation techniques method can be referred to current fair value of instruments with similar terms and characteristics in substance, discounted cash flow method or other valuation methods, including calculated by applying model using market information available at the consolidated balance sheet date.
- iii. When assessing non-standard and low-complexity financial instruments, for example, debt instruments without active market, interest rate swap contracts, foreign exchange swap contracts and options, the Group adopts valuation technique that is widely used by market participants. The inputs used in the valuation method to measure these financial instruments are normally observable in the market.

- iv. The valuation of derivative financial instruments is based on valuation model widely accepted by market participants, such as present value techniques and option pricing models. Forward exchange contracts are usually valued based on the current forward exchange rate (Black-Scholes model).
  - v. The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group's financial and non-financial instruments. Therefore, the estimated value derived using valuation model is adjusted accordingly with additional inputs, for example, model risk or liquidity risk and etc. In accordance with the Group's management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments at the consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.
  - vi. The Group takes into account adjustments for credit risks to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty and the Group's credit quality.
- E. For the year ended December 31, 2023, there was no transfer between Level 1 and Level 2. For the year ended December 31, 2022, the shares of Didi Global Inc. held were transferred from Level 2 to Level 1 as they were released from the lock-up period in the second quarter.
- F. The following chart is the movement of Level 3 for the years ended December 31, 2023 and 2022:

	2023	2022
At January 1	\$ 103,637,137	\$ 105,221,164
Losses recognised in profit	(1,186,847)	(12,587,478)
Losses recognised in other comprehensive income	(3,811,233)	(6,217,153)
Acquired during the year	6,604,545	12,862,653
Sold during the year	(528,638)	(1,533,570)
Investment cost refund	(2,976,510)	(4,256,821)
Transfer out of Level 3	(6,516,617)	(84,059)
Effect of exchange rate changes	(283,046)	10,232,401
At December 31	<u>\$ 94,938,791</u>	<u>\$ 103,637,137</u>

- G. Investment segment is in charge of valuation procedures for fair value measurements being categorised within Level 3, which is to verify independent fair value of financial instruments. Such assessment is to ensure the valuation results are reasonable by applying independent information to make results close to current market conditions, confirming the resource of information is independent, reliable and in line with other resources and represented as the exercisable price, and frequently calibrating valuation model, performing

back-testing, updating inputs used to the valuation model and making any other necessary adjustments to the fair value. Investment segment sets up valuation policies, valuation processes and rules for measuring fair value of financial instruments and ensures compliance with the related requirements in IFRSs.

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

	Fair value at December 31, 2023	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 1,978,585</u>	Market comparable companies	Revenue multiple	0.20~16.69 (2.47)	The higher the revenue multiple, net value multiple and value to NIAT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Net value multiple	0.27~10.72 (5.90)	
			Discount for lack of marketability	20.00%~38.00% (25.78%)	
			Value to NIAT multiple	0.26~10.15 (6.98)	
	<u>\$ 2,386,182</u>	Stock value in complex capital structure	Discount for lack of marketability	20.00%~38.00% (26.53%)	The higher the expected equity value volatility, revenue multiple, net value multiple and value to NIAT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	27.77%~80.12% (48.81%)	
			Revenue multiple	1.40~7.63 (6.71)	
			Net value multiple	0.55~19.09 (5.70)	
			Value to NIAT multiple	0.56~26.87 (10.63)	
	<u>\$ 1,247,793</u>	Net assets value	Discount for lack of marketability	13.00%~30.00% (18.88%)	The higher the discount for lack of marketability, the lower the fair value.

	Fair value at December 31, 2023	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 123,020</u>	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 5,563,102</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	<u>\$ 52,852,463</u>	Net assets value	Discount for lack of marketability	1.85%~8.48% (5.33%)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 29,909,421</u>	Stock value in complex capital structure	Discount for lack of marketability	1.33%	The higher expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	21.98%	
	<u>\$ 878,225</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable
	Fair value at December 31, 2022	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 2,444,358</u>	Market comparable companies	Revenue multiple	0.2~16.69 (5.81)	The higher the revenue multiple, net value multiple, value to NIAT multiple and value to EBIT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Net value multiple	0.27~8.49 (6.97)	
			Discount for lack of marketability	16.00%~41.00% (25.72%)	
			Value to NIAT multiple	0.26~7.23 (5.04)	
			Value to EBIT multiple	9.68	

	Fair value at December 31, 2022	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 3,081,529</u>	Stock value in complex capital structure	Weighted average cost of capital	15.99%	The higher the expected equity value volatility, revenue multiple, long- term revenue growth rate, long-term pre- tax operating margin, net value multiple and value to NIAT multiple, the higher the fair value; the higher the discount for lack of marketability, discount for lack of control and weighted average cost of capital, the lower the fair value.
			Long-term revenue growth rate	2.20%	
			Long-term pre- tax operating margin	45.00%	
			Discount for lack of marketability	19.00%~38.00% (24.98%)	
			Discount for lack of control	20.21%	
			Expected equity value volatility	33.12%~90.45% (51.64%)	
			Revenue multiple	1.4~7.63 (5.49)	
			Net value multiple	0.55~17.01 (7.55)	
			Value to NIAT multiple	0.56~26.02 (6.26)	
	<u>\$ 7,277,595</u>		Discount for lack of marketability	5.39%~29.00% (8.39%)	
		Net assets value			The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 351,487</u>	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 6,246,940</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable

	Fair value at December 31, 2022	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Venture capital shares and private equity fund investment	<u>\$ 52,507,209</u>	Net assets value	Discount for lack of marketability	1.85%~8.48% (5.32%)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 30,763,835</u>	Stock value in complex capital structure	Discount for lack of marketability	1.35%	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 920,115</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable
Non-derivative debt instrument:					
Financial bond	<u>\$ 44,069</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable

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

			December 31, 2023			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument and beneficiary certificates	Discount for lack of control and marketability	±1%	<u>\$ 859,154</u>	<u>\$ (859,154)</u>	<u>\$ 93,971</u>	<u>\$ (93,971)</u>
			December 31, 2022			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument and beneficiary certificates	Discount for lack of control and marketability	±1%	<u>\$ 923,757</u>	<u>\$ (923,757)</u>	<u>\$ 124,784</u>	<u>\$ (124,784)</u>

### 13. SUPPLEMENTARY DISCLOSURES

#### (1) Significant transactions information

- A. Loans to others: Refer to table 1.
- B. Provision of endorsements and guarantees to others: Refer to table 2.
- C. Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Refer to table 3.
- D. Acquisition or sale of the same security with the accumulated cost reaching NT\$300 million or 20% of paid-in capital or more: Refer to table 4.
- E. Acquisition of real estate reaching NT\$300 million or 20% of paid-in capital or more: Refer to table 5.
- F. Disposal of real estate reaching NT\$300 million or 20% of paid-in capital or more: Refer to table 6.
- G. Purchases or sales of goods from or to related parties reaching NT\$100 million or 20% of paid-in capital or more: Refer to table 7.
- H. Receivables from related parties reaching NT\$100 million or 20% of paid-in capital or more: Refer to table 8.
- I. Trading in derivative instruments undertaken during the reporting periods: Refer to Notes 6(2).
- J. Significant inter-company transactions during the reporting periods: Refer to table 9.

#### (2) Information on investees

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

#### (3) Information on investments in Mainland China

- A. Basic information: Refer to table 11.
- B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area: The Company appointed Foxconn (Far East) Limited's Mainland investee to render processing services and to trade. The transactions were eliminated in the consolidated financial statements. For significant transactions of processing services, trading, receivables and payables, endorsements and guarantees or collaterals provided, and financing, refer to Notes 13(1) A, B, G and H.

#### (4) Major shareholders

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

### 14. SEGMENT INFORMATION

#### (1) General information

The Group has adopted eCMMS (E-enabled Components, Modules, Moves & Services) strategy, and provided a one-stop shop to its customers, which are primarily in the 3C

industries, with a total solution for design, development, engineering, procurement, manufacturing, logistics and after-sales service.

The Group segregates group systems from both a customer service and product perspective. Each segment's performance is assessed based on the operating results of different group systems in the consolidated financial statements reported for review by the chief operating decision maker.

## (2) Measurement of segment information

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

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



(3) Segment information

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

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

Year ended December 31, 2023 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	\$ 4,241,183	\$ 2,075,687	\$ 175,268	\$ 122,945	\$ (452,862)	\$ 6,162,221
Internal revenue	68,017	13,392	34,087	23,933	(139,429)	-
Operating revenue	<u>\$ 4,309,200</u>	<u>\$ 2,089,079</u>	<u>\$ 209,355</u>	<u>\$ 146,878</u>	<u>\$ (592,291)</u>	<u>\$ 6,162,221</u>
Depreciation and amortisation	<u>\$ 34,696</u>	<u>\$ 30,491</u>	<u>\$ 4,580</u>	<u>\$ 13,771</u>	<u>\$ -</u>	<u>\$ 83,538</u>
Segment operating income (loss)	<u>\$ 67,858</u>	<u>\$ 96,891</u>	<u>\$ (5,805)</u>	<u>\$ 3,395</u>	<u>\$ 4,189</u>	<u>\$ 166,528</u>

  

Year ended December 31, 2022 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	\$ 4,473,413	\$ 2,246,219	\$ 228,546	\$ 124,410	\$ (445,591)	\$ 6,626,997
Internal revenue	71,781	13,770	60,076	29,097	(174,724)	-
Operating revenue	<u>\$ 4,545,194</u>	<u>\$ 2,259,989</u>	<u>\$ 288,622</u>	<u>\$ 153,507</u>	<u>\$ (620,315)</u>	<u>\$ 6,626,997</u>
Depreciation and amortisation	<u>\$ 36,712</u>	<u>\$ 21,230</u>	<u>\$ 4,903</u>	<u>\$ 12,757</u>	<u>\$ -</u>	<u>\$ 75,602</u>
Segment operating income (loss)	<u>\$ 77,318</u>	<u>\$ 92,030</u>	<u>\$ (2,961)</u>	<u>\$ 3,404</u>	<u>\$ 3,997</u>	<u>\$ 173,788</u>

The descriptions for the above group systems are as follows:

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

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

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

Others: Includes other listed subsidiaries and its subsidiaries.

(4) Information on product types

Information on revenue from external customers by product types for the years ended December 31, 2023 and 2022 is as follows:

	Years ended December 31,	
	2023	2022
	Revenue (in millions)	Revenue (in millions)
Smart Consumer Electronics	\$ 3,351,369	\$ 3,504,831
Cloud and Networking Products	1,377,392	1,550,827
Computing Products	1,077,459	1,214,403
Components and Others	356,001	356,936
	<u>\$ 6,162,221</u>	<u>\$ 6,626,997</u>

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

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

(5) Geographical information

Geographical information for the years ended December 31, 2023 and 2022 is as follows:

	Year ended December 31, 2023		Year ended December 31, 2022	
	Revenue	Non-current assets	Revenue	Non-current assets
U.S.A	\$ 2,111,855,455	\$ 57,915,260	\$ 2,368,474,831	\$ 55,276,598
Ireland	1,217,556,102	8,610	2,172,848,320	12,278
China	309,952,970	285,900,965	375,375,096	276,975,119
Singapore	1,360,723,592	14,268	502,524,723	58,424
Japan	256,301,666	230,161	282,235,294	401,814
Vietnam	2,351,356	42,343,676	1,543,635	36,282,517
Mexico	5,380,340	30,874,363	5,214,302	22,281,705
India	178,576,234	22,267,913	131,068,100	12,565,132
Taiwan	106,602,729	36,144,902	134,593,612	70,276,448
Others	612,920,915	24,495,541	653,118,837	13,190,310
	<u>\$ 6,162,221,359</u>	<u>\$ 500,195,659</u>	<u>\$ 6,626,996,750</u>	<u>\$ 487,320,345</u>

(6) Major customer information

Major customer information for the years ended December 31, 2023 and 2022 is as follows:

	Years ended December 31,	
	2023	2022
	Revenue (in millions)	Revenue (in millions)
Client E	<u>\$ 3,606,600</u>	<u>\$ 3,672,817</u>

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Loans to others  
December 31, 2023

Table 1

Expressed in thousands of TWD  
(Except as otherwise indicated)

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2023	Balance at December 31, 2023	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
0	Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd.	Other Receivables	Y	\$ 5,000,000	\$5,000,000	\$ -	N/A	2	\$ -	Business operation	\$ -	None	\$ -	\$ 149,310,910	\$ 597,243,641	Note 1
1	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Other Receivables	Y	4,445,000	-	-	N/A	2	-	Business operation	-	None	-	105,253,142	210,506,284	Note 3
2	Fujin Precision Industrial (Jincheng) Co., Ltd.	Inner Mongolia Xin Jing Photovoltaic Power Generation Co., Ltd.	Other Receivables	Y	600,075	540,875	540,875	2.555	2	-	Business operation	-	None	-	65,392,456	130,784,912	Note 3
3	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Shandong Chengshang Energy Co., Ltd.	Other Receivables	Y	155,575	-	-	N/A	2	-	Business operation	-	None	-	103,867,331	207,734,663	Note 3
3	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Dongying PV Technology Co., Ltd.	Other Receivables	Y	355,600	255,293	255,293	2.555	2	-	Business operation	-	None	-	103,867,331	207,734,663	Note 3
4	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	FuYang Soleros Technology (Nanyang) Co., Ltd.	Other Receivables	Y	2,000,250	1,817,340	1,817,340	2.555	2	-	Business operation	-	None	-	314,678,665	629,357,331	Note 3
4	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Lankao YuFu Precision Technology Co., Ltd.	Other Receivables	Y	2,222,500	-	-	N/A	2	-	Business operation	-	None	-	314,678,665	629,357,331	Note 3
4	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	First Special Material (Henan) Limited	Other Receivables	Y	66,675	-	-	N/A	2	-	Business operation	-	None	-	314,678,665	629,357,331	Note 3
5	AFE Inc.	iCana Inc.	Other Receivables	Y	142,692	135,124	135,124	5.99	2	-	Business operation	-	None	-	2,035,985	4,071,970	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2023	Balance at December 31, 2023	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
														Item			
5	AFE Inc.	FEWI Development Corporation	Other Receivables	Y	\$ 150,200	\$ -	\$ -	N/A	2	\$ -	Business operation/ Debt repayment	\$ -	None	\$ -	\$ 2,035,985	\$ 4,071,970	Note 3
6	Foxconn EV Technology Inc.	Foxconn EV System LLC	Other Receivables	Y	324,300	307,100	307,100	5.97	2	-	Business operation	-	None	-	11,524,793	23,049,587	Note 3
7	Hyield Venture Capital Co., Ltd.	Foxnum Technology Co., Ltd.	Other Receivables	Y	7,500	-	-	N/A	2	-	Business operation	-	None	-	2,907,624	11,630,495	Note 2
7	Hyield Venture Capital Co., Ltd.	Bon Shin International Investment Co., Ltd.	Other Receivables	Y	100,000	100,000	-	N/A	2	-	Business operation	-	None	-	2,907,624	11,630,495	Note 2
8	Bon Shin International Investment Co., Ltd.	iCana Ltd.	Other Receivables	Y	166,400	166,400	166,400	1.00	2	-	Business operation	-	None	-	2,633,026	10,532,105	Note 2
8	Bon Shin International Investment Co., Ltd.	PowerX Semiconductor Corporation	Other Receivables	Y	400,000	400,000	400,000	2.15	2	-	Business operation	-	None	-	2,633,026	10,532,105	Note 2
9	Fenix Industria de Eletronicos Ltda.	Foxconn MOEBG Industria de Eletronicos Ltda.	Other Receivables	Y	674,898	664,577	664,577	0.00	2	-	Business operation	-	None	-	2,529,108	5,058,217	Note 3
10	Foxconn (Far East) Limited	eCMMS Precision Singapore Pte. Ltd.	Other Receivables	Y	7,327,800	-	-	N/A	2	-	Business operation	-	None	-	3,041,186,894	6,082,373,789	Note 3
11	Foxconn Brasil Industria e Comercio Ltda.	Foxconn MOEBG Industria de Eletronicos Ltda.	Other Receivables	Y	4,370,768	3,670,994	3,670,994	0.00	2	-	Business operation	-	None	-	39,847,523	79,695,046	Note 3
12	Foxconn S.A. B.V.	Foxconn Rus, LLC	Other Receivables	Y	5,042	4,922	4,922	6.40	2	-	Business operation	-	None	-	532,718	1,065,436	Note 3
13	SMART Technologies Corporation	SMART Technologies ULC	Other Receivables	Y	818,858	775,428	775,428	4.74	2	-	Business operation	-	None	-	298,621,820	597,243,641	Note 3
14	SMART Technologies Inc.	SMART Technologies ULC	Other Receivables	Y	5,795,250	5,591,051	5,591,051	0.000~5.000	2	-	Business operation	-	None	-	298,621,820	597,243,641	Note 3
15	SMART Technologies ULC	SMART Technologies (China) Co., Ltd.	Other Receivables	Y	56,896	-	-	N/A	2	-	Business operation	-	None	-	298,621,820	597,243,641	Note 3
16	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Other Receivables	Y	3,758,700	3,028,900	2,379,850	2.415~2.555	2	-	Business operation	-	None	-	53,980,495	107,960,990	Note 3

Table 1 Page 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2023	Balance at December 31, 2023	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
							Item	Value									
17	Fuding Electronic Technology (Jiashan) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Other Receivables	Y	\$ 4,267,200	\$3,851,030	\$ 3,851,030	2.50	2	\$ -	Business operation	\$ -	None	\$ -	\$ 78,548,826	\$ 157,097,653	Note 3
17	Fuding Electronic Technology (Jiashan) Co., Ltd.	Beijing HengYu New Energy Auto Rental Co., Ltd.	Other Receivables	Y	156,464	152,310	152,310	4.00	2	-	Business operation	-	None	-	3,927,441	15,709,765	Note 3
18	Dong Guan Hong Song Precision Component Co.,	Foxconn Technology Group Co., Ltd.	Other Receivables	Y	44,450	-	-	N/A	2	-	Business operation	-	None	-	739,622	1,479,244	Note 3
19	Foxconn Technology Group Co., Ltd.	Shenzhen Fu Rong Inclusive Finance Co., Ltd.	Other Receivables	Y	800,100	-	-	N/A	2	-	Business operation	-	None	-	322,811,448	645,622,896	Note 3
20	Ur Materials (ShenZhen) Co., Ltd.	Ur Material Technology (Guangzhou) Co., Ltd.	Other Receivables	Y	75,565	60,578	60,578	3.195	2	-	Business operation	-	None	-	2,948,358	5,896,715	Note 3
21	FIH Co., Ltd.	Bharat Taiwan Corporation	Other Receivables	Y	10,000	-	-	N/A	2	-	Business operation	-	None	-	213,356	853,425	Note 6
22	Bharat FIH Limited	Rising Stars Hi Tech Private Limited	Other Receivables	Y	3,930,080	2,948,000	1,842,500	7.2~7.5	2	-	Business operation	-	None	-	23,161,354	46,322,707	Note 6
23	FIH Mobile Limited	Chief Expertise Limtied	Other Receivables	Y	3,559,504	3,370,717	3,370,717	0.00	2	-	Business operation	-	None	-	4,786,111	19,144,443	Note 6
23	FIH Mobile Limited	TNS Limited	Other Receivables	Y	3,152,924	2,922,593	2,922,593	0.00	2	-	Business operation	-	None	-	4,786,111	19,144,443	Note 6
23	FIH Mobile Limited	Wonderful Stars Pte. Ltd.	Other Receivables	Y	1,297,200	1,228,400	1,228,400	0.00	2	-	Business operation	-	None	-	4,786,111	19,144,443	Note 6
23	FIH Mobile Limited	Fushan Technology (Vietnam) Limited Liability	Other Receivables	Y	300,400	-	-	N/A	2	-	Business operation	-	None	-	4,786,111	19,144,443	Note 6
24	Honxun Electrical Industry (Hangzhou) Co.,	FIH (TianJin) Precision Industry Co., Ltd.	Other Receivables	Y	110,550	108,175	108,175	3.65	2	-	Business operation	-	None	-	23,104,639	46,209,277	Note 6
25	FIH Precision Componet (Beijing) Co., Ltd.	FIH (TianJin) Precision Industry Co., Ltd.	Other Receivables	Y	111,125	-	-	N/A	2	-	Business operation	-	None	-	24,650,533	49,301,067	Note 6
25	FIH Precision Componet (Beijing) Co., Ltd.	TNS Mobile (Beijing) Co., Ltd.	Other Receivables	Y	1,506,855	1,081,750	1,081,750	2.555	2	-	Business operation	-	None	-	24,650,533	49,301,067	Note 6

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2023	Balance at December 31, 2023	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
25	FIH Precision Componet (Beijing) Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Other Receivables	Y	\$ 5,748,600	\$5,625,100	\$ 5,625,100	2.555	2	\$ -	Business operation	\$ -	None	\$ -	\$ 24,650,533	\$ 49,301,067	Note 6
26	FIH Precision Electronics (Langfang) Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Other Receivables	Y	5,334,000	4,327,000	4,327,000	2.555	2	-	Business operation	-	None	-	36,589,225	73,178,451	Note 6
26	FIH Precision Electronics (Langfang) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Other Receivables	Y	444,500	-	-	N/A	2	-	Business operation	-	None	-	36,589,225	73,178,451	Note 6
27	Guizhou Fuzhikang Precision Electronics Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Other Receivables	Y	1,326,600	1,298,100	1,298,100	2.555	2	-	Business operation	-	None	-	5,415,157	10,830,314	Note 6
27	Guizhou Fuzhikang Precision Electronics Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Other Receivables	Y	1,773,200	-	-	N/A	2	-	Business operation	-	None	-	5,415,157	10,830,314	Note 6
28	Foxconn Interconnect Technology Singapore Pte. Ltd.	FIT Voltaira Group GmbH	Other Receivables	Y	312,600	307,100	307,100	5.70	2	-	Business operation	-	None	-	14,167,823	28,335,647	Note 4
28	Foxconn Interconnect Technology Singapore Pte. Ltd.	FIT Voltaira Morocco S.A.R.L.	Other Receivables	Y	312,600	307,100	307,100	5.70	2	-	Business operation	-	None	-	14,167,823	28,335,647	Note 4
28	Foxconn Interconnect Technology Singapore Pte. Ltd.	Sound Solutions (Hong Kong) Co., Limited	Other Receivables	Y	619,728	619,728	619,728	5.70	2	-	Business operation	-	None	-	14,167,823	28,335,647	Note 4
29	Foxconn OE Technologies Singapore Pte. Ltd.	Foxconn Interconnect Technology Singapore Pte. Ltd.	Other Receivables	Y	625,200	614,200	614,200	0.00	2	-	Business operation	-	None	-	1,250,081	2,500,162	Note 4
30	Fuding Precision Component (Shenzhen) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	1,510,113	1,477,671	1,477,671	3.105	2	-	Business operation	-	None	-	3,218,653	6,437,307	Note 4

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2023	Balance at December 31, 2023	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
31	Fuyu Electronical Technology (Huaian) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	\$ 488,950	\$ 475,970	\$ 475,970	3.55~3.65	2	\$ -	Business operation	\$ -	None	\$ -	\$ 2,620,218	\$ 5,240,435	Note 4
32	Shunsin Technology Holdings Limited	ShunSin Technology (Bac Giang, Vietnam) Limited	Other Receivables	Y	565,560	-	-	N/A	2	-	Business operation	-	None	-	633,391	2,533,564	Note 5
32	Shunsin Technology Holdings Limited	ShunYun Technology Holdings Limited	Other Receivables	Y	452,768	-	-	N/A	2	-	Business operation	-	None	-	633,391	2,533,564	Note 5
33	ShunYun Technology Holdings Limited	Shunsin Technology Holdings (Hong Kong) Limited	Other Receivables	Y	718,335	141,060	140,835	0.00	2	-	Business operation	-	None	-	7,688,224	7,688,224	Note 5
34	Jusda Europe S.R.O.	Jusda NL, B.V.	Other Receivables	Y	29,313	-	-	N/A	2	-	Business operation	-	None	-	1,840,155	3,680,310	Note 3
35	Jusda International Limited	Jusda Europe S.R.O.	Other Receivables	Y	45,720	-	-	N/A	2	-	Business operation	-	None	-	22,103,657	44,207,314	Note 3
35	Jusda International Limited	Jusda Supply Chain Management Mexico S. De R.L. De C.V.	Other Receivables	Y	85,344	-	-	N/A	2	-	Business operation	-	None	-	22,103,657	44,207,314	Note 3
36	Shenzhen Fertile Plan International Logistics Co., Ltd.	Guangxi Yuchi Zhilian Technology Co., Ltd.	Other Receivables	Y	577,850	475,970	475,970	3.60	2	-	Business operation	-	None	-	9,234,284	18,468,569	Note 3
36	Shenzhen Fertile Plan International Logistics Co., Ltd.	Guangzhou Jusda Supply Chain Management Co., Ltd.	Other Receivables	Y	44,450	-	-	N/A	2	-	Business operation	-	None	-	9,234,284	18,468,569	Note 3
37	Jusda Supply Chain Management International Co., Ltd.	Jusda Energy Technology (Shanghai) Co., Ltd.	Other Receivables	Y	135,650	64,905	64,905	3.90	2	-	Business operation	-	34 units of tank containers and one unit of crane held by Jusda Energy Technology (Shanghai) Co., Ltd.	99,293	2,499,754	9,999,017	Note 7

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2023	Balance at December 31, 2023	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
38	Fulian Technology (Jiyuan) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Other Receivables	Y	\$12,001,500	\$ -	\$ -	N/A	2	\$ -	Business operation	\$ -	None	\$ -	\$ 182,084,793	\$ 303,474,655	Note 8
39	Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Other Receivables	Y	886,600	-	-	N/A	2	-	Business operation	-	None	-	182,084,793	303,474,655	Note 8
40	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Other Receivables	Y	3,537,600	3,461,600	3,461,600	2.555	2	-	Business operation	-	None	-	182,084,793	303,474,655	Note 8
41	Cloud Network Technology Kft.	FII USA Inc.	Other Receivables	Y	9,845,748	-	-	N/A	2	-	Business operation	-	None	-	182,084,793	303,474,655	Note 8
42	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Other Receivables	Y	5,106,800	-	-	N/A	2	-	Business operation	-	None	-	182,084,793	303,474,655	Note 8
42	IPL International Limited	Focus PC Enterprises Limited	Other Receivables	Y	22,743,826	22,743,826	22,743,826	0.00	2	-	Business operation	-	None	-	182,084,793	303,474,655	Note 8
42	IPL International Limited	Cloud Network Technology Kft.	Other Receivables	Y	30,095,002	18,702,390	18,702,390	5.060~5.320	2	-	Business operation	-	None	-	182,084,793	303,474,655	Note 8
42	IPL International Limited	Foxconn CZ S.R.O.	Other Receivables	Y	7,838,700	6,142,000	6,142,000	0.00	2	-	Business operation	-	None	-	182,084,793	303,474,655	Note 8
42	IPL International Limited	Ingrasys Technology Mexico S.A. de C.V.	Other Receivables	Y	2,497,110	2,364,670	2,364,670	0.00	2	-	Purchase equipment	-	None	-	182,084,793	303,474,655	Note 8
43	Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Other Receivables	Y	9,073,100	6,490,500	6,490,500	2.415	2	-	Business operation/ Debt repayment	-	None	-	182,084,793	303,474,655	Note 8
44	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fu Huake Precision Industry (Shenzhen) Co. Ltd.	Other Receivables	Y	26,226	-	-	N/A	2	-	Debt repayment	-	None	-	182,084,793	303,474,655	Note 8
45	Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Other Receivables	Y	11,112,500	-	-	N/A	2	-	Business operation	-	None	-	182,084,793	303,474,655	Note 8



No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2023	Balance at December 31, 2023	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
46	Foxconn Singapore Pte. Ltd.	PCE Paragon Solutions (Mexico) S.A. de C.V.	Other Receivables	Y	\$ 1,182,335	\$1,182,335	\$ 1,182,335	4.00	2	\$ -	Business operation	\$ -	None	\$ -	\$ 110,699,965	\$ 221,399,930	Note 3

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

The Company provides loans to Hyield Venture Capital Co., Ltd., Bon Shin International Investment Co., Ltd., Hon Chi International Investment Co., Ltd., Hon Yuan International Investment Co., Ltd., and Lin Yih International Investment Co., Ltd., with a shared limit no more than NT\$5 billion. Since there is no company that the Company has granted loans to, Hyield Venture Capital Co., Ltd. acts as the representative of the borrower to disclose.

When the Company actually grants loans to, the actual amount of loans will be disclosed.

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

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

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

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

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

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

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

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

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

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

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

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

Note 7: The policy for loans granted by Jusda Supply Chain Management International Co., Ltd. is as follows: ceiling on total loans to all parties is 40% of the net assets value of lender; limit on loans to a single party is 10% of the net assets value of lender.

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

value of FII; limit on loans granted by a subsidiary to a single party is 20% of the net assets value of FII. The policy for loans granted by overseas subsidiaries (outside Taiwan) of which Foxconn Industrial Internet Co., Ltd. (FII) directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 50% of the net assets value of FII; limit on loans granted by a subsidiary to a single party is 30% of the net assets value of FII.

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

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

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

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

Table 2

Expressed in thousands of TWD  
(Except as otherwise indicated)

No.	Endorser/ guarantor	Party being endorsed/guaranteed		Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of December 31, 2023	Outstanding endorsement/ guarantee amount at December 31, 2023	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements /guarantees by parent company to subsidiary	Provision of endorsements /guarantees by subsidiary to parent company	Provision of endorsements /guarantees to the party in Mainland China	Footnote
		Company name	Relationship with the endorser/ guarantor											
0	Hon Hai Precision Industry Co., Ltd.	AFE, Inc.	2	\$ 746,554,551	\$ 35,632,463	\$ 33,742,613	\$ 33,742,613	\$ -	2.26	\$ 1,493,109,102	Y	N	N	4、 9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn EV System LLC	2	746,554,551	6,323,850	5,988,450	5,988,450	-	0.40	1,493,109,102	Y	N	N	4、 9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	2	746,554,551	129,720,000	122,840,000	59,354,753	-	8.23	1,493,109,102	Y	N	N	4、 6、 9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, spol. S R.O.	2	746,554,551	5,206,500	5,097,000	1,019,400	-	0.34	1,493,109,102	Y	N	N	4、 9
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	2	746,554,551	32,430,000	30,710,000	30,710,000	-	2.06	1,493,109,102	Y	N	N	4、 6、 9
0	Hon Hai Precision Industry Co., Ltd.	Fuyu properties (Shanghai) Co., Ltd.	2	746,554,551	567,525	537,425	537,425	-	0.04	1,493,109,102	Y	N	Y	4、 9
1	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Lankao YuFu Precision Technology Co., Ltd.	3	157,339,333	3,127,722	1,193,588	1,193,588	-	0.08	157,339,333	N	N	Y	5、 9

No.	Endorser/ guarantor	Party being endorsed/guaranteed		Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of December 31, 2023	Outstanding endorsement/ guarantee amount at December 31, 2023	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements /guarantees by parent company to subsidiary	Provision of endorsements /guarantees by subsidiary to parent company	Provision of endorsements /guarantees to the party in Mainland China	Footnote
		Company name	Relationship with the endorser/ guarantor											
2	Jusda International Limited	Jusda Europe S.R.O.	2	\$ 11,051,829	\$ 708,504	\$ 708,504	\$ 354,252	\$ -	0.05	\$ 11,051,829	N	N	N	6、 9
2	Jusda International Limited	Jusda Supply Chain Management Mexico S. De R.L. De C.V.	2	11,051,829	383,875	383,875	383,875	-	0.03	11,051,829	N	N	N	6、 9
3	SMART Technologies Inc.	SMART Technologies ULC	2	298,621,820	1,459,350	1,381,950	-	-	0.09	746,554,551	N	N	N	6、 9
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Shanghai Fujingtong Business Factoring Limited	3	86,720,029	4,000,500	-	-	-	0.00	86,720,029	N	N	Y	5、 9
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Shenzhen Fu Rong Inclusive Finance Co., Ltd.	3	86,720,029	6,334,125	6,165,975	1,341,370	-	0.41	86,720,029	N	N	Y	5、 9
5	Shunsin Technology Holdings Limited	ShunYun Technology Holdings Limited	2	3,166,955	1,945,800	-	-	-	30.72	6,333,910	N	N	N	6、 9
6	Foxconn Industrial Internet Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	2	303,474,655	136,206,000	110,556,000	30,710,000	-	7.40	606,949,310	N	N	N	6、 9
7	FIH Mobile Limited	FIH (Hong Kong) Limited	2	47,861,107	9,681,000	9,213,000	-	-	0.62	47,861,107	N	N	N	7、 9
8	FIH Mexico Industry S.A. de C.V.	FIH (Hong Kong) Limited	3	3,384,808	2,072,640	-	-	-	0.00	6,769,616	N	N	N	7、 9
9	S&B Industry Inc.	FIH (Hong Kong) Limited	3	2,545,570	810,750	-	-	-	0.00	5,091,139	N	N	N	7、 9
10	Great Promote Limited	FIH (Hong Kong) Limited	3	1,932,903	324,300	-	-	-	0.00	3,865,806	N	N	N	7、 9

Table 2 Page 2

No.	Endorser/ guarantor	Party being endorsed/guaranteed		Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of December 31, 2023	Outstanding endorsement/ guarantee amount at December 31, 2023	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements /guarantees by parent company to subsidiary	Provision of endorsements /guarantees by subsidiary to parent company	Provision of endorsements /guarantees to the party in Mainland China	Footnote
		Company name	Relationship with the endorser/ guarantor											
11	Extra High Enterprises Limited	FIH (Hong Kong) Limited	3	\$ 1,383,491	\$ 421,590	\$ -	\$ -	\$ -	0.00	\$ 2,766,981	N	N	N	7, 9
12	Foxconn (Far East) Limited	Foxconn Slovakia, spol. S R.O.	3	1,520,593,447	9,681,000	9,213,000	-	-	0.62	1,520,593,447	N	N	N	5, 8, 9
12	Foxconn (Far East) Limited	eCMMS Precision Singapore Pte. Ltd.	3	1,520,593,447	7,059,400	-	-	-	0.00	1,520,593,447	N	N	N	5, 8, 9
12	Foxconn (Far East) Limited	Foxconn EV Technology Inc.	3	1,520,593,447	6,486,000	6,142,000	6,142,000	-	0.41	1,520,593,447	N	N	N	5, 9
13	Hyield Venture Capital Co., Ltd.	Foxconn EV Singapore Holdings Pte. Ltd.	2	29,076,236	15,000,000	15,000,000	15,000,000	-	1.00	29,076,236	N	N	N	5, 9

Note 1: Having business relationship.

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

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

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

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

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

The endorsements and guarantees of the Company's domestic subsidiaries should not be in excess of 100% of the endorser/guarantor's net assets for a single party, and the total amount of endorsements and guarantees should not be in excess of 100% of the endorser/guarantor's net assets.

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

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

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

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

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

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

Foxconn (Far East) Limited, Competition Team Technologies Limited, Foxconn Singapore Pte Ltd., ECMMS Precision Singapore Pte. Ltd. and Falcon Precision Trading Pte. Ltd. share the limit of guarantees on medium-term note (MTN) issuance platform of US\$5 billion, of which Competition Team Technologies Limited has utilised US\$1 billion, and the other three corporations including Foxconn Singapore Pte Ltd., ECMMS Precision Singapore Pte. Ltd. and Falcon Precision Trading Pte. Ltd. have not utilised the limit of guarantees. In order to avoid duplicate announcements, the remaining amount of US\$4 billion is hereby included in the calculation of Foxconn (Far East) Limited.

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

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

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

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

The limit on endorsements/guarantees is calculated as follows:

Company name	Limit on endorsements/ guarantees provided for a single party	Ceiling on total amount of endorsements/guarantees provided
FIH Mobile Limited	47,861,107	47,861,107
FIH Mexico Industry S A.de C.V.	3,384,808	6,769,616
S&B Industry, Inc.	2,545,570	5,091,139
Great Promote Limited	1,932,903	3,865,806
Eliteday Enterprises Limited	322,957	645,915
Extra High Enterprises Limited	1,383,491	2,766,981
FIH Co., Ltd.	2,133,562	4,267,124
FIH ( Hong Kong ) Limited	-	-

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

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

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

Table 3

Expressed in thousands of TWD  
(Except as otherwise indicated)

		As of December 31, 2023						
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	(1)	127,212	\$ 1,819,149	1	\$ 1,819,149	
"	Shieh Yong Investment Co., Ltd.	None	(1)	32,507	257,555	2	257,555	
"	Usun Technology Co., Ltd.	None	(1)	5,180	155,400	8	155,400	
"	Amphastar Pharmaceuticals, Inc.	None	(1)	132	250,863	-	250,863	
"	Ceer National Automotive Company	None	(1)	23,370	853,750	8	853,750	
"	Sonatus Inc.	None	(1)	2,000	234,573	-	234,573	
"	Far EasTone Telecommunications Co., Ltd.	None	(1)	117,084	9,343,269	3	9,343,269	
"	Shin Kong Life unsecured cumulative Subordinated Corporate Bonds	None	(3)	-	1,600,000	-	1,600,000	
"	Others (Note 3)	None	(1)	-	220	-	220	
Bon Shin International Investment Co., Ltd. and subsidiaries	Simple Technology Co., Ltd.	None	(1)	7,730	3,246,788	4	3,246,788	
"	Fitipower Integrated Technology Inc.	None	(1)	6,851	1,764,133	6	1,764,133	
"	Advanced Optoelectronic Technology Inc.	Other related party	(1)	7,467	221,023	5	221,023	
"	G-TECH Optoelectronics Corporation	None	(1)	2,669	64,984	2	64,984	
"	Advanced Microelectronic Products, Inc.	None	(1)	907	7,139	1	7,139	
"	Shin Kong Life unsecured cumulative Subordinated Corporate Bonds	None	(3)	-	270,000	-	270,000	
"	Others (Note 3)	None	(1)(2)	-	175,760	-	175,760	
Hon Yuan International Investment Co., Ltd.	Taisic Materials Corp.	None	(1)	5,000	347,557	10	347,557	
"	G-TECH Optoelectronics Corporation	None	(1)	10,119	246,403	7	246,403	
"	Cybertan Technology Inc.	Other related party	(1)	10,035	220,276	3	220,276	
"	Fitipower Integrated Technology Inc.	None	(1)	1,092	281,190	1	281,190	
"	Usun Technology Co., Ltd.	None	(1)	784	23,520	1	23,520	
"	Others (Note 3)	None	(1)	-	238	-	238	
Lin Yih International Investment Co., Ltd. and subsidiaries	Gogoro Inc.	None	(1)	2,000	158,464	1	158,464	
"	HH-CTBC Partnership, L.P.	None	(2)	-	362,448	-	362,448	
"	Heng Fong Energy Co., Ltd.	None	(1)	20,500	186,329	10	186,329	

				As of December 31, 2023				
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	Cybertan Technology Inc.	Other related party	(1)	3,451	\$ 75,749	1	\$ 75,749	
"	Others (Note 3)	None	(1)(2)	-	32,202	-	32,202	
Hyield Venture Capital Co., Ltd. and subsidiaries	Innolux Corporation	Other related party	(1)	151,584	2,167,645	2	2,167,645	
"	Simplo Technology Co., Ltd.	None	(1)	8,215	3,450,158	4	3,450,158	
"	Taiwan Mobile Co., Ltd.	None	(1)	31,974	3,152,661	1	3,152,661	
"	Usun Technology Co., Ltd.	None	(1)	3,836	115,080	6	115,080	
"	Giga Solar Materials Corporation	None	(1)	9,265	693,691	10	693,691	
"	Yonglin Life Technology Fund I, L.P.	None	(2)	-	102,247	-	102,247	
"	G-TECH Optoelectronics Corporation	None	(1)	6,465	157,424	4	157,424	
"	Cybertan Technology Inc.	Other related party	(1)	10,035	220,276	3	220,276	
"	Fitipower Integrated Technology Inc.	None	(1)	8,589	2,211,690	7	2,211,690	
"	Nextdrive Holdings Inc.	None	(1)	384	41,370	-	41,370	
"	Far EasTone Telecommunications Co., Ltd.	None	(1)	28,121	2,244,062	1	2,244,062	
"	BiolImpact Equities Master Fund, LP	None	(2)	-	705,990	-	705,990	
"	Shin Kong Life unsecured cumulative Subordinated Corporate Bonds	None	(3)	-	270,000	-	270,000	
"	Others (Note 3)	None	(1)(2)	-	304,275	-	304,275	
Hon Chi Venture Capital Co., Ltd. and subsidiaries	G-TECH Optoelectronics Corporation	None	(1)	6,158	149,942	4	149,942	
"	Fitipower Integrated Technology Inc.	None	(1)	6,565	1,690,494	5	1,690,494	
"	Shin Kong Life unsecured cumulative Subordinated Corporate Bonds	None	(3)	-	280,000	-	280,000	
"	Others (Note 3)	None	(1)	-	2,937	-	2,937	
Foxconn (Far East) Limited and subsidiaries	CloudMinds Inc.	None	(1)	2,055	414,585	1	414,585	
"	Galaxy Digital Holdings Ltd.	None	(1)	4,537	1,086,109	4	1,086,109	
"	HMD Global Oy	None	(1)	813	786,176	12	786,176	
"	IDG China Capital Fund III, L.P.	None	(2)	-	4,045,230	-	4,045,230	
"	HOPU-ARM Innovation Fund, L.P.	None	(2)	-	768,124	-	768,124	
"	Dongguan U-Bond Material Technology Co., Ltd.	None	(1)	2,750	141,580	3	141,580	
"	Megvii Technology Limited	None	(1)	22,758	555,421	-	555,421	
"	SK Inc.	None	(1)	2,450	10,714,105	3	10,714,105	
"	Skycus China Fund, L.P.	None	(2)	-	1,944,870	-	1,944,870	
"	Softbank Vision Fund, L.P.	None	(2)	-	14,954,711	-	14,954,711	
"	VIZIO Holding Corp.	None	(1)	4,409	1,042,613	4	1,042,613	

Table 3 Page 2



		As of December 31, 2023						Footnote
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	
Foxconn (Far East) Limited and subsidiaries	Visionnaire Ventures Fund II, L.P.	None	(2)	-	\$ 853,730	-	\$ 853,730	
"	DiDi Global Inc.	None	(1)	12,543	1,197,920	-	1,197,920	
"	Henan Ancai Hi-Tech Co., Ltd.	None	(1)	147,013	3,034,309	13	3,034,309	
"	Shenzhen Yuto Packaging Technology Co., Ltd.	None	(1)	2,340	278,544	-	278,544	
"	Contemporary Amperex Technology Co., Limited	None	(1)	28,979	20,471,686	1	20,471,686	
"	China Unicom Smart Connection Technology Co., Ltd.	None	(1)	6,800	234,036	3	234,036	
"	Figure Technologies Inc.	None	(1)	2,403	140,077	-	140,077	
"	Plume Design, Inc.	None	(1)	6,006	413,399	1	413,399	
"	Nuwa Robotics Corp.	None	(1)	34,365	332,523	-	332,523	
"	Livingstone Fund, L.P.	None	(2)	-	318,563	-	318,563	
"	China Harmony New Energy Auto Holding Ltd.	None	(2)	128,734	293,273	8	293,273	
"	Suzhou Xindalu Precision Technology Co. Ltd.	None	(1)	27,208	117,730	4	117,730	
"	Pegasus Holdings Limited	None	(2)	4,275	131,285	-	131,285	
"	IDG Breyer Capital Fund, L.P.	None	(2)	-	18,376,371	-	18,376,371	
"	Smart Growth Fund	None	(2)	-	248,066	-	248,066	
"	Witricity Corporation	None	(1)	419	106,537	-	106,537	
"	Guangdong Hongfu Xinghe Company-Red Earth Fund	None	(2)	-	178,122	-	178,122	
"	Agile Robots Ag	None	(1)	339	1,778,073	2	1,778,073	
"	Lansus Technologies Inc.	None	(2)	-	129,116	-	129,116	
"	Provenance Blockchain Inc.	None	(1)	1,430,669	123,020	-	123,020	
"	EDP Corporation	None	(1)	498	194,226	4	194,226	
"	Wisconn Valley Ventures, L.P.	None	(2)	-	270,849	-	270,849	
"	AI Fund, L.P.	None	(2)	-	219,738	-	219,738	
"	GTM Capital Healthcare Fund L.P.	None	(2)	-	382,958	-	382,958	
"	Southeast Digital Transformation Investment (Putian) Partnership	None	(1)	25,000	108,175	-	108,175	
"	Shanghai Sermatec Energy Technology Co., Ltd.	None	(1)	60,000	259,620	2	259,620	
"	Ramon Space Ltd.	None	(1)	58,479	245,677	8	245,677	
"	Usun Technology Co., Ltd.	None	(1)	177	5,310	-	5,310	
"	Nextdrive Holdings Inc.	None	(1)	667	56,722	-	56,722	
"	Translink Capital Partners IV, L.P.	None	(1)	-	101,343	1	101,343	
"	Beijing Xiaoqu Zhipin Technology Co., Ltd.	None	(1)	-	166,929	5	166,929	

Table 3 Page 3

		As of December 31, 2023						
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn (Far East) Limited and subsidiaries	Indigo Technologies Inc.	None	(2)	835	\$ 153,550	1	\$ 153,550	
"	Government Development Banking Institution - Bonds	None	(2)	21	632,520	-	632,520	
"	Government Development Banking Institution - Bonds	None	(2)	7	224,631	-	224,631	
"	Innovation New Material Technology Co., Ltd.	None	(2)	66,519	1,442,014	2	1,442,014	
"	Finance Trust Peng Yun Tian Hua Collection Fund Trust	None	(3)	-	3,461,600	-	3,461,600	
"	Citigroup Fixed Income Securities	None	(3)	-	3,071,000	-	3,071,000	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	276,390	-	276,390	
"	Others (Note 3)	None	(1)(2)	-	1,611,752	-	1,611,752	
Foxconn Infinite Pte. Ltd. and subsidiaries	500 Startups III, L.P.	None	(2)	-	375,329	-	375,329	
"	S.A.S. Dragon Holdings Ltd.	None	(1)	124,000	1,704,669	19	1,704,669	
"	CloudMinds Inc.	None	(1)	20,619	543,594	1	543,594	
"	Sinovation Fund III, L.P.	None	(2)	-	1,918,417	-	1,918,417	
"	Innovation Works Development Fund, L.P.	None	(2)	-	224,626	-	224,626	
"	Nautilus Venture Partners Fund I, L.P.	None	(2)	-	978,982	-	978,982	
"	Playground Global, LLC	None	(2)	-	308,158	-	308,158	
"	Playground Ventures II, L.P.	None	(2)	-	6,542,821	-	6,542,821	
"	Playground Ventures, L.P.	None	(2)	-	2,682,185	-	2,682,185	
"	Riverwood Capital Partners, L.P.	None	(2)	-	136,363	-	136,363	
"	Silverlink Capital, L.P.	None	(2)	-	2,114,877	-	2,114,877	
"	Sinovation Fund IV, L.P.	None	(2)	-	1,668,060	-	1,668,060	
"	Softbank Vision Fund, L.P.	None	(2)	-	14,954,711	-	14,954,711	
"	TJ 2015. Fund, L.P.	None	(2)	-	670,828	-	670,828	
"	Translink Capital Partners II, L.P.	None	(2)	-	374,461	-	374,461	
"	Translink Capital Partners III, L.P.	None	(2)	-	621,745	-	621,745	
"	Translink Capital Partners IV, L.P.	None	(2)	-	177,338	-	177,338	
"	Celesta Capital II-A, L.P.	None	(2)	-	2,818,122	-	2,818,122	
"	Celesta Capital III, L.P.	None	(2)	-	1,417,584	-	1,417,584	
"	Devialet SA	None	(1)	41	249,716	-	249,716	
"	AI Fund, L.P.	None	(2)	-	398,156	-	398,156	
"	Sinovation Disrupt Fund, L.P.	None	(2)	-	427,513	-	427,513	
"	FG Venture, L.P.	None	(2)	-	133,041	-	133,041	

Table 3 Page 4

As of December 31, 2023								
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn Infinite Pte. Ltd. and subsidiaries	Walden Catalyst Ventures, L.P.	None	(2)	-	\$ 362,470	-	\$ 362,470	
"	Ejoule International Limited	None	(1)	23,256	140,017	-	140,017	
"	Playground Ventures III, L.P.	None	(2)	-	382,952	-	382,952	
"	Credo Technology Group Holding Ltd.	None	(1)	1,474	881,371	1	881,371	
"	Kneron Holding Corporation	None	(1)	1,875	175,017	-	175,017	
"	Softbank Robotics Group Corp.	None	(1)	6,618	103,475	7	103,475	
"	Sinovation Fund V, L.P.	None	(2)	-	166,945	-	166,945	
"	Marvell Technology, Inc.	None	(2)	57	104,720	-	104,720	
"	Others (Note 3)	None	(1)(2)	-	655,493	-	655,493	
Margini Holdings Limited-B.V.I.	IDG Breyer Capital Fund GP Associates L.P.	None	(2)	-	401,104	-	401,104	
Foxconn Singapore Pte. Ltd. and subsidiaries	Dagang Nexchange Berhad	None	(1)	120,000	320,760	4	320,760	
"	Others (Note 3)	None	(1)	-	64,567	-	64,567	
eCMMS Precision Singapore Pte. Ltd.	Others (Note 3)	None	(2)	-	39,887	-	39,887	

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

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Acquisition or sale of the same security with the accumulated cost reaching NT \$300 million or 20% of paid-in capital or more  
For the year ended December 31, 2023

Table 4

Expressed in thousands of TWD  
(Except as otherwise indicated)

Investor	Marketable securities	General ledger account	Counterparty (Note 5)	Relationship with the investor (Note 5)	Transaction currency	Balance at January 1, 2023		Addition		Disposal				Balance at December 31, 2023		Footnote
						Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Selling price	Book value	Gain (loss) on disposal	Number of shares (in thousand shares)	Amount	
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Note 1	Hon Young Semiconductor Corporation	Note 6	TWD	405,800	\$ 4,058,000	110,000	\$ 1,100,000	-	\$ -	\$ -	\$ -	515,800	\$ 5,158,000	Note 7
"	Foxconn SA B.V.	Note 1	Foxconn SA B.V.	Note 6	EUR	69,793	72,163	-	-	-	-	34,896	-	69,793	37,267	Note 7
"	Foxconn (Far East) Limited	Note 1	Foxconn (Far East) Limited	Note 6	USD	7,809,628	7,809,628	-	-	694,947	-	694,947	-	7,114,681	7,114,681	Note 7
"	Lin Yih International Investment Co., Ltd.	Note 1	Lin Yih International Investment Co., Ltd.	Note 6	TWD	847,100	8,406,411	136,600	1,366,000	-	-	-	-	983,700	9,772,411	Note 7
"	Foxconn Singapore Pte. Ltd.	Note 1	Foxconn Singapore Pte. Ltd.	Note 6	USD	623,654	451,838	1,816,933	1,345,194	-	-	-	-	2,440,587	1,797,032	Note 7
"	Margini Holdings Limited	Note 1	Margini Holdings Limited	Note 6	USD	275,980	275,980	-	-	200,000	-	200,000	-	75,980	75,980	Note 7
"	Altus Technology Inc.	Note 1	Altus Technology Inc.	Note 6	TWD	65,811	1,444,555	380,000	3,800,000	-	-	-	-	445,811	5,244,555	Note 7
"	eCMMS Precision Singapore Pte. Ltd.	Note 1	eCMMS Precision Singapore Pte. Ltd.	Note 6	USD	343,010	343,010	272,751	272,751	-	-	-	-	615,761	615,761	Note 7
"	Ceer National Automotive Company	Note 2	-	-	USD	17,400	26,726	5,970	15,920	-	-	-	-	23,370	27,416	
"	Shin Kong Life Unsecured Cumulative Subordinated Corporate Bonds	Note 4	-	-	TWD	-	-	-	1,600,000	-	-	-	-	-	1,600,000	
Hyield	AES Holding Co., Ltd.	Note 2	-	-	TWD	283	182,047	-	-	283	210,549	23,499	-	-	-	Note 9、10
Bon Shin	AES Holding Co., Ltd.	Note 2	-	-	TWD	266	171,316	-	-	172	130,761	14,312	-	94	70,782	Note 9、10
Hon Yuan	Fitipower Integrated Technology Inc.	Note 1	Traded in open market	None	TWD	7,206	92,751	-	-	5,526	827,299	71,127	529,295	1,680	21,624	Note 8、9
Hyield, Bon Shin and Hon Chi	Shin Puu Technology Co., Ltd.	Note 1	R&D Circuits Inc.	None	TWD	3,733	39,065	-	-	3,733	359,780	39,065	249,674	-	-	Note 9
Hyield, Bon Shin and Lin Yih	Foxtron Vehicle Technologies Co., Ltd.	Note 1	Foxtron Vehicle Technologies Co., Ltd.	None	TWD	-	-	11,029	551,290	-	-	-	-	11,029	551,290	Note 9
Hon Hai, Hyield, Bon Shin and Hon Chi	Asia Pacific Telecom Co., Ltd.	Note 1	Far EasTone Telecommunications Co., Ltd.	None	TWD	1,555,049	19,392,102	-	-	1,555,049	11,580,784	19,392,102	3,896,594	-	-	Note 9、11
Hon Hai, Hyield, Bon Shin and Hon Chi	Far EasTone Telecommunications Co., Ltd.	Note 2	-	-	TWD	-	-	145,305	11,580,784	-	-	-	-	145,305	11,595,315	Note 9、11

Investor	Marketable securities	General ledger account	Counterparty (Note 5)	Relationship with the investor (Note 5)	Transaction currency	Balance at January 1, 2023		Addition		Disposal				Balance at December 31, 2023		Footnote
						Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Selling price	Book value	Gain (loss) on disposal	Number of shares (in thousand shares)	Amount	
Foxconn (Far East) Limited and subsidiaries	Government development banking Institution - Bonds	Note 3	-	-	USD	-	\$ -	21	\$ 20,604	-	\$ -	\$ -	\$ -	21	\$ 20,604	
"	Jinan Fujie Industrial Investment Fund Partnership (Limited Partnership)	Note 3	-	-	RMB	-	49,917	-	-	-	87,526	125,000	(37,474)	-	-	
"	IDG Breyer Capital Fund L.P.	Note 3	-	-	USD	-	508,733	-	96,258	-	-	-	-	-	598,384	
"	Shenzhen YUTO Packaging Technology Co., Ltd.	Note 2	-	-	RMB	11,640	382,956	-	-	9,300	298,704	11,997	-	2,340	64,373	
"	Finance Trust Peng Yun Tian Hua Collection Fund Trust	Note 4	-	-	RMB	-	737,500	-	-	-	176,512	162,500	14,012	-	575,000	
"	Finance Trust Peng Yun Tian Hua Collection Fund Trust	Note 4	-	-	RMB	-	712,500	-	-	-	529,537	487,500	42,037	-	225,000	
"	Citigroup Fixed Income Securities	Note 4	-	-	USD	-	-	-	100,000	-	-	-	-	-	100,000	
"	Innovation New Material Technology Co., Ltd.	Note 3	-	-	RMB	-	-	66,519	300,000	-	-	-	-	66,519	339,911	
"	FIT Electronics Device Pte. Ltd.	Note 1	Sharp Display Technology Corporation	Affiliate	USD	14,415	9,394	-	-	14,415	14,415	9,394	5,021	-	-	
Foxconn Holdings B.V. - Netherlands	SiliconAuto B.V.	Note 1	SiliconAuto B.V.	None	EUR	-	-	10,000	70,203	-	-	-	-	10,000	70,203	
Foxconn Infinite Pte. Ltd. subsidiaries	Kneron Holding Corporation	Note 2	-	-	USD	334	1,350	1,541	12,500	-	-	-	-	1,875	13,764	

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

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

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

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

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

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

Note 7: Aforementioned amounts were investment cost, for the information of their book value amount, please refer to Note 6(8) and table 10.

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

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

Note 10: The total amount of the Group's acquisition or sale of the same security is reaching NT\$300 million or more.

Note 11: On December 15, 2023, Far EasTone Telecommunications Co., Ltd. (FET) merged with Asia Pacific Telecom Co., Ltd. (APT) through share swap, as a result, the Group lost its control over APT. The registered ordinary shares in APT were exchanged for the registered ordinary shares in FET at a ratio of one share of APT to 0.0934406 share of FET. The fair value on the date of loss of control was \$11,580,784 thousand, and the difference between the fair value and the carrying amount was recognised as gains on disposal of investment.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Acquisition of real estate reaching NT\$300 million or 20% of paid-in capital or more  
For the year ended December 31, 2023

Table 5

Expressed in thousands of TWD  
(Except as otherwise indicated)

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

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Disposal of real estate reaching NT\$300 million or 20% of paid-in capital or more  
For the year ended December 31, 2023

Table 6

Expressed in thousands of TWD  
(Except as otherwise indicated)

Disposed of by	Real estate	Date of the event	Date of acquisition	Transaction currency	Book value (in thousands)	Transaction amount (in thousands)	Status of collection	Gain (loss) on disposal (in thousands)	Counterparty	Relationship	Purpose of disposal	Basis or reference used in setting the price	Other commitments
Honxun Electrical Industry (HangZhou) Co., Ltd.	Land use right buildings and auxiliary buildings	2022/12/31 2023/04/26 2023/04/30	2004~2021	RMB	\$ 68,618	\$ 655,277	Note 1	\$ 586,659	The Headquarters for the Development of the Dongbuwan New District in Hangzhou	None	Cooperate with the PRC government plan regarding an urban organic update	Based on market price	None
Foxconn EV Technology Inc.	Land and plant	2023/03/06	2021/10/01	USD	78,700	78,700	Note 2	-	Foxconn EV Property Development LLC	Subsidiary	Business growth and development needs of the Group	Based on book value	None
FIH Precision Component (Beijing) Co., Ltd.	Plant and auxiliary buildings	2023/06/07	2002/07/31 2007/11/20	RMB	557	106,919	Received in full.	106,362	Beijing e-Town Urban Renewal Co., Ltd.	None	Cooperate with the government's urban renewal	Evaluation value	None
FIH Europe Kft.	Land and plant	2023/07/07	2003/08/01	USD	HUF 353,502 thousand	9,927	Received in full.	8,437	Cloud Network Technology Kft.	Fellow subsidiary	Disposal of property not used for operating production for realising asset disposal gain	Evaluation value	None

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Purchases or sales of goods from or to related parties reaching NT\$100 million or 20% of paid-in capital or more  
For the year ended December 31, 2023

Expressed in thousands of TWD  
(Except as otherwise indicated)

Table 7

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Sales	\$ 11,226,756	-	Payment term 45~90 days	Note 1	Note 1	\$ 86,748,091	22	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	Sales	2,217,675	-	Net 90 days	Note 1	Note 1	713,490	-	
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	7,443,369	-	Net 120 days	Note 1	Note 1	4,119,215	1	Note 2
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	891,685	-	Net 90 days	Note 1	Note 1	214,914	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Sales	1,009,008	-	Net 90 days	Note 1	Note 1	244,195	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	5,548,347	-	Payment term 45 days	Note 1	Note 1	1,433,423	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	491,980	-	Net 60 days	Note 1	Note 1	62,685	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	Sales	2,161,163	-	Net 90 days	Note 1	Note 1	519,496	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	Sales	176,832	-	Payment term 60~90 days	Note 1	Note 1	3,284,089	1	Note 2
Hon Hai Precision Industry Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Sales	180,724	-	Payment term 60 days	Note 1	Note 1	32,387	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Sales	461,704	-	Payment term 60 days	Note 1	Note 1	146,186	-	
Hon Hai Precision Industry Co., Ltd.	Suntain Co., Ltd.	Other related party	Sales	151,890	-	Net 30 days	Note 1	Note 1	11,792	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	642,361	-	Payment term 45 days	Note 1	Note 1	156,994	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	319,631,394	9	Payment term 30~90 days	Note 1	Note 1	(65,903,396)	(6)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Purchases	1,285,074,372	38	Net 30 days	Note 1	Note 1	(403,588,264)	(36)	Note 2
Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	563,548,979	17	Net 60 days	Note 1	Note 1	(237,890,889)	(21)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Purchases	294,015,106	9	Net 60 days	Note 1	Note 1	(48,173,848)	(4)	Note 2



Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	\$ 307,942,854	9	Net 30 days	Note 1	Note 1	\$(108,222,913)	(10)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Purchases	203,182,298	6	Net 60 days	Note 1	Note 1	(194,493,347)	(17)	
Hon Hai Precision Industry Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Purchases	120,050	-	Payment term 90 days	Note 1	Note 1	(49,414)	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Purchases	158,393	-	Payment term 90 days	Note 1	Note 1	(18,488)	-	
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Purchases	1,967,793	-	Net 30 days	Note 1	Note 1	(724,188)	-	
Hon Hai Precision Industry Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Purchases	10,034,055	-	Net 90 days	Note 1	Note 1	(5,888,660)	(1)	
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	678,193	-	Payment term 60 days	Note 1	Note 1	(313,374)	-	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	1,914,935	-	Payment term 90 days	Note 1	Note 1	(673,169)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	212,162	-	Payment term 60 days	Note 1	Note 1	(97,379)	-	
Hon Hai Precision Industry Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Purchases	158,916	-	Net 30 days	Note 1	Note 1	(121,584)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Purchases	393,707	-	Net 30 days	Note 1	Note 1	(134,041)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	Purchases	2,277,968	-	Net 30 days	Note 1	Note 1	(4,028,651)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Processing and molding costs	1,406,144	4	-	Note 1	Note 1	(515,009)	(5)	
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Repair costs	12,515,968	36	-	Note 1	Note 1	(3,012,534)	(32)	
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Repair costs	19,928,507	58	-	Note 1	Note 1	(5,750,155)	(61)	
Hon Hai Precision Industry Co., Ltd.	Sharp North Malaysia Sdn. Bhd.	Affiliate	Processing and molding costs	706,710	2	-	Note 1	Note 1	(87,779)	(1)	

Table 7 Page 2

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)	
Shunsin Technology (Zhongshan) Limited	Shunsin Technology Holdings Limited	Subsidiary	Sales	\$ 1,052,379	20	Payment term 45 days	Note 1	Note 1	\$ 208,359	29	
Shanghai Futaitong International Logistics Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	128,013	13	Payment term 30 days	Note 1	Note 1	8,010	5	
Shanghai Futaitong International Logistics Co., Ltd.	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	136,179	14	Payment term 30 days	Note 1	Note 1	12,319	7	
Shanghai Futaitong International Logistics Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Sales	114,334	12	Payment term 30 days	Note 1	Note 1	18,054	11	
Ambit Microsystem (Shanghai) Co., Ltd.	Amworld Microsystems (Shanghai) Limited	Subsidiary	Sales	177,228	2	Payment term 90 days	Note 1	Note 1	29,341	1	
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	968,986	13	Net 60 days	Note 1	Note 1	121,423	6	
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	136,057	2	Net 90 days	Note 1	Note 1	28,662	1	
Ambit Microsystem (Shanghai) Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	332,367	4	Net 90 days	Note 1	Note 1	211,474	10	
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	19,344,634	13	Payment term 90 days	Note 1	Note 1	2,819,970	8	
Ingrasys Technology Inc.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	402,937	-	Payment term 90 days	Note 1	Note 1	15,193	-	
Ingrasys Technology Inc.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	1,452,570	1	Payment term 45 days	Note 1	Note 1	458	-	
Ingrasys Technology Inc.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	3,449,181	2	Payment term 90 days	Note 1	Note 1	847,151	3	
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	50,172,670	33	Payment term 90 days	Note 1	Note 1	21,407,164	64	
Ingrasys Technology Inc.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	194,805	-	Payment term 90 days	Note 1	Note 1	-	-	
Ingrasys Technology Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	1,280,865	1	Payment term 30 days	Note 1	Note 1	267,321	1	
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	14,723,433	10	Payment term 60 days	Note 1	Note 1	5,108,125	15	
Ingrasys Technology Inc.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	621,598	-	Payment term 60 days	Note 1	Note 1	20,581	-	
Ingrasys Technology Inc.	Cloud Network Technology Kft.	Subsidiary	Sales	100,894	-	Payment term 45 days	Note 1	Note 1	54,655	-	

Table 7 Page 3

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Ingrasys Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	\$ 29,450,002	19	Payment term 30 days	Note 1	Note 1	\$ 2,869,292	9	
Ingrasys Technology Inc.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	188,908	-	Payment term 90 days	Note 1	Note 1	(62,627)	-	
Ingrasys Technology Inc.	Garuda International Limited	Affiliate	Purchases	1,280,759	1	Payment term 75 days	Note 1	Note 1	(559,931)	(1)	
Ingrasys Technology Inc.	Boardtek Electronics Corporation	Affiliate	Purchases	249,513	-	Payment term 90 days	Note 1	Note 1	(89,241)	-	
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	3,540,344	3	Net 90 days	Note 1	Note 1	1,153,439	10	
Fulian Baijiatai (Beijing) Trade Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	164,231	87	Net 30 days	Note 1	Note 1	124,054	99	
Jusda International Logistics (Taiwan) Co., Ltd.	Jusda International Limited	Subsidiary	Sales	135,520	33	Net 30 days	Note 1	Note 1	17,152	21	
Socle Technology Corp.	Lingyange Semiconductor, Inc.	Affiliate	Sales	355,516	19	Advance payment	Note 1	Note 1	-	-	
Hong-Qi Mechatronics (Anhui) Co., Ltd.	Pan-International Precision Electronic Co., Ltd.	Affiliate	Purchases	261,863	78	Net 60 days	Note 1	Note 1	(49,914)	(55)	
Hon-Ling Technology Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	2,111,751	58	Net 30 days	Note 1	Note 1	301,649	52	
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	Sales	1,494,142	41	Net 30 days	Note 1	Note 1	281,780	48	
Shenzhen Futaihong Precision Industrial Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	Sales	1,809,308	2	Payment term 90 days	Note 1	Note 1	360,653	2	
Shenzhen Futaihong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	99,777,953	97	Net 120 days	Note 1	Note 1	20,479,179	94	
Shenzhen Futaihong Precision Industrial Co., Ltd.	Garuda International Limited	Affiliate	Purchases	1,102,196	1	Payment term 90 days	Note 1	Note 1	(382,601)	(2)	
FIH Mexico Industry S.A. de C.V.	FIH (Hong Kong) Limited	Subsidiary	Sales	123,589	8	Net 60 days	Note 1	Note 1	89,186	23	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	252,700	67	Payment term 60 days	Note 1	Note 1	104,629	74	
FIH Precision Electronics (Langfang) Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Subsidiary	Sales	123,143	5	Payment term 30 days	Note 1	Note 1	44,837	2	
FIH Precision Electronics (Langfang) Co., Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Subsidiary	Sales	187,293	8	Payment term 45 days	Note 1	Note 1	171,850	9	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
FIH Precision Electronics (Langfang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	\$ 266,122	11	Payment term 30 days	Note 1	Note 1	\$ 622,809	32	
FIH Precision Electronics (Langfang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	105,371	4	Payment term 60 days	Note 1	Note 1	70	-	
FIH Precision Electronics (Langfang) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	121,918	5	Payment term 45 days	Note 1	Note 1	17,273	1	
FIH (Hong Kong) Limited	FIH Mexico Industry S.A. de C.V.	Subsidiary	Sales	101,371	-	Payment term 60 days	Note 1	Note 1	127,486	-	
FIH (Hong Kong) Limited	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Sales	160,842	-	Net 120 days	Note 1	Note 1	6,397,001	22	
FIH (Hong Kong) Limited	Bharat FIH Limited	Subsidiary	Sales	104,874	-	Payment term 60 days	Note 1	Note 1	414,969	1	
FIH (Hong Kong) Limited	Innolux Corporation	Other related party	Purchases	216,323	-	Payment term 60 days	Note 1	Note 1	-	-	
FIH (Hong Kong) Limited	Pan-International Industrial Corp.	Affiliate	Purchases	362,013	-	Payment term 90 days	Note 1	Note 1	(50,281)	-	
FIH (Hong Kong) Limited	Garuda International Limited	Affiliate	Purchases	226,381	-	Payment term 90 days	Note 1	Note 1	(21,959)	-	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Sales	4,063,530	3	Net 25 days	Note 1	Note 1	750,038	3	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Purchases	3,468,345	2	Net 30 days	Note 1	Note 1	(122,875)	-	
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	Sales	5,619,014	4	Payment term 60 days	Note 1	Note 1	1,176,343	4	
FIH (Hong Kong) Limited	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Sales	5,489,538	4	Payment term 60 days	Note 1	Note 1	286,783	1	
Futaijing Precision Electronics (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	9,551,065	100	Payment term 30 days	Note 1	Note 1	1,150,914	99	
Futaijing Precision Electronics (Yantai) Co., Ltd.	Reco Technology (ChengDu) Co., Ltd.	Affiliate	Purchases	374,008	4	Net 60 days	Note 1	Note 1	(22,315)	(2)	
Futaijing Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	472,052	6	Payment term 60 days	Note 1	Note 1	(32,737)	(3)	
Futaijing Precision Electronics (Yantai) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	1,072,061	13	Net 60 days	Note 1	Note 1	(112,758)	(11)	
Futaijing Precision Electronics (Yantai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Purchases	720,458	9	Net 60 days	Note 1	Note 1	(26,840)	(3)	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	\$ 21,523,032	99	Payment term 120 days	Note 1	Note 1	\$ 6,704,665	99	
Precision Technology Investments Pte. Ltd.	Best Ever Industries Limited	Subsidiary	Sales	157,338	33	Payment term 90 days	Note 1	Note 1	40,594	35	
Precision Technology Investments Pte. Ltd.	Simply Smart Limited	Subsidiary	Sales	304,959	64	Payment term 90 days	Note 1	Note 1	74,360	64	
Foxconn Technology Group Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	194,960	3	Net 90 days	Note 1	Note 1	30,729	1	
Foxconn Technology Group Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	379,997	5	Net 90 days	Note 1	Note 1	139,172	7	
Foxconn Technology Group Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	120,036	2	Net 90 days	Note 1	Note 1	60,146	3	
Foxconn Technology Group Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	1,848,939	24	Net 30 days	Note 1	Note 1	284,252	14	
Foxconn Technology Group Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	267,159	3	Net 90 days	Note 1	Note 1	68,875	3	
Foxconn Technology Group Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	101,853	1	Net 60 days	Note 1	Note 1	39,457	2	
Foxconn Technology Group Co., Ltd.	Ur Materials (ShenZhen) Co., Ltd.	Subsidiary	Sales	172,891	2	Net 90 days	Note 1	Note 1	174,306	8	
Foxconn Technology Group Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	315,946	4	Net 60 days	Note 1	Note 1	178,536	9	
Foxconn Technology Group Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	128,315	2	Net 90 days	Note 1	Note 1	30,632	1	
Fuding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	11,090,442	86	Payment term 90 days	Note 1	Note 1	9,495	100	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	4,624,446	19	Payment term 90 days	Note 1	Note 1	564,127	8	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	Sales	360,085	1	Payment term 90 days	Note 1	Note 1	109,802	2	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	932,263	4	Payment term 30 days	Note 1	Note 1	804,883	11	
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	103,722,170	98	Payment term 90 days	Note 1	Note 1	15,372,646	99	
Triple Win Technology (Shenzhen) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	458,109	-	Payment term 90 days	Note 1	Note 1	(184,303)	(1)	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	\$ 5,670,919	30	Net 90 days	Note 1	Note 1	\$ 2,526,535	36	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	311,853	2	Net 90 days	Note 1	Note 1	257,206	4	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	Sales	220,806	1	Net 90 days	Note 1	Note 1	95,696	1	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	1,123,369	6	Net 90 days	Note 1	Note 1	968,244	14	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	19,642,165	66	Payment term 90 days	Note 1	Note 1	4,891	100	
Foxconn (Kunshan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	9,531,747	32	Payment term 90 days	Note 1	Note 1	45	-	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	100,219	-	Payment term 90 days	Note 1	Note 1	(2,403,399)	-	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Garuda International Limited	Affiliate	Purchases	304,937	1	Payment term 90 days	Note 1	Note 1	(69,397)	-	
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	4,660,069	100	Payment term 90 days	Note 1	Note 1	3,413	100	
Best Ever Industries Limited	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	112,573	-	Payment term 90 days	Note 1	Note 1	-	-	
Best Ever Industries Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	146,797	-	Payment term 90 days	Note 1	Note 1	42,057	-	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	24,045,800	86	Net 90 days	Note 1	Note 1	2,655,588	86	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Foxconn Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	103,146	-	Net 90 days	Note 1	Note 1	30,983	1	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Ur Material (Yantai) Co., Ltd.	Subsidiary	Sales	162,238	1	Payment term 90 days	Note 1	Note 1	26,588	1	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	548,584	2	Net 60 days	Note 1	Note 1	(64,848)	(4)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	378,079	1	Net 90 days	Note 1	Note 1	(9,791)	(1)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	189,394	1	Net 15 days	Note 1	Note 1	(731)	-	

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)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Purchases	\$ 157,877	1	Net 15 days	Note 1	Note 1	\$ (11,916)	(1)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Sales	254,316	1	Net 60 days	Note 1	Note 1	231	-	
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,674,230	100	Payment term 90 days	Note 1	Note 1	578,369	100	
Foxteq Services India Private Limited	Enormous Technology Inc.	Subsidiary	Sales	2,030,589	40	Payment term 45 days	Note 1	Note 1	975,428	58	
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	721,077	23	Payment term 45 days	Note 1	Note 1	225,357	1	
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,897,987	60	Payment term 45 days	Note 1	Note 1	213,813	1	
Foxconn CZ S.R.O.	Cloud Network Technology USA Inc.	Subsidiary	Sales	274,261	9	Payment term 45 days	Note 1	Note 1	138,366	-	
Foxconn European Manufacturing Services S.R.O.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	118,097	-	Payment term 45 days	Note 1	Note 1	8,453	-	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	957,099	73	Payment term 90 days	Note 1	Note 1	91,077	51	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	1,901,551	38	Payment term 30 days	Note 1	Note 1	1,021,196	48	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	2,446,441	50	Net 90 days	Note 1	Note 1	895,040	42	
NWE Technology Inc.	IPL International Limited	Subsidiary	Sales	378,786	88	Payment term 60 days	Note 1	Note 1	58,978	85	
PCE Technology Inc.	Simply Smart Limited	Subsidiary	Sales	370,489	41	Payment term 30 days	Note 1	Note 1	60,654	40	
PCE Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	151,185	17	Payment term 30 days	Note 1	Note 1	15,367	10	
Foxconn Assembly LLC	Ingrasys Technology USA Inc.	Subsidiary	Sales	608,343	18	Payment term 45 days	Note 1	Note 1	62,491	17	
Shenzhen Fuhongjie Technology Service Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	187,902	59	Net 30 days	Note 1	Note 1	45,929	66	
PCE Paragon Solutions (Mexico) S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	2,769,204	49	Payment term 30 days	Note 1	Note 1	-	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
PCE Paragon Solutions (Mexico) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	\$ 2,848,002	51	Payment term 30 days	Note 1	Note 1	\$ 262,958	-	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Subsidiary	Sales	105,708	1	Payment term 30 days	Note 1	Note 1	27,534	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	184,715	2	Payment term 30 days	Note 1	Note 1	54,636	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	240,753	3	Payment term 30 days	Note 1	Note 1	80,004	3	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	156,592	2	Payment term 30 days	Note 1	Note 1	22,546	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	326,820	4	Payment term 30 days	Note 1	Note 1	137,594	4	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	253,553	3	Payment term 30 days	Note 1	Note 1	65,686	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	122,075	1	Payment term 30 days	Note 1	Note 1	28,413	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	909,746	10	Payment term 30 days	Note 1	Note 1	96,663	3	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	129,703	1	Payment term 30 days	Note 1	Note 1	36,166	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	219,373	2	Payment term 30 days	Note 1	Note 1	79,201	3	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	518,865	6	Payment term 30 days	Note 1	Note 1	136,387	4	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Zhengzhou Zhunxuntong Technology Co., Ltd.	Subsidiary	Sales	123,639	1	Payment term 30 days	Note 1	Note 1	38,539	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	Sales	826,142	9	Payment term 30 days	Note 1	Note 1	867,715	28	
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	122,539	35	Payment term 30 days	Note 1	Note 1	-	-	
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	167,021	48	Payment term 30 days	Note 1	Note 1	2,815	100	
Fuyu Electronical Technology (Huaian) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	10,292,750	70	Payment term 90 days	Note 1	Note 1	5,466	100	

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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)	
Fuyu Electronical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	\$ 4,519,544	30	Payment term 90 days	Note 1	Note 1	\$ 83	-	
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	Sales	1,137,245	98	Payment term 30 days	Note 1	Note 1	271,786	87	
Funing Precision Component Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	157,530	1	Payment term 60 days	Note 1	Note 1	68,288	1	
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	27,570,563	99	Payment term 90 days	Note 1	Note 1	12,182,416	99	
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	4,383,451	100	Payment term 60 days	Note 1	Note 1	1,110,416	100	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	Sales	1,080,617	1	Payment term 90 days	Note 1	Note 1	403,745	2	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	420,868	-	Net 90 days	Note 1	Note 1	49,701	-	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	1,298,157	1	Payment term 90 days	Note 1	Note 1	(545,331)	(2)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	548,604	1	90 days after validation	Note 1	Note 1	(169,873)	(1)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	123,240	-	90 days after validation	Note 1	Note 1	(37,171)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	1,261,585	1	Net 90 days	Note 1	Note 1	487,134	2	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Triple Win Technology (JinCheng) Co., Ltd.	Subsidiary	Sales	113,251	-	Net 90 days	Note 1	Note 1	6,630	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	364,218	-	Net 60 days	Note 1	Note 1	(3,388)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Innolux Corporation	Other related party	Purchases	740,084	-	Net 90 days	Note 1	Note 1	(7,155)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Yantai Eson Precision Electronics Co., Ltd.	Affiliate	Purchases	187,067	-	Payment term 90 days	Note 1	Note 1	(34,974)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Purchases	155,931	-	90 days after validation	Note 1	Note 1	(39,994)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	PKM Corporation	Affiliate	Purchases	983,070	1	Payment term 30 days	Note 1	Note 1	(68,510)	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	\$ 45,999,643	23	Payment term 30 days	Note 1	Note 1	\$ 2,546,758	12	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	562,871	-	Payment term 30 days	Note 1	Note 1	(103,543)	(1)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	634,893	-	90 days after validation	Note 1	Note 1	(4,214)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	264,151	-	90 days after validation	Note 1	Note 1	(64,091)	-	
Top Step Enterprises Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	223,892	23	Net 45 days	Note 1	Note 1	78,097	15	
Foxconn Technology CZ S.R.O.	Ingrasys Technology Inc.	Subsidiary	Sales	136,849	4	Payment term 45 days	Note 1	Note 1	878	-	
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	1,718,408	55	Payment term 45 days	Note 1	Note 1	477,456	13	
Foxconn Technology CZ S.R.O.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	135,440	4	Payment term 45 days	Note 1	Note 1	5,698	-	
Foxconn Technology CZ S.R.O.	Cloud Network Technology Kft.	Subsidiary	Sales	996,368	32	Payment term 45 days	Note 1	Note 1	659,835	18	
Global Services Solutions S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	156,702	27	Payment term 45 days	Note 1	Note 1	24,137	29	
Global Services Solutions S.R.O.	Jusda Europe S.R.O.	Subsidiary	Sales	268,538	47	Payment term 45 days	Note 1	Note 1	23,765	28	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	867,955	3	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	119,122	-	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	445,184	2	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	FuDing (Zhengzhou) Precision Industry Co., Ltd.	Subsidiary	Sales	331,148	1	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Honghuasheng Precision Electronics (Yantai) Co., Ltd.	Affiliate	Sales	399,720	2	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Avary Holding (Shenzhen) Co., Limited	Affiliate	Sales	105,293	-	Net 90 days	Note 1	Note 1	-	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fugang Electronics (Dong Guan) Ltd.	Other related party	Sales	\$ 195,692	1	Net 14 days	Note 1	Note 1	\$ -	-	
Huaian Fulitong Trading Co., Ltd.	Tekcon Huizhou Electronics Co., Ltd.	Affiliate	Sales	109,979	9	Payment term 90 days	Note 1	Note 1	164	-	
Foxconn Image & Printing Product Pte. Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	516,016	-	Payment term 60 days	Note 1	Note 1	77,158	-	
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	1,589,055	-	Payment term 60 days	Note 1	Note 1	156,872	-	
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	4,712,369	46	Payment term 30 days	Note 1	Note 1	1,033,209	58	
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	4,283,417	42	Payment term 30 days	Note 1	Note 1	611,693	34	
PCE Technology de Juarez S.A. de C.V.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	1,139,246	11	Payment term 30 days	Note 1	Note 1	128,640	7	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	Sales	792,209	-	Net 90 days	Note 1	Note 1	173,922	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	221,850	-	Net 90 days	Note 1	Note 1	71,394	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	124,083	-	Payment term 90 days	Note 1	Note 1	36,241	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	362,117,777	63	Net 30 days	Note 1	Note 1	40,460,521	16	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	105,006	-	Net 60 days	Note 1	Note 1	31,237	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	1,287,273	-	Payment term 90 days	Note 1	Note 1	110,453	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	469,217	-	Payment term 90 days	Note 1	Note 1	33,907	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	1,460,531	-	Net 60 days	Note 1	Note 1	227,929	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Ur Materials (ShenZhen) Co., Ltd.	Subsidiary	Sales	100,784	-	Net 90 days	Note 1	Note 1	41,626	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	678,769	-	Net 60 days	Note 1	Note 1	267,775	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	224,816	-	Net 45 days	Note 1	Note 1	214,201	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfu (Shenzhen) Equity Investment Fund Management Co., Ltd.	Subsidiary	Sales	110,574	-	Net 30 days	Note 1	Note 1	115,385	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Sales	\$ 199,740,391	35	Net 60 days	Note 1	Note 1	\$ 194,593,146	78	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	250,235	-	Net 90 days	Note 1	Note 1	-	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	569,405	-	Net 30 days	Note 1	Note 1	21,434	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	218,815	-	Payment term 90 days	Note 1	Note 1	18,728	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	331,282	-	Payment term 90 days	Note 1	Note 1	(119,525)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	143,219	-	Payment term 90 days	Note 1	Note 1	(31,949)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hangzhou GengDe Electronics Co., Ltd.	Affiliate	Sales	101,768	-	Net 90 days	Note 1	Note 1	39,517	-	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	522,040	2	Payment term 60 days	Note 1	Note 1	144,372	2	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	3,951,833	19	Payment term 90 days	Note 1	Note 1	1,235,548	20	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	14,905,145	71	Net 60 days	Note 1	Note 1	4,360,233	71	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	Sales	188,322	1	Payment term 90 days	Note 1	Note 1	69,355	1	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	144,406	1	Payment term 60 days	Note 1	Note 1	2,986	-	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	Sales	298,719	1	Payment term 90 days	Note 1	Note 1	-	-	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innolux Corporation	Other related party	Purchases	370,777	2	Net 90 days	Note 1	Note 1	(109,617)	(3)	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Futaijing Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	699,555	24	Payment term 90 days	Note 1	Note 1	101,534	16	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	1,015,311	35	Net 90 days	Note 1	Note 1	83,653	13	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	132,403	5	Net 90 days	Note 1	Note 1	61,740	10	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	137,871	5	Net 60 days	Note 1	Note 1	80,531	13	

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Foxconn Precision Electronics (Yantai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	\$ 409,742	16	Net 30 days	Note 1	Note 1	\$ (64,992)	(14)	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	216,323	7	Payment term 90 days	Note 1	Note 1	79,575	13	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	105,176	4	Net 60 days	Note 1	Note 1	(4,654)	(1)	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	3,133,494	4	Net 90 days	Note 1	Note 1	1,388,974	7	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	943,232	1	Payment term 30 days	Note 1	Note 1	145,597	1	
Fulian Precision Electronics (Tianjin) Co., Ltd.	FuDing (Zhengzhou) Precision Industry Co., Ltd.	Subsidiary	Sales	10,992	-	Payment term 90 days	Note 1	Note 1	4,944	-	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	47,451,849	59	Payment term 60 days	Note 1	Note 1	5,436,279	27	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	20,641,873	26	Payment term 90 days	Note 1	Note 1	9,977,626	50	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	Sales	2,764	-	Net 30 days	Note 1	Note 1	32	-	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	65,779	-	Net 30 days	Note 1	Note 1	3,103	-	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,669,434	3	Net 75 days	Note 1	Note 1	822,985	4	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	4,899,544	6	Payment term 60 days	Note 1	Note 1	2,090,172	10	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Purchases	2,747	-	Net 90 days	Note 1	Note 1	(1,448)	-	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	148,833	1	Net 30 days	Note 1	Note 1	(59,616)	-	
Fulian Precision Electronics (Tianjin) Co., Ltd.	HighAim Technology Inc.	Affiliate	Purchases	31,374	-	30 days after validation	Note 1	Note 1	(2,555)	-	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	219,778	1	90 days after validation	Note 1	Note 1	(71,015)	(1)	
Hongfujin Precision Electronics (Chengdu Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	120,085	-	Net 30 days	Note 1	Note 1	117,898	-	

							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 (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	\$ 477,090,519	75	Net 60 days	Note 1	Note 1	\$ 178,932,614	87	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	130,533,198	21	Net 30 days	Note 1	Note 1	18,158,925	9	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	378,522	-	Net 60 days	Note 1	Note 1	111,838	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	2,245,465	-	Payment term 90 days	Note 1	Note 1	(253,810)	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	157,099	-	Net 90 days	Note 1	Note 1	(42,479)	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	157,267	-	Net 90 days	Note 1	Note 1	(109,190)	-	
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	415,441	71	Net 90 days	Note 1	Note 1	166,818	85	
FuDing (Zhengzhou) Precision Industry Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,792,370	77	Payment term 90 days	Note 1	Note 1	851	100	
FuDing (Zhengzhou) Precision Industry Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	122,319	5	Payment term 90 days	Note 1	Note 1	11	-	
Yantai Fuhuada Precision Electronics Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Purchases	124,562	38	Net 60 days	Note 1	Note 1	(27,490)	(50)	
AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	127,850	13	Net 90 days	Note 1	Note 1	12,222	4	
AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	180,829	19	Net 90 days	Note 1	Note 1	72,481	22	
Jusda Supply Chain Management International Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	137,245	5	Net 30 days	Note 1	Note 1	116,628	11	
Jusda Supply Chain Management International Co., Ltd.	Jusda International Limited	Subsidiary	Sales	150,096	5	Net 30 days	Note 1	Note 1	31,890	3	
Jusda Supply Chain Management International Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Other related party	Sales	154,879	5	Net 30 days	Note 1	Note 1	22,039	2	
Jusda Supply Chain Management International Co., Ltd.	Sharp Office Equipments (Changshu) Co., Ltd.	Affiliate	Sales	179,673	6	Net 30 days	Note 1	Note 1	38,031	4	
Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Fulian System Integration Electronics (Haining) Co., Ltd.	Subsidiary	Sales	295,015	-	Net 30 days	Note 1	Note 1	15,717	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	\$ 55,376,966	85	Net 90 days	Note 1	Note 1	\$ 22,967,603	87	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	327,371	1	Payment term 90 days	Note 1	Note 1	147,624	1	
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	202,624	-	Net 30 days	Note 1	Note 1	222,708	1	
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	71,104,986	100	Net 30 days	Note 1	Note 1	17,040,557	99	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	29,536,629	2	Payment term 90 days	Note 1	Note 1	25,783	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	600,465	-	Payment term 90 days	Note 1	Note 1	65,414	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	1,623,081,165	97	Payment term 90 days	Note 1	Note 1	410,345,685	93	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	5,619,311	-	Payment term 90 days	Note 1	Note 1	1,417,570	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	22,108,874	1	Payment term 90 days	Note 1	Note 1	17,816,812	4	
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	10,866,296	17	Net 90 days	Note 1	Note 1	7,670,650	27	
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	36,400,595	55	Net 90 days	Note 1	Note 1	14,278,948	51	
Profit New Limited	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	283,773	-	Net 90 days	Note 1	Note 1	110,272	-	
Mega Well Limited	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	377,870	-	Net 90 days	Note 1	Note 1	17,081	-	
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	191,500,471	97	Net 90 days	Note 1	Note 1	34,204,147	91	
Mega Well Limited	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	16,653	-	Net 90 days	Note 1	Note 1	4,936	-	
Mega Well Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	386,487	-	Net 90 days	Note 1	Note 1	-	-	
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	77,858,932	19	Net 90 days	Note 1	Note 1	31,714,748	21	
Competition Team Ireland Limited	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	616,882	4	Net 45 days	Note 1	Note 1	270,447	7	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	\$ 1,134,260	6	Net 10 days	Note 1	Note 1	\$ 270,107	7	
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	Sales	4,343,505	25	Net 60 days	Note 1	Note 1	877,658	24	
Competition Team Ireland Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	264,571	2	Payment term 30 days	Note 1	Note 1	9,865	-	
Zhengzhou Jusda Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	175,531	27	Net 30 days	Note 1	Note 1	35,735	20	
Mexus Solutions Inc.	Simply Smart Limited	Subsidiary	Sales	230,200	73	Payment term 30 days	Note 1	Note 1	85,847	94	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	343,911,721	97	Net 90 days	Note 1	Note 1	98,203,299	97	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	6,337,062	2	Net 90 days	Note 1	Note 1	2,794,878	3	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Honfujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	110,815	-	Net 90 days	Note 1	Note 1	74	-	
Simply Smart Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	186,414	1	Payment term 90 days	Note 1	Note 1	32,531	1	
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	Sales	754,659	4	Payment term 30 days	Note 1	Note 1	-	-	
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,874,927	10	Payment term 60 days	Note 1	Note 1	297,769	7	
Simply Smart Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	416,391	2	Payment term 60 days	Note 1	Note 1	86,214	2	
Simply Smart Limited	Mega Well Limited	Subsidiary	Sales	152,511	1	Payment term 60 days	Note 1	Note 1	-	-	
Simply Smart Limited	Fusing International Inc.	Subsidiary	Sales	4,054,503	23	Payment term 60 days	Note 1	Note 1	1,437,786	36	
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	Sales	10,347,482	58	Payment term 60 days	Note 1	Note 1	2,209,515	51	
Simply Smart Limited	Foxconn Japan Co., Limited	Subsidiary	Sales	103,171	1	Payment term 90 days	Note 1	Note 1	101,714	3	
Scientific-Atlanta de Mexico S. de R. L. de C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	4,962,956	100	Payment term 30 days	Note 1	Note 1	764,059	100	



Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	\$ 178,675	-	Net 60 days	Note 1	Note 1	\$ 10,994	-	
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	46,950,118	96	Net 90 days	Note 1	Note 1	17,428,476	96	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	563,338	1	60 days after validation	Note 1	Note 1	218,000	1	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	637,306	1	Net 30 days	Note 1	Note 1	256,423	1	
HongFuJin Precision Electrons (HengYang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	241,370	56	Net 30 days	Note 1	Note 1	93,845	51	
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiary	Sales	641,906	1	Payment term 90 days	Note 1	Note 1	193	-	
Foxconn Interconnect Technology Limited	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,566,580	2	Payment term 90 days	Note 1	Note 1	523	-	
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	4,521,425	4	Payment term 90 days	Note 1	Note 1	944	-	
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	872,511	1	Payment term 90 days	Note 1	Note 1	199	-	
Foxconn Interconnect Technology Limited	Huaian Fultong Trading Co., Ltd.	Subsidiary	Sales	1,158,514	1	Payment term 90 days	Note 1	Note 1	305	-	
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	784,371	1	Payment term 90 days	Note 1	Note 1	196	-	
Foxconn Interconnect Technology Limited	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	310,059	-	Payment term 90 days	Note 1	Note 1	84	-	
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,485,610	1	Payment term 90 days	Note 1	Note 1	456	-	
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	Sales	6,147,224	6	Payment term 90 days	Note 1	Note 1	2,168	-	
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	Sales	10,549,686	10	Payment term 90 days	Note 1	Note 1	1,011	-	
Foxconn Interconnect Technology Limited	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	222,397	-	Payment term 90 days	Note 1	Note 1	24	-	
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	606,861	1	Payment term 90 days	Note 1	Note 1	92	-	
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	Sales	4,329,870	4	Payment term 90 days	Note 1	Note 1	2,369	-	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	\$ 989,528	1	Payment term 90 days	Note 1	Note 1	\$ 177	-	
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	Sales	1,199,943	1	Payment term 90 days	Note 1	Note 1	513	-	
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	Sales	707,250	1	Payment term 90 days	Note 1	Note 1	257	-	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Sales	251,407	-	Payment term 90 days	Note 1	Note 1	43	-	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Purchases	1,441,966	1	Payment term 90 days	Note 1	Note 1	(19,146)	-	
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	Sales	1,982,137	2	Payment term 90 days	Note 1	Note 1	675	-	
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	Sales	284,943	-	Payment term 90 days	Note 1	Note 1	43	-	
Foxconn Interconnect Technology Limited	Qingding Precision Electronics (HuaiAn) Co., Ltd.	Affiliate	Sales	119,516	-	Payment term 90 days	Note 1	Note 1	27	-	
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	761,105	1	Payment term 90 days	Note 1	Note 1	120	-	
ScienBiziP Consulting Inc.	Simply Smart Limited	Subsidiary	Sales	101,559	32	Payment term 60 days	Note 1	Note 1	3,502	4	
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	25,984,162	100	Payment term 90 days	Note 1	Note 1	9,819	100	
FIT Electronics, Inc.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	876,017	13	Payment term 90 days	Note 1	Note 1	84	-	
Jusda International Limited	Ingrasys Technology Inc.	Subsidiary	Sales	103,433	1	Net 60 days	Note 1	Note 1	23,934	1	
Jusda International Limited	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	275,511	3	Net 180 days	Note 1	Note 1	55,701	2	
Jusda International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	120,260	1	Net 60 days	Note 1	Note 1	90,544	3	
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	Sales	1,687,898	17	Net 180 days	Note 1	Note 1	725,440	23	
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	796,188	8	Net 60 days	Note 1	Note 1	177,105	6	
Jusda International Limited	IPL International Limited	Subsidiary	Sales	120,535	1	Net 60 days	Note 1	Note 1	20,141	1	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Jusda International Limited	Fortunebay Technology Pte. Ltd.	Subsidiary	Sales	\$ 157,358	2	Net 30 days	Note 1	Note 1	\$ 68,518	2	
Jusda International Limited	Bang Tai International Logistics Co., Ltd.	Subsidiary	Sales	108,487	1	Net 180 days	Note 1	Note 1	32,061	1	
Jusda International Limited	Joyspeed Global Cargo China Limited	Subsidiary	Sales	660,363	6	Net 180 days	Note 1	Note 1	719,500	23	
Jusda International Limited	Innolux Corporation	Other related party	Sales	168,851	2	Net 90 days	Note 1	Note 1	28,857	1	
Jusda International Limited	Innolux USA Inc.	Other related party	Sales	465,637	5	Net 30 days	Note 1	Note 1	171,369	6	
Jusda International Limited	CarUX Technology Taiwan Inc.	Other related party	Sales	136,709	1	Net 90 days	Note 1	Note 1	15,801	1	
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,188,741	100	Payment term 90 days	Note 1	Note 1	127	100	
Chongqing Jingmei Precision Electronics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	6,337,202	99	90 days after validation	Note 1	Note 1	1,116,242	97	
Henan Yupin Real Estate Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	165,549	33	Advance payment	Note 1	Note 1	-	-	
Kunshan Fuchengke Precision Electronical Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	220,693	3	Net 90 days	Note 1	Note 1	68,317	5	
Kunshan Fuchengke Precision Electronical Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	278,410	4	90 days after validation	Note 1	Note 1	(96,964)	(6)	
eCMMS Precision Singapore Pte. Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	214,618	-	Payment term 30 days	Note 1	Note 1	4,617	-	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	Sales	29,840,776	28	Payment term 75 days	Note 1	Note 1	4,911,003	21	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology Mexico S.A. de C.V.	Subsidiary	Sales	205,301	-	Net 120 days	Note 1	Note 1	39,283	-	
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	14,755,778	14	Net 120 days	Note 1	Note 1	5,461,433	23	
eCMMS Precision Singapore Pte. Ltd.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	2,472,134	2	Net 30 days	Note 1	Note 1	997,880	4	
eCMMS Precision Singapore Pte. Ltd.	Eson Precision Industry (Singapore) Pte. Ltd.	Affiliate	Purchases	1,104,908	1	Payment term 30 days	Note 1	Note 1	(150,098)	(1)	
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	Sales	1,010,989	1	Net 75 days	Note 1	Note 1	390,965	2	
eCMMS Precision Singapore Pte. Ltd.	Sharp Electronics Corporation	Affiliate	Sales	399,179	-	Net 30 days	Note 1	Note 1	33,469	-	

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Jinchen Hongren Technology Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	Sales	\$ 459,541	43	Payment term 90 days	Note 1	Note 1	\$ 282,042	65	
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	39,247,423	98	Payment term 90 days	Note 1	Note 1	10,540	100	
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	810,684	2	Payment term 90 days	Note 1	Note 1	277	-	
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	141,749	31	Payment term 90 days	Note 1	Note 1	17,860	11	
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	150,057	32	Payment term 90 days	Note 1	Note 1	40,259	25	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	59,421,279	39	Net 90 days	Note 1	Note 1	14,471,851	38	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	1,796,599	1	Net 90 days	Note 1	Note 1	447,258	1	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	5,448,013	4	Net 60 days	Note 1	Note 1	2,006,604	5	
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	9,027,629	6	Net 60 days	Note 1	Note 1	1,811,025	5	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	7,779,051	5	Net 45 days	Note 1	Note 1	3,392,515	9	
Ingrasys (Singapore) Pte. Ltd.	Garuda International Limited	Affiliate	Purchases	162,745	-	Payment term 90 days	Note 1	Note 1	(44,543)	-	
Foxconn Industrial Internet Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	151,100	12	Net 90 days	Note 1	Note 1	132,281	23	
Foxconn Industrial Internet Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	105,376	8	Net 90 days	Note 1	Note 1	55,426	9	
Foxconn Industrial Internet Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	237,322	18	Net 90 days	Note 1	Note 1	109,122	19	
Foxconn Industrial Internet Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	272,974	21	Net 90 days	Note 1	Note 1	135,540	23	
Foxconn OE Technologies Singapore Pte. Ltd.	Foxconn OE Technologies Inc.	Subsidiary	Sales	877,864	67	Payment term 90 days	Note 1	Note 1	-	-	
Fulian Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,575,405	100	Net 60 days	Note 1	Note 1	597,629	100	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	1,701,317	2	Payment term 90 days	Note 1	Note 1	85,652	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	\$ 583,096	1	Net 90 days	Note 1	Note 1	\$ 187,309	1	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	3,432,810	4	Payment term 30 days	Note 1	Note 1	273,363	1	
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	88,148,818	93	Net 30 days	Note 1	Note 1	32,913,567	98	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	180,922	-	Net 30 days	Note 1	Note 1	26,468	-	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	Sales	146,578	-	Payment term 90 days	Note 1	Note 1	142,841	-	
First Special Material (Henan) Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	153,572	21	Payment term 90 days	Note 1	Note 1	18,884	8	
Ur Materials (ShenZhen) Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	164,721	11	Payment term 90 days	Note 1	Note 1	30,869	7	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	188,399	1	Payment term 90 days	Note 1	Note 1	121,951	1	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	1,100,308	5	Payment term 90 days	Note 1	Note 1	815,794	8	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	230,700	1	Payment term 90 days	Note 1	Note 1	233,345	2	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	607,643	3	Payment term 90 days	Note 1	Note 1	317,803	3	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	674,169	3	Payment term 90 days	Note 1	Note 1	579,041	6	
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	Sales	18,972,985	85	Payment term 90 days	Note 1	Note 1	7,407,415	74	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	101,324	-	Payment term 90 days	Note 1	Note 1	102,345	1	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	121,863	1	Payment term 90 days	Note 1	Note 1	114,419	1	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	182,244	1	Payment term 90 days	Note 1	Note 1	213,505	2	
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	128,103	4	Payment term 90 days	Note 1	Note 1	103,451	11	

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)	
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	\$ 262,501	7	Net 60 days	Note 1	Note 1	\$ 229,639	24	
Lankao YuFu Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	401,821	11	Net 60 days	Note 1	Note 1	157,732	17	
Lankao YuFu Precision Technology Co., Ltd.	Fulian Precision Technology Ganzhou Co., Ltd.	Subsidiary	Sales	111,596	3	Payment term 60 days	Note 1	Note 1	103,273	11	
Lankao YuFu Precision Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	2,166,495	60	Net 60 days	Note 1	Note 1	153,406	16	
Foxconn Precision International Limited	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	227,184	-	Net 90 days	Note 1	Note 1	90,113	-	
Foxconn Precision International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	404,041	-	Net 90 days	Note 1	Note 1	125,125	-	
Foxconn Precision International Limited	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	197,563	-	Net 90 days	Note 1	Note 1	61,917	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Subsidiary	Sales	1,653,253	1	Net 90 days	Note 1	Note 1	407,711	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	1,701,876	1	Payment term 90 days	Note 1	Note 1	759,974	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	2,373,551	1	30 days after validation	Note 1	Note 1	797,044	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	2,276,234	1	Payment term 90 days	Note 1	Note 1	1,507,732	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	1,865,817	1	Net 30 days	Note 1	Note 1	860,821	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	277,824	-	Net 30 days	Note 1	Note 1	-	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	51,737,398	18	Payment term 30 days	Note 1	Note 1	38,781,163	24	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	1,810,808	1	Net 30 days	Note 1	Note 1	688,558	-	
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	217,722,806	74	Payment term 30 days	Note 1	Note 1	109,522,133	69	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	345,037	-	Payment term 90 days	Note 1	Note 1	188,318	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	1,722,086	1	Net 90 days	Note 1	Note 1	1,143,632	1	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	\$ 718,571	-	Net 90 days	Note 1	Note 1	\$ 558,566	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Subsidiary	Sales	282,612	-	Net 30 days	Note 1	Note 1	32,123	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	Sales	313,875	-	Net 90 days	Note 1	Note 1	332,156	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Technology Ganzhou Co., Ltd.	Subsidiary	Sales	2,917,072	1	Net 30 days	Note 1	Note 1	3,090,832	2	
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	720,321	52	Payment term 90 days	Note 1	Note 1	117,919	50	
Fulian Fuyi Precision Industry (Dongguan) Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	189,138	100	Net 90 days	Note 1	Note 1	27,188	100	
Competition Team Technology Mexico S.A. de C.V.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	Sales	164,738	9	Payment term 30 days	Note 1	Note 1	83,495	53	
Jusda Europe S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	183,430	14	Payment term 45 days	Note 1	Note 1	42,651	19	
Jusda Europe S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	483,429	36	Payment term 45 days	Note 1	Note 1	91,077	40	
BaiChang Technology Service (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	358,684	100	Net 90 days	Note 1	Note 1	136,250	100	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Sales	4,684,476	26	Payment term 30 days	Note 1	Note 1	570,167	24	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Purchases	9,523,449	55	Payment term 30 days	Note 1	Note 1	(1,044,035)	(38)	
Sharp Jusda Logistics Corporation	Sharp Energy Solutions Corporation	Affiliate	Sales	242,339	1	Payment term 30 days	Note 1	Note 1	27,198	1	
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	Sales	1,459,279	8	Payment term 30 days	Note 1	Note 1	196,670	8	
Sharp Jusda Logistics Corporation	Sakai Display Products Corporation	Affiliate	Purchases	448,257	3	Payment term 90 days	Note 1	Note 1	-	-	
Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	540,505,461	99	Payment term 90 days	Note 1	Note 1	-	-	
Henan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	3,631,400	1	Payment term 90 days	Note 1	Note 1	180	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Henan Fuchi Technology Co., Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Subsidiary	Sales	\$ 2,237,155	-	Payment term 90 days	Note 1	Note 1	\$ 35	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	635,042	-	Payment term 90 days	Note 1	Note 1	304,112	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	228,486	-	Payment term 90 days	Note 1	Note 1	158,975	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	1,724,697	1	Payment term 90 days	Note 1	Note 1	456,474	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	Sales	63,007,849	32	Payment term 90 days	Note 1	Note 1	29,020,490	72	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	Sales	129,305,255	66	Payment term 90 days	Note 1	Note 1	9,403,743	23	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	225,363	-	Payment term 90 days	Note 1	Note 1	162,205	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Subsidiary	Sales	356,424	-	Payment term 90 days	Note 1	Note 1	396,492	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Garuda International Limited	Affiliate	Purchases	401,208	-	Net 90 days	Note 1	Note 1	(76,611)	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	375,214	-	Net 90 days	Note 1	Note 1	(149,658)	-	
Cloud Network Technology Singapore Pte. Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Subsidiary	Sales	206,859	-	Net 60 days	Note 1	Note 1	73,644	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	12,338,642	1	Payment term 90 days	Note 1	Note 1	11,832,273	3	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	27,992,957	2	Net 60 days	Note 1	Note 1	9,034,490	2	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	Sales	16,564,987	1	Net 180 days	Note 1	Note 1	7,962,521	2	
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	20,629,288	1	Net 90 days	Note 1	Note 1	1,804,779	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	1,817,169	-	Net 60 days	Note 1	Note 1	2,504,845	1	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	9,635,349	1	Payment term 90 days	Note 1	Note 1	1,101,168	-	



							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	\$ 7,984,022	1	Net 90 days	Note 1	Note 1	\$ 1,479,275	-	
Cloud Network Technology Singapore Pte. Ltd.	Profit New Limited	Subsidiary	Sales	365,486	-	Payment term 30 days	Note 1	Note 1	160,259	-	
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	Sales	2,206,141	-	Payment term 30 days	Note 1	Note 1	749,549	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	8,364,247	1	Net 90 days	Note 1	Note 1	2,201,646	-	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	Sales	1,469,666	-	Net 60 days	Note 1	Note 1	309,212	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	578,584,853	36	Payment term 30 days	Note 1	Note 1	181,229,746	39	
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	10,967,403	1	Net 60 days	Note 1	Note 1	1,749,517	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	894,352	-	Net 45 days	Note 1	Note 1	601,331	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	62,573,129	4	Net 180 days	Note 1	Note 1	39,554,306	8	
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	Sales	470,948	-	Payment term 30 days	Note 1	Note 1	110,468	-	
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	Sales	1,042,196	-	Payment term 60 days	Note 1	Note 1	775,703	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	73,541,904	5	Payment term 90 days	Note 1	Note 1	25,079,648	5	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	5,535,829	-	Net 60 days	Note 1	Note 1	593,289	-	
Cloud Network Technology Singapore Pte. Ltd.	NSG Technology Inc.	Subsidiary	Sales	299,534	-	Net 30 days	Note 1	Note 1	35,384	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	31,685,134	2	Net 60 days	Note 1	Note 1	6,702,316	1	
Cloud Network Technology Singapore Pte. Ltd.	FTP Technology Inc.	Affiliate	Purchases	553,000	-	Payment term 90 days	Note 1	Note 1	(202,263)	-	
Cloud Network Technology Singapore Pte. Ltd.	Garuda International Limited	Affiliate	Purchases	576,306	-	Net 90 days	Note 1	Note 1	(117,669)	-	

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			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)	
Purchaser/seller	Counterparty	Relationship with the counterparty									
Cloud Network Technology Singapore Pte. Ltd.	Sharp Corporation	Affiliate	Sales	\$ 109,512	-	Payment term 60 days	Note 1	Note 1	\$ 525	-	
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	3,415,913	-	Payment term 60 days	Note 1	Note 1	671,580	-	
Cloud Network Technology Kft.	Ingrasys Technology USA Inc.	Subsidiary	Sales	918,552	2	Payment term 45 days	Note 1	Note 1	-	-	
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	5,226,587	10	Payment term 45 days	Note 1	Note 1	624,758	5	
Cloud Network Technology Kft.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	343,399	1	Payment term 45 days	Note 1	Note 1	228,192	2	
Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	71,765,354	97	Net 90 days	Note 1	Note 1	50,791,027	96	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	135,315	-	Net 90 days	Note 1	Note 1	45,030	-	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	3,845,100	12	Net 90 days	Note 1	Note 1	2,350,949	22	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	211,138	1	Net 90 days	Note 1	Note 1	161,410	1	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	346,645	1	Net 90 days	Note 1	Note 1	117,139	1	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,516,446	5	Net 60 days	Note 1	Note 1	805,061	7	
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	23,626,428	76	Net 45 days	Note 1	Note 1	6,817,865	63	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	580,016	2	Net 90 days	Note 1	Note 1	57,746	1	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Subsidiary	Sales	120,957	-	Net 90 days	Note 1	Note 1	22,581	-	
Fulian Technology (Shanxi) Co., Ltd.	Honfujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	1,097,199	30	Payment term 90 days	Note 1	Note 1	(628,596)	(35)	
Cloud Network Technology USA Inc.	Foxconn CZ S.R.O.	Subsidiary	Sales	317,498	-	Payment term 90 days	Note 1	Note 1	95,797	-	
Cloud Network Technology USA Inc.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	721,562	-	Net 45 days	Note 1	Note 1	115,564	-	
Cloud Network Technology USA Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	137,124	-	Net 60 days	Note 1	Note 1	30,566	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	\$ 10,228,006	5	Net 60 days	Note 1	Note 1	\$ 4,321,104	18	
Cloud Network Technology USA Inc.	NSG Technology Inc.	Subsidiary	Sales	151,273	-	Net 60 days	Note 1	Note 1	9,630	-	
IPL International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	617,850	-	Net 90 days	Note 1	Note 1	148,243	-	
IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	16,367,065	3	Net 90 days	Note 1	Note 1	12,279,948	7	
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,697,325	-	Net 90 days	Note 1	Note 1	591,295	-	
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	502,100,201	95	Net 90 days	Note 1	Note 1	164,418,425	92	
IPL International Limited	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	158,619	-	Net 90 days	Note 1	Note 1	35,405	-	
IPL International Limited	Fulian Precision Technology Ganzhou Co., Ltd.	Subsidiary	Sales	328,239	-	Net 90 days	Note 1	Note 1	272,612	-	
Jusda Supply Chain Management Corporation	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	244,355	12	Payment term 180 days	Note 1	Note 1	198,547	18	
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	Sales	228,320	11	Payment term 180 days	Note 1	Note 1	343,666	31	
Jusda Supply Chain Management Corporation	SMART Technologies Inc.	Subsidiary	Sales	122,028	6	Payment term 45 days	Note 1	Note 1	19,249	2	
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	412,670	27	Payment term 90 days	Note 1	Note 1	32	-	
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	130,412,094	53	Payment term 90 days	Note 1	Note 1	17,294,443	29	
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	91,531,969	38	Net 60 days	Note 1	Note 1	31,949,216	53	
Fortunebay Technology Pte. Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Subsidiary	Sales	274,910	1	Net 45 days	Note 1	Note 1	1,011	-	
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	2,012,280	5	Net 45 days	Note 1	Note 1	206,992	4	
Fortunebay Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	771,661	2	Payment term 60 days	Note 1	Note 1	37,838	1	
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,073,598	3	Net 45 days	Note 1	Note 1	523,593	9	
Fortunebay Technology Pte. Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	150,503	-	Net 45 days	Note 1	Note 1	28,681	1	

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)	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	\$ 125,947	-	Net 45 days	Note 1	Note 1	\$ 26,011	-	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	2,538,538	7	Net 45 days	Note 1	Note 1	295,379	5	
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,980,257	5	Net 45 days	Note 1	Note 1	353,119	6	
Fortunebay Technology Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	486,655	1	Net 45 days	Note 1	Note 1	66,815	1	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	3,056,623	8	Net 45 days	Note 1	Note 1	405,599	7	
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	2,787,820	8	Net 45 days	Note 1	Note 1	280,855	5	
Fortunebay Technology Pte. Ltd.	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	Sales	296,230	1	Net 45 days	Note 1	Note 1	34,259	1	
Fortunebay Technology Pte. Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	4,594,078	12	Net 45 days	Note 1	Note 1	769,474	13	
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	6,162,832	17	Net 45 days	Note 1	Note 1	985,186	17	
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	4,019,104	11	Net 45 days	Note 1	Note 1	724,688	13	
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	144,197	-	Net 45 days	Note 1	Note 1	17,004	-	
Fortunebay Technology Pte. Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	1,307,089	4	Net 45 days	Note 1	Note 1	185,965	3	
Fortunebay Technology Pte. Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Subsidiary	Sales	787,031	2	Net 45 days	Note 1	Note 1	99,199	2	
Fortunebay Technology Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	122,728	-	Net 45 days	Note 1	Note 1	10,399	-	
Fortunebay Technology Pte. Ltd.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	220,692	1	Net 45 days	Note 1	Note 1	50,569	1	
Fortunebay Technology Pte. Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	535,201	1	Net 45 days	Note 1	Note 1	79,117	1	
Fortunebay Technology Pte. Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	232,710	1	Net 45 days	Note 1	Note 1	85,553	1	
Fortunebay Technology Pte. Ltd.	Innolux Corporation	Other related party	Sales	163,234	-	Net 45 days	Note 1	Note 1	13,038	-	
Fortunebay Technology Pte. Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	376,250	1	Net 45 days	Note 1	Note 1	72,414	1	
Fortunebay Technology Pte. Ltd.	Ennoconn (Suzhou) Technology Co., Ltd.	Affiliate	Sales	101,863	-	Net 45 days	Note 1	Note 1	16,095	-	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Fortunebay Technology Pte. Ltd.	Avary Holding (Shenzhen) Co., Limited	Affiliate	Sales	\$ 109,382	-	Net 45 days	Note 1	Note 1	\$ 845	-	
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	8,880,052	97	Payment term 45 days	Note 1	Note 1	2,530,235	99	
Fulian Technology (Wuhan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	152,039	2	Payment term 30 days	Note 1	Note 1	33,150	1	
Fulian Technology (Hebi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	1,518,863	13	Payment term 90 days	Note 1	Note 1	617,293	14	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	1,040,601	9	Payment term 90 days	Note 1	Note 1	181,173	4	
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	6,105,248	53	Payment term 90 days	Note 1	Note 1	2,513,493	56	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	501,160	4	Payment term 90 days	Note 1	Note 1	146,116	3	
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	138,997	1	Payment term 90 days	Note 1	Note 1	40,720	1	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	730,138	6	Payment term 90 days	Note 1	Note 1	383,279	9	
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	398,367	3	Payment term 90 days	Note 1	Note 1	65,962	1	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	424,181	4	Payment term 90 days	Note 1	Note 1	90,505	2	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	469,304	4	Payment term 90 days	Note 1	Note 1	254,798	6	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	Sales	107,083	1	Payment term 90 days	Note 1	Note 1	96,246	2	
Fulian Technology (Hebi) Co., Ltd.	Honfujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	141,332	1	Payment term 90 days	Note 1	Note 1	3,371	-	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	142,366	9	Net 30 days	Note 1	Note 1	8,776	2	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	253,462	15	Net 60 days	Note 1	Note 1	42,322	8	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	215,628	13	Net 45 days	Note 1	Note 1	10,652	2	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	\$ 127,436	8	Payment term 30 days	Note 1	Note 1	\$ 90,674	17	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	149,410	9	Net 30 days	Note 1	Note 1	7,410	1	
Sharp Jusda Logistics Malaysia Sdn. Bhd.	Sharp Electronics (Malaysia) Sdn. Bhd.	Affiliate	Sales	147,599	72	Payment term 30 days	Note 1	Note 1	12,752	75	
Sharp Jusda Logistics (Hong Kong) Co., Limited	Sharp Corporation	Affiliate	Sales	242,297	42	Payment term 30 days	Note 1	Note 1	-	-	
Sharp Jusda Logistics (Hong Kong) Co., Limited	Sharp Hong Kong Limited	Affiliate	Sales	215,409	37	Payment term 30 days	Note 1	Note 1	-	-	
Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Scientific-Atlanta de Mexico S. de R. L. de C. V.	Subsidiary	Sales	106,467	29	Payment term 90 days	Note 1	Note 1	8,171	6	
Triple Win Technology (JinCheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,565,461	56	Payment term 90 days	Note 1	Note 1	39,466	11	
Triple Win Technology (JinCheng) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	575,276	20	Payment term 90 days	Note 1	Note 1	26,608	7	
Likom de Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	837,958	100	Payment term 30 days	Note 1	Note 1	68,197	100	
Bang Tai International Logistics Co., Ltd.	Mega Well Limited	Subsidiary	Sales	100,100	6	Payment term 60 days	Note 1	Note 1	29,278	5	
Bang Tai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	383,730	25	Payment term 60 days	Note 1	Note 1	463,663	81	
FII USA Inc.	Mega Well Limited	Subsidiary	Sales	282,677	-	Payment term 30 days	Note 1	Note 1	7,917	-	
Rayprus Technologies Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	199,454	98	Net 90 days	Note 1	Note 1	73,025	100	
Kunshan Tengyang Intelligent Technology Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	194,719	66	Payment term 90 days	Note 1	Note 1	57	100	
Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Sales	294,288	46	Net 60 days	Note 1	Note 1	40,619	22	
Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	105,635	16	Net 30 days	Note 1	Note 1	117,469	63	
Sharp Jusda Logistics (Netherlands) B.V.	Sharp NEC Display Solutions Europe GmbH	Affiliate	Sales	109,692	100	Net 30 days	Note 1	Note 1	9,367	100	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Fulian Technology (Lankao) Co., Ltd.	IPL International Limited	Subsidiary	Sales	\$ 17,840,457	100	Net 45 days	Note 1	Note 1	\$ 2,094,713	99	
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	84,013,588	97	Payment term 60 days	Note 1	Note 1	30,432,453	98	
Fuyu Precision Component Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	2,619,164	3	Payment term 60 days	Note 1	Note 1	627,322	2	
ShunYun Technology (Ha Noi, Vietnam) Limited	ShunYun Technology Holdings Limited	Subsidiary	Sales	979,266	19	Payment term 120 days	Note 1	Note 1	-	-	
Sharp Jusda Logistics Corporation (Us)	Sharp Electronics Corporation	Affiliate	Sales	412,329	63	Payment term 180 days	Note 1	Note 1	225,242	61	
Sharp Jusda Logistics Corporation (Us)	Dynabook Americas, Inc.	Affiliate	Sales	144,691	22	Payment term 180 days	Note 1	Note 1	59,100	16	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	215,323	7	Payment term 90 days	Note 1	Note 1	10,328	1	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	373,969	12	Payment term 90 days	Note 1	Note 1	5,928	1	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	184,585	6	Net 30 days	Note 1	Note 1	8,192	1	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	817,530	25	Net 60 days	Note 1	Note 1	190,915	16	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	157,607	5	Net 45 days	Note 1	Note 1	84,330	7	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	IPL International Limited	Subsidiary	Sales	1,209,083	37	Net 45 days	Note 1	Note 1	794,725	68	
Zettmage Technologies Japan Inc.	Zettmage Solutions, Inc.	Affiliate	Sales	137,924	100	Advance payment	Note 1	Note 1	-	-	
ShunYun Technology Holdings Limited	ShunSin Technology (Bac Giang, Vietnam) Limited	Subsidiary	Sales	385,124	7	Payment term 60 days	Note 1	Note 1	374,258	52	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	214,635	12	Net 30 days	Note 1	Note 1	199,972	15	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	149,311	8	Payment term 90 days	Note 1	Note 1	165,798	12	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	552,848	31	Net 60 days	Note 1	Note 1	412,948	30	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	\$ 140,350	8	Net 30 days	Note 1	Note 1	\$ 60,768	4	
Fulian Cloud Computing (TianJin) Co., Ltd. iCana Inc.	Profit New Limited	Subsidiary	Sales	1,621,305	4	Net 90 days	Note 1	Note 1	722,445	7	
	iCana Ltd.	Subsidiary	Sales	158,865	100	Payment term 30 days	Note 1	Note 1	100,729	100	
Shunyun Technology (Zhongshan) Limited	ShunYun Technology Holdings Limited	Subsidiary	Sales	453,514	9	Payment term 60 days	Note 1	Note 1	-	-	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	278,354	13	Net 30 days	Note 1	Note 1	81,636	7	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	205,996	9	Net 90 days	Note 1	Note 1	65,734	5	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	397,572	18	Payment term 30 days	Note 1	Note 1	311,625	25	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	434,823	20	Net 30 days	Note 1	Note 1	324,312	26	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	277,111	13	Net 30 days	Note 1	Note 1	99,413	8	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	180,624	8	Net 30 days	Note 1	Note 1	147,773	12	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	91,687	4	Net 30 days	Note 1	Note 1	27,652	2	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	175,944	8	Net 30 days	Note 1	Note 1	120,431	10	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	102,949	5	Net 30 days	Note 1	Note 1	29,725	2	
Taiyuan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	1,777,905	1	Payment term 30 days	Note 1	Note 1	-	-	
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	77,353,134	64	Payment term 30 days	Note 1	Note 1	29,819,784	100	
Taiyuan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	39,954,618	33	Payment term 30 days	Note 1	Note 1	2,773	-	
Taiyuan Fuchi Technology Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	2,222,378	2	Payment term 45 days	Note 1	Note 1	-	-	
Polight Technology (Foshan) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	159,458	65	Net 360 days	Note 1	Note 1	100,872	76	
Ingrasys Technology Mexico S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	148,558	95	Payment term 30 days	Note 1	Note 1	-	-	
Ingrasys Technology Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	7,427	5	Payment term 30 days	Note 1	Note 1	-	-	



Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	\$ 28,047,505	100	Net 80 days	Note 1	Note 1	\$ 3,035,702	100	
Sound Solutions (Zhenjiang) International Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	986,345	98	Payment term 90 days	Note 1	Note 1	50	100	
Foxconn Technology Service and Logistics Limited	Foxconn CZ S.R.O.	Subsidiary	Sales	9,956,251	98	Payment term 45 days	Note 1	Note 1	376,078	95	
Foxconn Technology Service and Logistics Limited	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	195,385	2	Payment term 45 days	Note 1	Note 1	-	-	
Joyspeed Global Cargo China Limited	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	208,852	4	Payment term 120 days	Note 1	Note 1	67,407	5	
Joyspeed Global Cargo China Limited	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	117,075	2	Payment term 120 days	Note 1	Note 1	40,875	3	
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	Sales	705,458	13	Payment term 120 days	Note 1	Note 1	210,171	15	
Fulian Precision Technology Ganzhou Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	256,802	-	Net 90 days	Note 1	Note 1	116,063	-	
Fulian Precision Technology Ganzhou Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	19,604,330	31	Payment term 30 days	Note 1	Note 1	13,693,620	35	
Fulian Precision Technology Ganzhou Co., Ltd.	IPL International Limited	Subsidiary	Sales	43,914,570	69	Payment term 30 days	Note 1	Note 1	24,934,252	64	
Foxconn EV Property Development LLC	Foxconn EV System LLC	Subsidiary	Sales	179,031	98	Payment term 30 days	Note 1	Note 1	141,201	100	
Foxconn EV Asset Management LLC	Foxconn EV System LLC	Subsidiary	Sales	687,663	100	Payment term 30 days	Note 1	Note 1	-	-	
NSG Technology Inc.	Mega Well Limited	Subsidiary	Sales	269,483	6	Payment term 30 days	Note 1	Note 1	74,902	9	
NSG Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	388,779	9	Payment term 30 days	Note 1	Note 1	253,943	30	
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	3,209,880	76	Payment term 30 days	Note 1	Note 1	478,853	58	
Premier Image Technology (China) Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	1,193,674	43	Net 90 days	Note 1	Note 1	89,662	19	
Premier Image Technology (China) Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	149,561	7	90 days after validation	Note 1	Note 1	(49,815)	(16)	

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Transaction Circumstances											
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	\$ 5,051,123	11	Payment term 60 days	Note 1	Note 1	\$ 1,840,107	11	
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	40,154,561	88	Payment term 60 days	Note 1	Note 1	15,611,751	89	
Fuhong Precision Component (Bac Giang) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	161,392	-	Payment term 60 days	Note 1	Note 1	22,147	-	
Jusda International Supply Chain Management (Vietnam) Company Limited	Funing Precision Component Co., Ltd.	Subsidiary	Sales	116,665	7	Payment term 30 days	Note 1	Note 1	32,874	6	
Jusda International Supply Chain Management (Vietnam) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	139,372	8	Payment term 30 days	Note 1	Note 1	14,906	3	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	587,739	34	Payment term 30 days	Note 1	Note 1	122,577	21	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	257,876	15	Payment term 30 days	Note 1	Note 1	124,502	21	
Jusda International Supply Chain Management (Vietnam) Company Limited	Sharp Electronics (Vietnam) Company Limited	Affiliate	Sales	116,213	7	Payment term 30 days	Note 1	Note 1	20,309	3	
Foxconn MOEBG Industria de Eletronicos Ltda.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	2,443,296	16	Payment term 30 days	Note 1	Note 1	22,568	1	
Competition Team Technology (India) Private Limited	Foxconn Technology (India) Private Limited	Subsidiary	Sales	118,547	1	Payment term 100 days	Note 1	Note 1	57,541	3	
Foxconn Hon Hai Technology India Mega Development Private Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	195,651	-	Net 90 days	Note 1	Note 1	21,960	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	180,028	-	Net 90 days	Note 1	Note 1	73,636	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	Subsidiary	Sales	8,121,391	3	Net 60 days	Note 1	Note 1	3,182,241	10	
Foxconn Hon Hai Technology India Mega Development Private Limited	Avary Technology (India) Private Limited	Affiliate	Purchases	478,134	-	Net 90 days	Note 1	Note 1	(339,206)	(1)	
Foxconn Hon Hai Technology India Mega Development Private Limited	Foxlink India Electric Private Limited	Other related party	Purchases	1,056,307	-	Net 90 days	Note 1	Note 1	(366,646)	(1)	

			Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Competition Team Technology (Vietnam) Company Limited	Competition Team Technology (India) Private Limited	Subsidiary	Sales	\$ 116,409	2	Payment term 60 days	Note 1	Note 1	\$ 112,258	8	
Competition Team Technology (Vietnam) Company Limited	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	Purchases	191,450	3	Payment term 60 days	Note 1	Note 1	(12,566)	(1)	
Fukang Technology Company Limited	S&B Industry Inc.	Subsidiary	Sales	209,293	2	Net 90 days	Note 1	Note 1	-	-	
Fukang Technology Company Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	104,782	1	Net 90 days	Note 1	Note 1	71,446	1	

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

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

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

Table 8

Expressed in thousands of TWD  
(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	\$ 14,335,889	4	\$ 2,643,493	Subsequent Collection	\$ 4,649,579	\$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	91,099,071		13,169,818	Subsequent Collection	30,747,342	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	248,090,284		38	Subsequent Collection	190,723,556	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	197,054,114		1,847,003	Subsequent Collection	18,576,057	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	137,177,459		27,565,463	Subsequent Collection	13,969,225	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	68,151,336		-	-	27,096,837	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	83,631,697		-	-	59,573,955	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	38,794,732	6	13,307,594	Subsequent Collection	29,824,100	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	21,537,978	3	10,906,432	Subsequent Collection	2,030,360	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	12,079,492	5	4,096,224	Subsequent Collection	1,230,811	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	\$ 4,119,215	2	\$ 3,180,201	Subsequent Collection	\$ 30,358	\$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	713,490	3	178,721	Subsequent Collection	462,549	-
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	214,914	4	-	-	134,645	107
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	244,195	3	-	-	136,681	122
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	1,433,423	3	548,251	Subsequent Collection	910,980	-
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	519,496	6	-	-	283,635	260
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	3,284,089	6	-	-	2,358,224	1,642
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	146,186	3	126,874	Subsequent Collection	64,163	73
Hon Hai Precision Industry Co., Ltd.	Sakai Display Products Corporation	Affiliate	812,785	-	812,785	Subsequent Collection	-	812,785
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	156,994	18	-	-	156,994	78
Hon Hai Precision Industry Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	423,650	7	91	Subsequent Collection	49,439	-
Shunsin Technology (Zhongshan) Limited	Shunsin Technology Holdings Limited	Subsidiary	208,359	1	-	-	138,568	-
Ambit Microsystem (Shanghai) Co., Ltd.	Mega Well Limited	Subsidiary	303,032	-	-	-	303,032	-
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	121,423	7	-	-	121,423	-
Ambit Microsystem (Shanghai) Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	211,474	3	159,618	Subsequent Collection	-	-
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	2,819,970	10	4,612	Subsequent Collection	-	-
Ingrasys Technology Inc.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	847,151	2	194,652	Subsequent Collection	-	-
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	21,407,164	3	5,613,402	Subsequent Collection	-	-
Ingrasys Technology Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	267,321	6	47	Subsequent Collection	-	-
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	5,108,125	5	92,844	Subsequent Collection	19,566	-
Ingrasys Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	2,869,292	7	1,890,805	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Ingrasys Technology Inc.	FIH USA Inc.	Subsidiary	\$ 201,864	-	\$ 200,771	Subsequent Collection	\$ -	\$ -
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	1,153,439	4	-	-	-	-
Fulian Baijiatai (Beijing) Trade Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	124,054	4	-	-	19,715	-
Hon-Ling Technology Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	301,649	2	-	-	301,649	-
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	281,780	1	-	-	281,780	-
Shenzhen Futaihong Precision Industrial Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	360,653	5	-	-	53,640	-
Shenzhen Futaihong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	20,479,179	3	-	-	3,660,944	-
Shenzhen Futaihong Precision Industrial Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	140,689	2	-	-	-	-
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	104,629	2	-	-	30,449	-
FIH Precision Electronics (Langfang) Co., Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Subsidiary	171,850	2	-	-	565	-
FIH Precision Electronics (Langfang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	622,809	-	-	-	51,759	-
FIH (Hong Kong) Limited	FIH Mexico Industry S.A. de C.V.	Subsidiary	127,486	2	-	-	43,689	-
FIH (Hong Kong) Limited	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	6,397,001	-	-	-	-	-
FIH (Hong Kong) Limited	Bharat FIH Limited	Subsidiary	414,969	-	-	-	199,147	-
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	750,038	4	-	-	413,404	281
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	1,176,343	3	-	-	436,800	441
FIH (Hong Kong) Limited	Yantai Xiaye Electrons Co., Ltd.	Affiliate	286,783	9	-	-	-	108
Futaijing Precision Electronics (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	1,150,914	9	-	-	334,416	-
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	6,704,665	2	-	-	30,710	-
Foxconn Technology Group Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	139,172	1	26,552	Subsequent Collection	75,436	-
Foxconn Technology Group Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	284,252	1	-	-	201,229	-
Foxconn Technology Group Co., Ltd.	Ur Materials (ShenZhen) Co., Ltd.	Subsidiary	174,306	-	51,645	Subsequent Collection	61,641	-
Foxconn Technology Group Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	178,536	1	23,164	Subsequent Collection	111,276	-
Fuding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	9,494,648	1	-	-	1,074,850	-

Table 8 Page 3

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	\$ 564,127	4	\$ -	-	\$ 534,482	\$ -
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	109,802	1	-	-	99,023	-
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	804,883	1	-	-	763,448	-
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	15,372,646	2	-	-	15,372,646	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	2,526,535	1	-	-	2,460,350	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	257,206	-	-	-	79,694	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	968,244	1	-	-	623,006	-
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	4,890,925	8	-	-	2,456,800	-
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	3,412,845	1	-	-	493,510	-
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	2,655,588	1	-	-	1,914,274	-
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	578,369	1	159,268	Subsequent Collection	-	-
Foxteq Services India Private Limited	Enormous Technology Inc.	Subsidiary	975,428	1	-	-	296,934	-
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary	225,357	5	-	-	-	-
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	213,813	4	-	-	-	-
Foxconn CZ S.R.O.	Cloud Network Technology USA Inc.	Subsidiary	138,366	3	-	-	-	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	1,021,196	1	-	-	757,310	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	895,040	1	-	-	204,326	-
Foxconn Assembly LLC	Ingrasys Technology USA Inc.	Subsidiary	62,491	5	-	-	-	-
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	300,270	4	-	-	-	-
PCE Paragon Solutions (Mexico) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	262,958	3	-	-	262,958	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	137,594	1	-	-	36,128	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	136,387	1	-	-	51,353	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	867,715	-	-	-	516	-

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Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fuyu Electrical Technology (Huaian) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	\$ 5,465,938	4	\$ -	-	\$ 5,465,938	\$ -
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	271,786	10	161,596	Subsequent Collection	-	-
Funing Precision Component Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	68,288	-	3,244	Subsequent Collection	-	-
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	12,182,416	2	6,584,776	Subsequent Collection	-	-
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	1,110,416	1	-	-	598,119	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	403,745	1	87,072	Subsequent Collection	127,372	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	114,501	-	114,501	Subsequent Collection	88,522	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	487,134	1	-	-	293,526	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	2,546,758	1	-	-	1,277,873	955
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	477,456	4	-	-	-	-
Foxconn Technology CZ S.R.O.	Cloud Network Technology Kft.	Subsidiary	659,835	3	-	-	-	-
Huaian Fulitong Trading Co., Ltd.	Tekcon Huizhou Electronics Co., Ltd.	Affiliate	163,921	1	8,755	Subsequent Collection	63,055	61
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	156,872	1	8,254	Subsequent Collection	156,872	-
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	1,033,209	2	-	-	852,578	-
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	611,693	2	-	-	399,712	-
PCE Technology de Juarez S.A. de C.V.	Foxteq Singapore Pte. Ltd.	Subsidiary	128,640	4	-	-	128,640	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	173,922	1	16,873	Subsequent Collection	139,970	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	11,778,055	-	-	-	613,854	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	40,460,521	1	27,382,585	Subsequent Collection	38,375,689	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	110,453	1	1,633	Subsequent Collection	36,931	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	227,929	1	-	-	108,894	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	267,775	1	53,236	Subsequent Collection	183,179	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	214,201	-	5,347	Subsequent Collection	147,277	-

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Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfu (Shenzhen) Equity Investment Fund Management Co., Ltd.	Subsidiary	\$ 115,385	-	\$ -	-	\$ 115,385	\$ -
Futaihua Industrial (Shenzhen) Co., Ltd.	Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Subsidiary	170,498	-	57,816	Subsequent Collection	5,826	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	194,593,146	1	87,250,888	Subsequent Collection	-	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	144,372	-	-	-	-	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	1,235,548	1	-	-	504,920	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	4,360,233	1	-	-	1,093,282	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Futaijing Precision Electronics (Yantai) Co., Ltd.	Subsidiary	101,534	1	-	-	52,376	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	1,388,974	3	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	145,597	10	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	112	5	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	FuDing (Zhengzhou) Precision Industry Co., Ltd.	Subsidiary	4,944	3	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	213	2	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	5,436,279	3	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	9,977,626	2	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	32	1	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	3,103	9	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	822,985	4	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	2,090,172	2	-	-	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fast Victor Limited	Subsidiary	117,898	1	-	-	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	178,932,614	-	91,076,536	Subsequent Collection	42,536,209	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	18,158,925	4	178,207	Subsequent Collection	8,096	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	111,838	2	-	-	97,251	-
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	166,818	1	54,201	Subsequent Collection	77,722	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
FuDing (Zhengzhou) Precision Industry Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	\$ 850,533	2	\$ -	-	\$ -	\$ -
Jusda Supply Chain Management International Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	116,628	-	-	-	5,542	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	22,967,603	1	-	-	-	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	147,624	2	-	-	-	-
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	222,708	2	23,626	Subsequent Collection	-	-
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	17,040,557	3	1,229,938	Subsequent Collection	-	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	174,592	-	-	-	101,345	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	101,922	-	-	-	97,940	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	410,345,685	1	-	-	323,385,486	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	1,417,570	1	-	-	767,346	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	17,816,812	-	-	-	6,040,326	-
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	7,670,650	2	-	-	-	-
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	14,278,948	2	-	-	-	-
Profit New Limited	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	110,272	2	-	-	-	-
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	34,204,147	2	-	-	-	-
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	31,714,748	1	-	-	23,082,408	-
Competition Team Ireland Limited	Foxconn European Manufacturing Services S.R.O.	Subsidiary	270,447	-	60,459	Subsequent Collection	118,524	-
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	270,107	1	60,210	Subsequent Collection	57,313	-
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	877,658	1	129,380	Subsequent Collection	67,444	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	98,203,299	1	-	-	52,621,024	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	2,794,878	-	-	-	1,448,057	-

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Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	\$ 297,769	1	\$ 3,929	Subsequent Collection	\$ 168,412	\$ -
Simply Smart Limited	Fusing International Inc.	Subsidiary	1,437,786	1	1,095,160	Subsequent Collection	399,229	-
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	2,209,515	1	-	-	374,287	-
Simply Smart Limited	Foxconn Japan Co., Limited	Subsidiary	101,714	1	-	-	70,596	-
Scientific-Atlanta de Mexico S. de R. L. de C. V.	Competition Team Ireland Limited	Subsidiary	1,526	6	-	-	-	-
Scientific-Atlanta de Mexico S. de R. L. de C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	764,059	6	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	FIH Precision Electronics (Langfang) Co., Ltd.	Subsidiary	108,960	2	108,960	Subsequent Collection	108,960	-
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	17,428,476	3	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	218,000	2	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	256,423	3	88,814	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiary	193,495	4	-	-	81,524	-
Foxconn Interconnect Technology Limited	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	523,414	3	135,496	Subsequent Collection	117,896	-
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	944,436	6	61,224	Subsequent Collection	174,603	-
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	198,750	5	30,184	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	442,209	5	-	-	175,588	-
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	305,409	3	197,968	Subsequent Collection	156,465	-
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	129,097	2	10,423	Subsequent Collection	21,962	-
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	195,551	3	-	-	73,682	-
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	456,266	3	-	-	-	-
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	2,167,996	3	1,462,715	Subsequent Collection	459,105	-
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	1,010,751	10	2,565	Subsequent Collection	517,318	-
Foxconn Interconnect Technology Limited	Henan Fuchi Technology Co., Ltd.	Subsidiary	150,744	2	-	-	-	-
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	2,369,450	2	826,777	Subsequent Collection	-	-

Table 8 Page 8

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	\$ 177,437	6	\$ -	-	\$ 30,966	\$ -
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	512,619	3	-	-	165,727	192
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	256,913	2	74,858	Subsequent Collection	74,674	96
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	674,593	3	-	-	174,517	253
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	120,021	3	-	-	15,077	45
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	9,818,595	2	-	-	1,166,980	-
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	725,440	-	-	-	550,898	-
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	177,105	1	-	-	177,105	-
Jusda International Limited	Joyspeed Global Cargo China Limited	Subsidiary	719,500	-	-	-	21,151	-
Jusda International Limited	Innolux USA Inc.	Other related party	171,369	-	-	-	171,369	64
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	127,116	-	-	-	-	-
Chongqing Jingmei Precision Electronics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	1,116,242	2	-	-	308,073	-
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	4,911,003	1	-	-	4,911,003	-
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	5,461,433	1	-	-	2,725,173	-
eCMMS Precision Singapore Pte. Ltd.	Foxteq Singapore Pte. Ltd.	Subsidiary	997,880	1	176,410	Subsequent Collection	-	-
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	390,965	-	-	-	277,927	147
Jinchen Hongren Technology Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	282,042	5	-	-	-	-
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	10,539,843	4	17,699	Subsequent Collection	2,733,190	-
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	276,507	5	141,835	Subsequent Collection	1,926	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	14,471,851	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	447,258	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	2,006,604	1	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	1,811,025	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	3,392,515	1	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	131,088	-	-	-	-	-
Falcon Precision Trading Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	890,565	-	-	-	880,423	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Falcon Precision Trading Pte. Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	\$ 592,032	-	\$ -	-	\$ 592,032	\$ -
Foxconn Industrial Internet Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	132,281	2	-	-	-	-
Foxconn Industrial Internet Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	109,122	2	-	-	-	-
Foxconn Industrial Internet Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	135,540	3	-	-	-	-
Fulian Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	597,629	3	-	-	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	187,309	4	49,873	Subsequent Collection	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	273,363	4	273,363	Subsequent Collection	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	32,913,567	10	17,118,490	Subsequent Collection	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	142,841	8	79,262	Subsequent Collection	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	121,951	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	815,794	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	233,345	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	317,803	2	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	579,041	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	7,407,415	3	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	102,345	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	114,419	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	213,505	1	-	-	-	-
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	103,451	-	-	-	42,925	-
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	229,639	-	-	-	133,893	-
Lankao YuFu Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	157,732	1	-	-	90,220	-
Lankao YuFu Precision Technology Co., Ltd.	Fulian Precision Technology Ganzhou Co., Ltd.	Subsidiary	103,273	1	-	-	82,383	-
Lankao YuFu Precision Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	153,406	1	-	-	-	-
Foxconn Precision International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	125,125	2	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Subsidiary	407,711	4	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	759,974	1	19,580	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	\$ 797,044	2	\$ 186,612	Subsequent Collection	\$ -	\$ -
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	1,507,732	1	41,388	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	860,821	2	413,582	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	38,781,163	2	12,270,681	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	688,558	1	290,803	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	109,522,133	2	35,100,823	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	188,318	1	5,202	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	1,143,632	2	1,746	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	558,566	1	60,299	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	332,156	1	147,027	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Technology Ganzhou Co., Ltd.	Subsidiary	3,090,832	-	756,119	Subsequent Collection	-	-
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	117,919	1	-	-	111,697	-
BaiChang Technology Service (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	136,250	3	-	-	-	-
Sharp Jusda Logistics Corporation	Sharp Jusda Logistics Corporation (Us)	Subsidiary	109,073	-	-	-	-	-
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	570,167	2	-	-	-	214
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	196,670	2	-	-	-	74
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	304,112	1	89,059	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	158,975	2	13,035	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	456,474	4	2,329	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	29,020,490	4	5,230,182	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	9,403,743	5	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	\$ 162,205	2	\$ 37,848	Subsequent Collection	\$ -	\$ -
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Subsidiary	396,492	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	11,832,273	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	9,034,490	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	7,962,521	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	1,804,779	6	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	2,504,845	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	1,101,168	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	1,479,275	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Profit New Limited	Subsidiary	160,259	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	749,549	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	2,201,646	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	309,212	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	181,229,746	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	1,749,517	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	601,331	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	39,554,306	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	110,468	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	775,703	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	25,079,648	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	593,289	5	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	6,702,316	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	671,580	5	-	-	-	252
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	624,758	7	-	-	-	-
Cloud Network Technology Kft.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	228,192	3	-	-	-	-
Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	50,791,027	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	2,350,949	3	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	161,410	1	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	117,139	1	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	805,061	2	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	\$ 6,817,865	4	\$ -	-	\$ -	\$ -
Fulian Technology (Shanxi) Co., Ltd.	Honfujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	310,750	1	-	-	-	117
Cloud Network Technology USA Inc.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	115,564	4	24,506	Subsequent Collection	-	-
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	4,321,104	2	2,479,644	Subsequent Collection	-	-
IPL International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	148,243	1	-	-	-	-
IPL International Limited	Foxconn Precision International Limited	Subsidiary	12,279,948	-	-	-	-	-
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	591,295	2	-	-	-	-
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	164,418,425	4	-	-	-	-
IPL International Limited	Fulian Precision Technology Ganzhou Co., Ltd.	Subsidiary	272,612	2	-	-	-	-
Jusda Supply Chain Management Corporation	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	198,547	1	-	-	59,550	-
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	343,666	-	-	-	80,949	-
AFE, Inc.	FII USA Inc.	Subsidiary	211,577	-	211,577	Subsequent Collection	-	-
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	17,294,443	4	2,645,539	Subsequent Collection	17,205,414	-
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	31,949,216	1	5,694,238	Subsequent Collection	5,592,399	-
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	206,992	3	-	-	204,912	-
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	523,593	1	-	-	284,721	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	295,379	4	-	-	289,369	-
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	353,119	2	-	-	329,583	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	405,599	1	-	-	405,599	-
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	280,855	2	-	-	280,669	-
Fortunebay Technology Pte. Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	769,474	2	-	-	769,474	-
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	985,186	2	-	-	985,186	-
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	724,688	2	-	-	707,895	-
Fortunebay Technology Pte. Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	185,965	4	-	-	185,965	-
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	2,530,235	3	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	617,293	2	3,657	Subsequent Collection	-	-



Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	\$ 181,173	4	\$ 103,184	Subsequent Collection	\$ -	\$ -
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	2,513,493	2	62,624	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	146,116	4	93,889	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	383,279	2	172,046	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	90,505	3	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	254,798	2	90,988	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	96,246	2	4,795	Subsequent Collection	-	-
Likom de Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	68,197	8	-	-	-	-
Bang Tai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	463,663	-	-	-	89,708	-
Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	117,469	-	-	-	117,469	-
Fulian Technology (Lankao) Co., Ltd.	IPL International Limited	Subsidiary	2,094,713	5	-	-	-	-
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	30,432,453	1	9,983,829	Subsequent Collection	-	-
Fuyu Precision Component Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	627,322	2	483,425	Subsequent Collection	-	-
Sharp Jusda Logistics Corporation (Us)	Sharp Electronics Corporation	Affiliate	225,242	-	-	-	87,984	84
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	190,915	3	49,514	Subsequent Collection	-	-
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	IPL International Limited	Subsidiary	794,725	3	565,256	Subsequent Collection	-	-
ShunYun Technology Holdings Limited	ShunYun Technology (Ha Noi, Vietnam) Limited	Subsidiary	111,662	-	-	-	-	-
ShunYun Technology Holdings Limited	ShunSin Technology (Bac Giang, Vietnam) Limited	Subsidiary	374,258	1	-	-	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	199,972	2	-	-	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	165,798	1	-	-	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	412,948	3	-	-	-	-
Fulian Cloud Computing (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	722,445	2	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023		Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
						Amount	Action taken		
iCana Inc.	iCana Ltd.	Subsidiary	\$	100,729	-	\$ 100,729	Subsequent Collection	\$ 11,178	\$ -
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary		311,625	3	108,856	Subsequent Collection	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary		324,312	4	145,660	Subsequent Collection	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary		99,413	7	11,273	Subsequent Collection	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary		147,773	3	121,505	Subsequent Collection	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary		120,431	4	91,703	Subsequent Collection	-	-
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary		29,819,784	1	-	-	15,708,765	-
Polight Technology (Foshan) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary		100,872	1	-	-	88,820	-
Ingrasys Technology Mexico S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary		84,455	2	-	-	-	-
Ingrasys Technology Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		7,658	4	-	-	-	-
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary		3,035,702	2	-	-	2,645,481	-
Foxconn Technology Service and Logistics Limited	Foxconn CZ S.R.O.	Subsidiary		376,078	7	-	-	-	-
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary		210,171	1	-	-	210,171	-
Fulian Precision Technology Ganzhou Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary		116,063	1	-	-	-	-
Fulian Precision Technology Ganzhou Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary		13,693,620	1	6,599,626	Subsequent Collection	-	-
Fulian Precision Technology Ganzhou Co., Ltd.	IPL International Limited	Subsidiary		24,934,252	1	5,387,284	Subsequent Collection	-	-
Foxconn EV Property Development LLC	Foxconn EV System LLC	Subsidiary		141,201	1	141,201	Subsequent Collection	-	-
NSG Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		253,943	9	48,201	Subsequent Collection	-	-
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary		478,853	9	234,154	Subsequent Collection	-	-
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary		1,840,107	2	932,625	Subsequent Collection	-	-
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		15,611,751	4	8,358,767	Subsequent Collection	-	-
Fuhong Precision Component (Bac Giang) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary		22,147	10	6,075	Subsequent Collection	-	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary		122,577	1	-	-	78,745	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2023	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	\$ 124,502	-	\$ -	-	\$ 78,832	\$ -
Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	Subsidiary	3,182,241	1	-	-	2,062,598	-
Competition Team Technology (Vietnam) Company Limited	Competition Team Technology (India) Private Limited	Subsidiary	112,258	1	-	-	-	-

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Significant inter-company transactions during the reporting period  
For the year ended December 31, 2023

Table 9

Expressed in thousands of TWD  
(Except as otherwise indicated)

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			Percentage of consolidated total operating revenues or total assets (Note 4)
				General ledger account	Amount	Transaction terms	
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	\$ 319,631,394	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Accounts payable	65,903,396	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Other receivables	91,099,071	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Purchases	294,015,106	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Accounts payable	48,173,848	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Other receivables	197,054,114	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Other receivables	137,177,459	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Other receivables	248,090,284	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	307,942,854	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts payable	108,222,913	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Other receivables	68,151,336	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	563,548,979	Note 3	9
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts payable	237,890,889	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Other receivables	83,631,697	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Purchases	203,182,298	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Accounts payable	194,493,347	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Purchases	1,285,074,372	Note 3	21
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Accounts payable	403,588,264	Note 3	10
1	Shenzhen Futaihong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	99,777,953	Note 3	2
2	Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	103,722,170	Note 3	2
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	362,117,777	Note 3	6
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Accounts receivable	40,460,521	Note 3	1
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Sales	199,740,391	Note 3	3
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Accounts receivable	194,593,146	Note 3	5
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	477,090,519	Note 3	8

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			Percentage of consolidated total operating revenues or total assets (Note 4)
				General ledger account	Amount	Transaction terms	
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts receivable	\$ 178,932,614	Note 3	5
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	130,533,198	Note 3	2
5	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	71,104,986	Note 3	1
6	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	1,623,081,165	Note 3	26
6	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Accounts receivable	410,345,685	Note 3	10
7	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	191,500,471	Note 3	3
8	Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	77,858,932	Note 3	1
9	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	343,911,721	Note 3	6
9	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts receivable	98,203,299	Note 3	2
10	Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	88,148,818	Note 3	1
11	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	217,722,806	Note 3	4
11	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Accounts receivable	109,522,133	Note 3	3
12	Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	540,505,461	Note 3	9
13	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	Sales	63,007,849	Note 3	1
13	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	Sales	129,305,255	Note 3	2
14	Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	578,584,853	Note 3	9
14	Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Accounts receivable	181,229,746	Note 3	5
14	Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	62,573,129	Note 3	1
14	Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Accounts receivable	39,554,306	Note 3	1
14	Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	73,541,904	Note 3	1
15	Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	71,765,354	Note 3	1
15	Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	50,791,027	Note 3	1
16	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	502,100,201	Note 3	8
16	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	164,418,425	Note 3	4
17	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	130,412,094	Note 3	2
17	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	91,531,969	Note 3	1
18	Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	84,013,588	Note 3	1
19	Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	77,353,134	Note 3	1

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

(1) Number 0 represents the Company.

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

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

- (1) The Company to the consolidated subsidiary.
- (2) The consolidated subsidiary to the Company.
- (3) The consolidated subsidiary to another consolidated subsidiary.

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

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

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Information on investees  
December 31, 2023

Table 10

Expressed in thousands of TWD  
(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2023			Net profit (loss) of the investee for the year ended December 31, 2023	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Footnote
				Balance as at December 31, 2023	Balance as at December 31, 2022	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Cayman Islands	Investment holding	\$ 202,550,710	\$ 222,516,166	7,114,682,240	100	\$ 1,513,403,705	\$ 120,517,205	\$ 124,546,471	Note 1
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Japan	Manufacture and sale of digital intelligence appliances, communication systems, electronic equipment and display equipment and related parts	39,865,078	39,865,078	144,900,000	22	36,276,208	(56,236,763)	(11,612,029)	Note 1、 6
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Singapore	Manufacture and sale of computer and data processing equipment	21,489,444	12,799,049	615,761,088	100	27,093,778	894,944	888,159	Note 1
Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd.	Taiwan	Investment holding	7,399,903	7,399,903	1,361,073,366	98	28,481,373	3,037,873	2,995,649	Note 1
Hon Hai Precision Industry Co., Ltd.	Bon Shin International Investment Co., Ltd.	Taiwan	Investment holding	5,497,500	5,497,500	1,533,630,000	100	26,330,445	3,410,064	3,410,064	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin Islands	Investment holding	2,814,895	8,907,895	75,980,200	100	12,740,192	331,815	331,815	
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd.	British Virgin Islands	Investment holding	2,393,965	2,393,965	74,572,281	100	63,148,204	9,582,275	9,582,275	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2023			Net profit (loss) of the investee for the year ended December 31, 2023	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Footnote
				Balance as at December 31, 2023	Balance as at December 31, 2022	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V. -Netherland	Netherlands	Investment holding	\$ 6,486,934	\$ 6,486,934	108,355,209	100	\$ 12,336,362	\$ 211,316	\$ 211,316	
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Eletronicos Ltda.	Brazil	Manufacture of computer Wifi card and Wifi module	539,450	539,450	53,333,780	99	1,257,837	160,797	159,943	
Hon Hai Precision Industry Co., Ltd.	Foxconn MOEBG Industria De Eletronicos Ltda-Brazil	Brazil	Products including FTV/DVR/Bluetooth module/set-top box and optical network terminals	348,977	348,977	24,315,201	100	1,372,111	460,485	460,439	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Taiwan	Sales and manufacturing of Mag/ AI casing and mechanic parts	481,782	481,782	139,725,803	10	10,453,334	4,314,046	426,885	Note 1、 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	British Virgin Islands	Investment holding	48,664,097	48,664,097	1,590,702,109	100	65,586,899	801,137	99,354	
Hon Hai Precision Industry Co., Ltd.	Hon Yuan International Investment Co., Ltd.	Taiwan	Investment holding	2,249,500	2,249,500	539,251,192	100	6,198,264	613,930	613,930	
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd.	Taiwan	Investment holding	1,500,500	1,500,500	377,150,727	100	5,691,644	1,362,429	1,362,429	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Singapore	Investment holding	52,733,481	13,757,514	2,440,587,469	100	55,057,596	3,454,990	1,745,757	Note 1、 9
Hon Hai Precision Industry Co., Ltd.	Foxconn Sa B.V.	Netherlands	Investment holding	2,105,016	3,247,330	69,792,817	100	279,709	16,456	16,456	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corporation	Taiwan	Manufacture and marketing of cables	2,042,398	2,042,398	107,776,254	21	3,009,889	1,489,833	260,648	Note 1、 3



Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2023			Net profit (loss) of the investee for the year ended December 31, 2023	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Footnote
				Balance as at December 31, 2023	Balance as at December 31, 2022	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Lin Yih International Investment Co., Ltd.	Taiwan	Investment holding	\$ 9,772,411	\$ 8,406,411	983,700,000	100	\$ 9,318,777	\$ (145,646)	\$ (145,646)	
Hon Hai Precision Industry Co., Ltd.	Syntrend Creative Park Co., Ltd.	Taiwan	Retail of office machinery and equipment and electronic appliances, and information software services	1,836,463	1,836,463	183,646,250	75	990,693	43,565	32,588	
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology (H.K) Ltd.	Hong Kong	Purchase and sale of cameras and related parts	22,311	22,311	1,404,936	2	154,083	620,490	20,399	Note 1、 4
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Taiwan	Rental and leasing	5,244,555	1,444,555	445,810,751	86	4,069,358	(99,540)	(59,225)	Note 5
Hon Hai Precision Industry Co., Ltd.	Asia Pacific Telecom Co., Ltd.	Taiwan	Special approval enterprise of type I telecommunications, manufacturing of wired (wireless) communication equipment and apparatus, installation of computer equipment and satellite TV channel facilities and telecommunications engineering, and provision of voice and non-voice mobile phone and third generation mobile telecom services	-	16,821,609	-	-	-	-	(1,425,866)	
Hon Hai Precision Industry Co., Ltd.	Ennoconn Corporation	Taiwan	Design, manufacture and sale of computer system, embedded board, industrial PC motherboard	168,599	170,614	503,768	-	217,783	5,403,382	17,527	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2023			Net profit (loss) of the investee for the year ended December 31, 2023	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Footnote
				Balance as at December 31, 2023	Balance as at December 31, 2022	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Foxtron Vehicle Technologies Co., Ltd.	Taiwan	Complete electric vehicles design and development, including technical authorisation and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems	\$ 7,944,000	\$ 7,944,000	794,400,000	46	\$ 8,714,542	\$ (1,927,201)	\$ (976,822)	Note 7
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Taiwan	Research, develop, design, manufacture and sell the following products: 1.Manufacture and OEM of Si products 2.SiC power components 3.MEMS (Microelectromechanical Systems) products and manufacturing of SENSOR products and their corresponding ASIC analogue circuit	5,158,000	4,058,000	515,800,000	100	3,178,260	(1,254,409)	(1,254,409)	
Hon Hai Precision Industry Co., Ltd.	Others	Others		420,422	420,422	-	-	284,960	(15,559)	(8,797)	Note 1、 10

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2023			Net profit (loss) of the investee for the year ended December 31, 2023	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Footnote
				Balance as at December 31, 2023	Balance as at December 31, 2022	Number of shares	Ownership (%)	Book value			
Foxconn (Far East) Limited	Sharp Corporation	Japan	Manufacture and sale of digital intelligence appliances, communication systems, electronic equipment and display equipment and related parts	\$ 20,164,627	\$ 20,164,627	76,655,069	12	\$ 19,290,904	\$ (56,236,763)	\$ (6,099,714)	Note 6
Hyield, Hon Yuan, Bon Shin and Hon Chi	Foxconn Technology Co., Ltd.	Taiwan	Production, processing and sales of network terminals, computer monitors, computer peripheral devices, power supplies and components	1,992,567	1,992,567	277,194,573	20	20,957,903	4,314,046	849,626	Note 2, 11
Hon Yuan, Bon Shin, Hon Chi and Hon Yiing	Pan-International Industrial Corp.	Taiwan	Manufacture and marketing of cables	560,639	560,639	29,620,041	6	858,630	1,489,833	71,616	Note 3, 11
Hyield, Hon Yuan, Bon Shin and Hon Chi	Foxsemicon Integrated Technology Inc.	Taiwan	Manufacture of semiconductor machinery and sales of computer components	915,164	915,164	14,557,088	15	1,952,688	1,990,468	298,098	Note 11
Hyield, Hon Yuan, Bon Shin and Hon Chi	Ennoconn Corporation	Taiwan	Design, manufacture and sale of computer system, embedded board, industrial PC motherboard	1,282,650	1,282,650	36,249,744	27	6,502,308	5,403,382	1,256,549	Note 8, 11
Hon Chi, Hon Yuan, Bon Shin, and Hyield	Foxnum Technology Co., Ltd.	Taiwan	Production, processing and sales of network terminals, computer monitors, computer peripheral devices, power supplies and components	925,762	913,762	51,128,316	100	27,505	(8,210)	(8,210)	Note 11
Hyield	Antec Electronic System Co., Ltd.	Taiwan	Manufacture of cable, electronic equipment and electron component of motor vehicles	970,000	970,000	60,010,000	100	92,914	(15,609)	(15,609)	Note 11

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2023			Net profit (loss) of the investee for the year ended December 31, 2023	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Footnote
				Balance as at December 31, 2023	Balance as at December 31, 2022	Number of shares	Ownership (%)	Book value			
Hyield	Burrage Capital Healthcare Offshore Fund II, Ltd.	Cayman Islands	Investment holding	\$ 441,300	\$ 441,300	15,000,000	100	\$ 808,237	\$ 232,343	\$ 232,343	Note 11
Hyield and Lin Yih	Taiwan Intelligent Fiber Optic Network Co., Ltd.	Taiwan	Leasing of FTTH wideband loop, FTTH wideband internet service, and ethernet leased circuit	808,158	808,158	47,111,359	21	565,956	74,067	15,513	Note 11
Bon Shin, Hyield, and Lin Yih	Healthconn Corp.	Taiwan	Consultancy of health checkup software, machine, and health care	276,170	276,170	24,637,025	54	541,117	2,357	(931)	Note 11
Bon Shin, Hon Chi and Hyield	Asia Pacific Telecom Co., Ltd.	Taiwan	Special approval enterprise of type I telecommunications, manufacturing of wired (wireless) communication equipment and apparatus, installation of computer equipment and satellite TV channel facilities and telecommunications engineering, and provision of voice and non-voice mobile phone and third generation mobile telecom services	-	3,045,178	-	-	-	(4,796,525)	(343,682)	Note 11
Bon Shin	Aurora Telecom Corporation	Taiwan	Sales of mobile phones and its accessories and activate mobile number	273,444	273,444	12,777,765	30	197,714	(18,204)	(5,372)	Note 11
Bon Shin, Hyield, Hon Yuan and Hon Chi	Zhong Yang Technology Co., Ltd.	Taiwan	Research and development, manufacturing and sales of mold, digital lens assembly and lens coating	1,019,788	976,780	21,715,493	24	442,878	(275,260)	(97,803)	Note 11
Bon Shin	XSemi Corporation	Taiwan	Design, test and sales of various types of IC application	1,530,000	1,734,009	1,530,000,000	45	1,664,518	(67,426)	(41,502)	Note 11

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2023			Net profit (loss) of the investee for the year ended December 31, 2023	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Footnote
				Balance as at December 31, 2023	Balance as at December 31, 2022	Number of shares	Ownership (%)	Book value			
Bon Shin	Dynamic Computing Technology Co., Ltd.	Taiwan	Operation of Internet Data Center, system integration services, cloud service and information business	\$ 1,020,000	\$ 1,020,000	102,000,000	100	\$ 1,113,916	\$ 18,402	\$ 18,402	Note 11
Hyield, Bon Shin and Lin Yih	Foxtron Vehicle Technologies Co., Ltd.	Taiwan	Complete electric vehicles design and development, including technical authorisation and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems	551,290	-	11,029,000	1	120,988	(1,927,201)	(2,098)	Note 7, 11
Lin Yih	Horizon Plus Company Limited	Thailand	Producing, manufacturing, after-sale service and sales of electric vehicles	3,699,340	3,699,340	555,939,440	40	3,708,104	(113,131)	(45,252)	Note 11

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2023			Net profit (loss) of the investee for the year ended December 31, 2023	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Footnote
				Balance as at December 31, 2023	Balance as at December 31, 2022	Number of shares	Ownership (%)	Book value			
Hyield, Hon Yuan, Bon Shin, Lin Yih and Hon Chi	Others	Others		4,722,849	9,064,755	-	-	4,653,937	(5,287,013)	(23,434)	Note 10

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

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

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

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

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

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

Note 7: The Company and the direct and indirect investee companies own 46.25% of Foxtron Vehicle Technologies Co., Ltd.'s outstanding shares.

Note 8: The Company and the direct and indirect investee companies own 27.84% of Ennoconn Corporation's outstanding shares.

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

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

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Information on investments in Mainland China  
For the year ended December 31, 2023

Table 11

Expressed in thousands of TWD  
(Except as otherwise indicated)

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2023	Net income of investee for the year ended December 31, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Book value of investments in Mainland China as of December 31, 2023	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2023	Footnote
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FIH Precision Component (Beijing) Co., Ltd.	Manufacturing of telecommunication cases	\$ 2,112,848	(2)	\$ -	\$ -	\$ -	\$ -	\$ 316,726	64.28	\$ 203,243	\$ 7,653,436	\$ -	Note 2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of computer cases, computer peripherals, etc.	2,705,281	(2)	153,550	-	-	153,550	45,457	100	45,457	608,811	133,896	Note 2
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	5,482,349	(2)	-	-	-	-	1,149,515	64.28	737,643	12,598,135	-	Note 2
Foxconn Precision Component (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,868,396	(2)	92,130	-	-	92,130	54,951	100	54,951	1,641,851	-	Note 2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,894,028	(2)	-	-	-	-	1,629,058	64.28	1,045,365	7,153,791	-	Note 2
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	537,769	(2)	-	-	-	-	34,252	100	34,252	799,850	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2023	Net income of investee for the year ended December 31, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Book value of investments in Mainland China as of December 31, 2023	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2023	Footnote
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Foxconn Computer Connectors (Kunshan) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	\$ 1,369,666	(2)	\$ 153,550	\$ -	\$ -	\$ 153,550	\$ 1,750,352	71.05	\$ 1,243,789	\$ 6,118,785	\$ 219,269	Note 2
Fu Ding Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	1,474,080	(2)	-	-	-	-	2,323,649	71.05	1,651,170	11,434,266	-	Note 2
Foxconn Technology Group Co., Ltd. (Formerly: Hong Fujin Precision Industrial (Shenzhen) Co., Ltd.)	Manufacturing and marketing of computer case and computer peripherals, etc.	5,189,990	(2)	-	-	-	-	13,858,750	100	13,858,750	161,405,724	1,075,464	Note 2
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,808,040	(2)	1,719,760	-	-	1,719,760	193,283	71.05	137,346	3,697,156	-	Note 2
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computer components keyboards, etc.	368,520	(2)	-	-	-	-	(29,579)	100	(29,579)	812,096	-	Note 2
Fuhong Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	353,165	(2)	-	-	-	-	59,183	100	59,183	1,180,905	66,641	Note 2
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	3,060,367	(2)	-	-	-	-	951,446	100	951,446	12,403,756	83,531	Note 2



Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2023	Net income of investee for the year ended December 31, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Book value of investments in Mainland China as of December 31, 2023	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2023	Footnote
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Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components, computer peripherals, etc.	\$ 4,483,660	(2)	\$ 890,590	\$ -	\$ -	\$ 890,590	\$ 202,027	100	\$ 202,027	\$ 7,102,561	\$ -	Note 2
Futaikang Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	176,583	(2)	-	-	-	-	15,619	100	15,619	437,938	-	Note 2
Fujin Precision Industrial (Jincheng) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	20,483,570	(2)	10,779,210	-	-	10,779,210	647,870	100	647,870	32,696,228	-	Note 2
Triple Win Technology (Shenzhen) Co., Ltd.	Production and sale of optoelectronic devices, sensitive components, semiconductors, optoelectronic materials, new-type display devices, and spare parts of the above products	1,320,530	(2)	1,320,530	-	-	1,320,530	4,319,383	100	4,319,383	17,449,182	-	Note 2
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of auto digital signal process device and components, management of sales and marketing for robots, electronic whiteboards, game consoles, game controllers, CD players, projectors and joysticks	11,013,060	(2)	-	-	-	-	871,886	100	871,886	17,719,150	-	Note 2

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Shunsin Technology (Zhongshan) Limited	Manufacturing and marketing of high frequency wireless communication modules and assembly, testing, and sales of Integrated Circuit (IC) of various sizes	\$ 3,126,850	(2)	\$ 752,395	\$ -	\$ -	\$ 752,395	\$ 447,093	59.52	\$ 266,110	\$ 5,364,330	\$ -	Note 2
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	11,209,150	(2)	767,750	-	-	767,750	1,492,876	100	1,492,876	21,449,730	-	Note 2
Dong Guan Hong Song Precision Component Co., Ltd.	Manufacturing and marketing of keypad and computer components	307,100	(2)	-	-	-	-	(3,845)	100	(3,845)	369,811	-	Note 2
FIH (Tian Jin) Precision Industry Co., Ltd.	Manufacturing and marketing of wireless phone and components	1,621,488	(2)	-	-	-	-	(117,789)	64.28	(75,585)	111,174	-	Note 2
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	376,450	(2)	-	-	-	-	50,298	70	35,209	367,097	-	Note 2
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing and marketing of automobiles	291,899	(2)	153,550	-	-	153,550	(3,757)	100	(3,757)	5,993	-	Note 2
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of telecommunication peripherals	7,276,626	(2)	1,006,913	-	-	1,006,913	143,395	100	143,395	5,616,569	-	Note 2
Premier Image Technology (China) Co., Ltd.	Manufacturing and sale of cameras	4,921,942	(2)	19,962	-	-	19,962	627,896	100	627,896	7,724,045	-	Note 2
Fu Zhun Precision Tooling (Huaian) Co., Ltd.	Designing, manufacturing and marketing of computer components	3,046,432	(2)	-	-	-	-	170,123	100	170,123	5,244,163	-	Note 2

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Fu Yu Electronical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables	\$ 8,175,002	(2)	\$ 5,220,700	\$ -	\$ -	\$ 5,220,700	\$ 947,790	71.05	\$ 673,493	\$ 9,308,323	\$ -	Note 2
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	14,541,185	(2)	2,207,882	-	-	2,207,882	3,674,694	100	3,674,694	52,626,571	-	Note 2
Avary Holding (Shenzhen) Co., Limited	Manufacturing and marketing of rigid single (double) sided PCB, rigid multilayer PCB, flexible multilayer PCB and other PCB	10,079,967	(2)	-	-	-	-	14,654,208	27.33	4,005,171	25,419,354	-	Note 2
Futaijing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	2,303,250	(2)	-	-	-	-	(204,772)	64.28	(131,402)	1,676,625	-	Note 2
FIH Precision Electronics (Lang Fang) Co., Ltd.	Manufacturing and marketing of cell phone and components	14,602,605	(2)	-	-	-	-	(2,906,239)	64.28	(1,864,931)	7,214,231	-	Note 2
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals	614,200	(2)	-	-	-	-	22,540	100	22,540	699,812	-	Note 2
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Manufacturing and marketing of computer and digital camera components	8,991,888	(2)	5,923,959	-	-	5,923,959	2,874,531	100	2,874,531	26,990,248	-	Note 2
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of computer components	5,135,342	(2)	-	-	-	-	5,319,864	100	5,319,864	51,933,666	-	Note 2
FIH (Nanjing) Communications Co., Ltd.	Manufacturing and marketing of handset and components	537,425	(2)	-	-	-	-	46,971	64.28	30,141	297,264	-	Note 2
Foxconn (Nanjing) Software Co., Ltd.	Computer software, hardware and other digital product	982,720	(2)	-	-	-	-	23,507	100	23,507	1,016,889	-	Note 2

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Fu Tai Kang Electronics Development (Yantai) Ltd.	Industrial design business	\$ 1,842,600	(2)	\$ 1,842,600	\$ -	\$ -	\$ 1,842,600	\$ 17,519	100	\$ 17,519	\$ 896,217	\$ -	Note 2
Foxconn (Shenyang) Precision Industry Co., Ltd.	Manufacturing and sales of Computer Numeric Controlled (CNC) machinery and permanent magnet servomotors	1,621,906	(2)	-	-	-	-	4,524	69.23	3,132	1,149,941	-	Note 2
Fu Ding Electronic Technology (Jiashan) Co., Ltd.	Manufacturing and marketing of computer components and molds	14,705,044	(2)	8,138,150	-	-	8,138,150	3,254,761	100	3,254,761	39,274,413	-	Note 2
Fuhuajie Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer and liquid crystal display	3,531,650	(2)	3,531,650	-	-	3,531,650	65,974	100	65,974	2,823,233	-	Note 2
GDS Software (Shenzhen) Co., Ltd.	OEM and sales of computer software not including IC design	353,165	(2)	307,100	-	-	307,100	11,084	100	11,084	388,216	-	Note 2
Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer, cell phone and components	11,362,700	(2)	11,362,700	-	-	11,362,700	31,111,183	100	31,111,183	328,748,727	-	Note 2
Dongguan Yihong Precision Tooling Co., Ltd.	Manufacturing and sales of precision die stamping, precision die opening, standardised modules, precision hardware, digital electronics (MP3, MP4, and digital photo frames, etc.) and plastic products	51,132	(2)	-	-	-	-	12,457	26.47	3,297	26,279	-	Note 2

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Wuxi Xinguan Metal Science & Technology Co., Ltd.	Design, R&D and manufacture of precision die stamping, precision die opening, standardised modules, nonmetallic product molds, electronic equipment, testing equipment, electronic components, digital video recorders, digital TV, digital recorders and key components, and management and agency of import and export for various products and technologies	\$ 662,851	(2)	\$ -	\$ -	\$ -	\$ -	\$ 22,693	26.47	\$ 6,007	\$ 80,304	\$ -	Note 2
Kunshan Eson Precision Engineering Co., Ltd.	Design and manufacture of electronic equipment, testing equipment and various precision die stamping precision die opening, injection molds, compressor molds, standardized modules, and new electronics and components, LCD TV, and servers; sales of self-produced products; wholesale and import/export of products	1,667,540	(2)	-	-	-	-	(95,721)	26.47	(25,337)	630,506	-	Note 2
Yantai Eson Precision Electronics Co., Ltd.	Manufacturing and management of other color video surveillance devices, black and white or monochromatic video surveillance devices	27,202	(2)	-	-	-	-	24,661	26.47	6,528	37,358	-	Note 2

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Guangzhou OED Technologies Co., Ltd.	Manufacturing and marketing of flexible display and molding	\$ 418,423	(2)	\$ 61,420	\$ -	\$ -	\$ 61,420	\$ 80,582	5.76	\$ -	\$ 61,420	\$ -	Note 2
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of computer chassis and metal stamping parts	5,854,862	(2)	5,854,862	-	-	5,854,862	439,157	100	439,157	11,086,721	-	Note 2
Innovation (Beijing) Software Development Co., Ltd.	Design and development of computer software	431,375	(2)	79,846	-	-	79,846	(51)	8.88	-	79,846	-	Note 2
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	61,420,000	(2)	52,207,000	-	-	52,207,000	11,541,442	100	11,541,442	157,339,333	-	Note 2
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	29,174,500	(2)	15,355,000	-	-	15,355,000	10,358,787	100	10,358,787	86,720,029	-	Note 2
Fuding Precision Industry (Zhengzhou) Co., Ltd.	Manufacturing and marketing of new electronic components	1,228,400	(2)	307,100	-	-	307,100	97,094	71.05	68,994	1,822,925	-	Note 2
Yantai Fuhuada Precision Electronics Co., Ltd.	Manufacturing and marketing of new electronic components	5,589,220	(2)	522,070	-	-	522,070	87,217	100	87,217	2,078,106	-	Note 2
Fujun Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	460,650	(2)	460,650	-	-	460,650	87,895	100	87,895	338,065	-	Note 2
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of compression molding plastic injection mold and metal	1,596,920	(2)	1,596,920	-	-	1,596,920	53,331	100	53,331	2,791,828	-	Note 2
Anpinda Precision Industry (Huizhou) Co., Ltd.	Manufacturing and marketing of computer components and microcomputers	1,535,500	(2)	1,228,400	-	-	1,228,400	(101,797)	100	(101,797)	1,096,713	-	Note 2

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Nanning Futaihong Precision industry Co., Ltd.	Manufacturing and marketing of cell phone	\$ 1,535,500	(2)	\$ -	\$ -	\$ -	\$ -	\$ 6,977	64.28	\$ 4,477	\$ 914,424	\$ -	Note 2
WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	3,771,593	(2)	940,925	-	-	940,925	(180,539)	100	(180,539)	468,755	-	Note 2
Fuyu Energy Technology (Funing) Co., Ltd.	Engaged in the production and marketing of operating solar energy battery business	1,689,050	(2)	1,689,050	-	-	1,689,050	(69,377)	100	(69,377)	924,454	-	Note 2
Futaijing Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of handset component product	614,200	(2)	-	-	-	-	141,950	64.28	91,089	1,353,494	-	Note 2
Hongfujin Precision Industry (Hengyang) Co., Ltd.	Manufacturing and marketing of holder, metal and plastic honing machines, hot melt machine, marking machine, laminating machine, laser or other light beams (assembly equipment), bolt machine and inspection devices	1,166,980	(2)	1,166,980	-	-	1,166,980	93,818	100	93,818	4,044,533	-	Note 2
Innocom Technology (Chongqing) Co., Ltd.	Manufacturing of LCD related products, modules, components and systems	-	(2)	122,040	-	-	122,040	-	-	-	-	-	Note 2
Funeng New Energy Technology Service (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installation	184,260	(2)	-	-	-	-	4,196	100	4,196	228,826	-	Note 2
Interface Technology (Chengdu) Co., Ltd.	Manufacturing and marketing of TFT-LCD modules and related materials	9,786,583	(2)	783,105	-	-	783,105	(2,031,013)	22.54	(457,790)	7,289,259	-	Note 2

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Changchun Leiguan Environmental Plastic Products Co., Ltd.	Manufacturing and marketing of articles for the conveyance or packing of goods, of plastics	\$ 261,774	(2)	\$ 169,519	\$ -	\$ -	\$ 169,519	\$ (5,030)	100	\$ (5,030)	\$ 180,066	\$ -	Note 2
Changchun Chentai Technology Co., Ltd.	Manufacturer of degradable plastic resin	491,974	(2)	418,178	-	-	418,178	(6,896)	85	(5,862)	319,955	-	Note 2
Changchun Yongtai Technology Co., Ltd.	Manufacturer of degradable plastic resin	49,136	(2)	49,136	-	-	49,136	(1,079)	85	(917)	46,750	-	Note 2
Fu Hon Yuan (Shenzhen) Environmental Technology Ltd.	Environmental technology development and wholesale of pollution controlling equipment	6,142	(2)	-	-	-	-	288	100.00	288	233,330	-	Note 2
Scienbizip Consulting (Shenzhen) Co., Ltd.	Management and consulting services	135,124	(2)	-	-	-	-	34,634	51	17,663	470,543	-	Note 2
Guizhou Funayuan Chuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	1,259,110	(2)	1,259,110	-	-	1,259,110	10,366	99.53	10,317	698,685	-	Note 2
Chongqing Hongteng Technology Co., Ltd.	Manufacturing and marketing of connectors for optical fibres, optical fibre bundles or cables	92,130	(2)	-	-	-	-	178,340	71.05	126,727	345,370	-	Note 2



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Fuguikang Precision Electronics (Guizhou) Co., Ltd.	Manufacturing and marketing of cellular or other wireless Internet phones (mobile phones), portable automatic data processors (tablets), other automatic data processors (desktops) and other input or output units (game console joysticks)	\$ 1,800,008	(2)	\$ 614,200	\$ -	\$ -	\$ 614,200	\$ 6,147	100	\$ 6,147	\$ 477,907	\$ -	Note 2
Ur Materials Industry (Shenzhen) Co., Ltd.	Manufacturing and marketing of acrylonitrile butadiene-styrene (ABS) copolymers in primary forms, waste, parings and scrap of polymers of styrene, other polystyrene in primary forms	368,520	(2)	368,520	-	-	368,520	81,663	100	81,663	1,474,179	-	Note 2
Foxconn Industrial Internet Co., Ltd.	Manufacture and sale of multifunctional industrial robot	85,960,641	(2)	26,423,796	-	-	26,423,796	91,723,710	84.07	76,531,842	511,752,123	42,884,937	Note 2
Shenzhen Hongzhi Yunchuang Technology Co., Ltd.	Manufacture and sale of injection or compression moulds for metal or metal carbides	-	(2)	460,650	-	-	460,650	-	-	-	-	-	Note 2
Fu Jin Ji Network Technology (Henan) Co., Ltd.	Wholesale, software design, machine leasing and maintenance services	432,700	(2)	84,346	-	-	84,346	16,679	100	16,679	697,791	-	Note 2

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Jusda Supply Chain Management International Co., Ltd.	Truck freight transportation, cargo transportation, ocean freight transportation forwarding services, civil aviation transportation; warehousing and storage, computer and appliance and telecommunication facilities repair and maintenance	\$ 9,788,152	(2)	\$ 1,568,360	\$ -	\$ -	\$ 1,568,360	\$ 1,880,787	63.95	\$ 1,202,771	\$ 15,986,037	\$ -	Note 2
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Design, development, and manufacturing of automotive molds, fixtures, and gauges	449,143	(2)	-	-	-	-	(25,128)	29.63	11,959	211,625	-	Note 2
Charming International Leasing Co., Ltd.	Financial leasing	1,071,858	(2)	230,325	-	-	230,325	66,578	100	66,578	1,675,919	-	Note 2
Kunshan Nano New Material Technology Co., Ltd.	Other articles solely for industrial use, of plastics, sandpaper, cutting-oil, waxes, grease, lubricating	650,439	(2)	61,420	-	-	61,420	(10,719)	9.45	-	61,420	-	Note 2
Shenzhen Jing Huang Technology Co., Ltd.	Communication products technology development, import and export and wholesale of electronic equipment and components	10,963	(2)	20,112	-	-	20,112	1,027	40.00	411	-	-	Note 2、 3
Kunshan Fuchengke Precision Electronic Co., Ltd.	Design and manufacture of Surface Mount Technology	767,750	(2)	767,750	-	-	767,750	234,482	100	234,482	1,653,914	-	Note 2

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Fuhuake Precision Industry (Shenzhen) Co., Ltd.	Manufacture of audiovisual electric products, lighting equipment, wired communication equipment, electronic parts and components, computers and computing peripheral equipment, cars, optical instruments, bare printed circuit boards of recorded media	\$ 356,396	(2)	\$ 276,390	\$ -	\$ -	\$ 276,390	\$ -	53.97	\$ -	\$ -	\$ -	Note 2
Fushirui Chengdu Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	-	(2)	214,970	-	-	214,970	-	-	-	-	-	Note 2
Hongfuzhun Precision Shenzhen Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	368,520	(2)	368,520	-	-	368,520	43,905	100	43,905	590,503	-	Note 2
Hongqing Precision Machine Co., Ltd.	Manufacture and sales of comprehensive processors (automation equipment)	-	(2)	424,868	-	-	424,868	-	-	-	-	-	Note 2
Fushirui Precision Industry (Zhengzhou) Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	211,753	(2)	245,680	-	-	245,680	7,067	100	7,067	311,584	-	Note 2
Fumeng Electronical Technology (Heze) Co., Ltd.	Manufacture of Electric conductors for a voltage not exceeding 1000V	153,550	(2)	-	-	-	-	(36,171)	71.05	(25,703)	-	-	Note 2

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Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd.	Design of computer, computer peripherals and molds	\$ 70,371	(2)	\$ 4,298	\$ -	\$ -	\$ 4,298	\$ (32,722)	5	\$ -	\$ 4,298	\$ -	Note 2
First Special Material (Shenzhen) Limited	General merchandise wholesale, wholesale chemical materials and products, technology development and sales of computer software, machinery and equipment rental and repair business	921,300	(2)	135,124	-	-	135,124	(42,256)	96.23	(40,664)	158,442	-	Note 2
Beijing Jide Network Technology Limited	Electronic shopping and mail order, computer software design, computer system integration services and other information providers services	557,922	(2)	92,130	-	-	92,130	-	6.38	-	92,130	-	Note 2
Shenzhen Nafuhai Optoelectronics Co., Ltd. (Formerly: Shenzhen Nano Photoelectric Co., Ltd.)	Research and development of optoelectronic products, technical services	8,654	(2)	9,850	-	-	9,850	(1,373)	9.45	-	9,850	-	Note 2

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First Special Material (Henan) Limited	Chemical products, optical film, protection and development film, tape, glue, adhesives, inks, coatings, grinding fluid, cutting oil, plastic products, sandpaper, grinding wheel, design, manufacture, sale, leasing, warranty, service and abrasive of materials and its spare parts	\$ 322,455	(2)	\$ 322,455	\$ -	\$ -	\$ 322,455	\$ 21,368	96.23	\$ 20,563	\$ 341,440	\$ -	Note 2
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Metal cutting tools, industrial automatic control system device, CNC machine tools, automatic test equipment and vertical multi-joint robot, automated overhead dimensional storage equipment, portable microcomputers, digital player, and production and marketing business of mold standard parts	2,068,090	(2)	1,074,850	-	-	1,074,850	383,837	100	383,837	3,299,872	-	Note 2
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Metal or metal carbides by injection molding, compression molding, rubber or plastic with mold	1,074,850	(2)	1,074,850	-	-	1,074,850	41,210	100	41,210	1,305,320	-	Note 2

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Fuyu Properties (Shanghai) Co., Ltd.	Industrial design e-commerce business, other specialized design services, car rental, other general merchandise retail, computers and peripherals, software, retail communications equipment, audio-visual equipment retail, automobile spare parts and supplies retail	\$ 5,069,187	(2)	\$ 7,677,500	\$ -	\$ -	\$ 7,677,500	\$ 114,710	83.13	\$ 95,358	\$ 3,940,197	\$ -	Note 2
Fuhuake Precision Industry (Guizhou) Co., Ltd.	Design, processing and manufacturing operations of surface-mount circuit board	921,300	(2)	921,300	-	-	921,300	18,445	100	18,445	968,269	-	Note 2
Lankao Yufu Precision Technology Co., Ltd.	Development, manufacturing and marketing of optical lenses, glass product and metal fitting	11,925,888	(2)	11,362,700	-	-	11,362,700	(115,797)	100	(115,797)	10,190,997	-	Note 2
Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing of 3G or higher mobile communication cell phones as well as design and manufacturing of metal and non-metal moulds	419,771	(2)	115,163	-	-	115,163	171,242	100	171,242	1,334,080	-	Note 2

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Nxera Information Technology (Shenzhen) Co., Ltd.	Computer software and hardware; technological development of communication products; internet platform; technological development, service and consultation of surveillance system; consultation of business management, market planning and marketing; domestic trade and business in imports and exports	\$ 25,800	(2)	\$ -	\$ -	\$ -	\$ -	\$ (17,961)	37.88	\$ -	\$ -	\$ -	Note 2
Qi Ding Technology Qinhuangdao Co., Ltd.	Development, manufacturing and sales of large and medium electronic calculators, portable calculators, new electronic parts and components, electronic equipment, fine blanking dies, mould standard parts, other parts and accessories; house leasing; wholesale of electronic products; import and export of goods	-	(2)	-	-	-	-	(219,612)	25.05	(55,021)	-	-	Note 2
Fuyang Soleros Technology (Nanyang) Co., Ltd.	Investment, procurement, sales, management of new energy including PV, system integration and coordinative measures and equipment; application and consultation service of related technologies	3,890,536	(2)	-	-	-	-	48,879	100	48,879	3,977,399	-	Note 2

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Efeihu (Yantai) Limited	Touring information service, ticket agent, warehousing, int'l trade and commission agent, retail of electronics, repair of electronic appliance and online retailing	\$ 86,540	(2)	\$ 62,599	\$ -	\$ -	\$ 62,599	\$ 11,627	100	\$ 11,627	\$ 219,995	\$ -	Note 2
Kunshan Nano Environmental Protection Technology Co., Ltd.	Design and assembly of environment protection electronic devices and water processors; sale of self-produced products; wholesale of cosmetics	-	(2)	-	-	-	-	-	9.45	-	-	-	Note 2
G-TECH Optoelectronics (Shenzhen) Co., Ltd.	R&D, manufacturing of new panel displays, display materials; wholesale of displays, display materials, PV glasses, parts of mobile telecommunication products, production equipment of displays and PV glasses and wholesale of raw materials for production	-	(2)	-	-	-	-	-	-	-	-	-	Note 2



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Nanjing Hongfusharp Precision Electronics Co., Ltd.	R&D, manufacturing, sales, technology service, consultation and technology transfer of precise electronics, electro-optics technology and related equipment, medical equipment and devices and automated equipment; lease of self-owned buildings and equipment; int'l trade of own and distributed products and technologies	\$ -	(2)	\$ 5,220,700	\$ -	\$ -	\$ 5,220,700	\$ -	-	\$ -	\$ -	\$ -	Note 2
Qukuailian Information and Technology (Shenzhen) Ltd.	Development of computers, IoT products and software; consultation service of computers and IoT technologies; strategy planning of business operation; business information service	200,668	(2)	122,809	-	-	122,809	2,336	53.33	1,246	42,010	-	Note 2
TNS Mobile (Beijing) Co., Ltd.	Wholesale of mobile telecommunication equipment and terminals, computer hardware and software, internet devices, commission agent and international trade	142,955	(2)	-	-	-	-	(133,171)	64.28	(85,456)	(732,210)	-	Note 2

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Megvii (Beijing) Technology Co., Ltd.	Technology development of computer software, technology service, computer system integration, data processing, computer graphic design, wholesale of self-developed products, machinery and equipment, electronics, electric appliances, computers, software and auxiliary equipment	\$13,450,911	(2)	\$ 40,503	\$ -	\$ -	\$ 40,503	\$ -	3.30	\$ -	\$ 40,503	\$ -	Note 2
ShunYun Technology (Zhongshan) Limited (Formerly: Xun Pin Electronic Technology (Zhongshan) Co., Ltd.)	Manufacture, research, development, and after-sale service of IC, new electronic components, electronic manufacturing equipment, equipment spare parts, raw materials for self produced products, machine, electrical equipment, electronic products and software, communication products and software	1,616,116	(2)	-	-	-	-	89,506	59.52	53,274	1,482,959	-	Note 2

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Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Optoelectronics technology development, technology transfer, technical consulting, technical services, development and manufacturing of optical communication modules, highspeed connectors and cables; development and testing of new energy vehicle charging systems, sales of self-produced products and photovoltaic products	\$ 319,345	(2)	\$ -	\$ -	\$ -	\$ -	\$ 105,305	35.53	\$ 37,415	\$ 267,383	\$ -	Note 2
FIH Electronics Technology (Nanjing) Co., Ltd.	Production and processing of mobile communication equipment (mobile phones) and their components and related modules, fixtures and inspection tools	-	(2)	-	-	-	-	-	-	-	-	-	Note 4

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Jin Ji Full Precision Machinery (Qinhuangdao) Co., Ltd.	Development and production of precision molds, metal and nonmetal mold components, machine components, electronic products spare parts; automation equipment and its key components, hardware products, sheet metal products, injection molding, plastic products development, design, production , heat treatment processing, metal material shear processing	\$ -	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	Note 2
Guangxi Hongzhiyi Investment Management Co., Ltd.	Management and consulting services, trust asset management, equity investment, financial consulting, corporate management consulting, investment information consulting services	9,714	(2)	4,746	-	-	4,746	(26)	50	(13)	(1,194)	-	Note 2
Huai An Jiawei Industrial Development Co., Ltd.	Manufacture and sales of construction and building materials, furniture and hardware tools; business information consultancy; dining management; dining service	707,452	(2)	-	-	-	-	683	37.96	259	267,929	-	Note 2

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Yuan Kang Agricultural Technology (Shenzhen) Co., Ltd.	Engaged in the development of pollution-free cultivation techniques and products for vegetables and fruits; agricultural cultivation technology equipment, craft gifts, health food, wholesale technical consultation, retail, import and export, and other relative business	\$ -	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	Note 2
Hong-Qi Mechatronics (Anhui) Co., Ltd.	Engaged in business development, production, sales and trading of automated equipment and its key components, automation peripherals, automation fixtures, precision spindles, servo drive systems, bus control systems, injection molding machines, smart appliances; engaged in goods and technology import and export business	1,487,451	(2)	-	-	-	-	(102,534)	100	(102,534)	377,806	-	Note 2

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Hongfei Precision Technology (Shenzhen) Co., Ltd.	Engaged in the development, production and sales of video cameras and their accessories, multimedia recording and player and accessories, digital audio and video systems; leasing of electronic equipment; domestic trade; operating export business	\$ -	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	Note 2
Chengdu NUWA Robotics Corp.	Manufacturing and marketing of smart robot and auto digital signal process device and components	5,019	(2)	-	-	-	-	(25,862)	5.96	-	-	-	Note 2
Yihong Technology (Chengdu) Co., Ltd. (Formerly: Bisheng Technology (Chengdu) Co., Ltd.)	Manufacture and sale of biometrics technology, touch systems (touch screens, touch components), flat panel display modules, and display materials	521,985	(2)	-	-	-	-	238,778	22.54	53,821	168,851	-	Note 2
Kunshan Kangrui Packaging Materials Limited	Production and processing of cartons, paper packaging supplies, hardware accessories, plastic products, sales of self-produced products and aftersales service.	18,144	(2)	-	-	-	-	(463)	26.47	(123)	3,123	-	Note 2
Li Ding Semiconductor Technology (Shenzhen) Co., Ltd	R&D of IC packaging, IC-specific materials, system-level packaging, sales of self-manufacture products and relevant technologies and after-sales services	3,193,098	(2)	-	-	-	-	(2,672,910)	25.05	(669,660)	1,384,297	-	Note 2

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Zettimage Solutions, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	\$ 396,202	(2)	\$ -	\$ -	\$ -	\$ -	\$ (140,716)	26.07	\$ (36,687)	\$ 11,444	\$ -	Note 2
Pollux Technologies, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	194,931	(2)	-	-	-	-	(47,607)	26.07	(12,412)	54,698	-	Note 2
Lingyange Semiconductor, Inc. (Formerly: Langyage Semiconductor, Inc.)	Design of Integrated circuit, development of software, wholesale, retail and repair of electronic product and service of intellectual property	158,481	(2)	-	-	-	-	(65,023)	26.07	(16,953)	17,233	-	Note 2
Foshan Pulida Technology Co., Ltd	Design and sale of camera, electronic laser manufacturing machine, projector, monitor, digital video system, multidimension anaglyph spectacles, electronic and optoelectronic control unit, LCD display unit, precision lens and stamping die	-	(2)	-	-	-	-	-	-	-	-	-	Note 2

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					Remitted to Mainland China	Remitted back to Taiwan							
Qingdao New Code Technology Co., Ltd.	Design of IC packaging and testing; sale of IC, support plate, equipment and related technical service and consulting; design of packaging equipment, testing equipment, software and hardware; wholesale, import and export of semiconductor materials; other related supporting services	\$ 1,289,446	(2)	\$ -	\$ -	\$ -	\$ -	\$ (923,271)	20.18	\$ (170,398)	\$ 211,979	\$ -	Note 2
Sound Solutions (Zhenjiang) Co., Ltd.	Design and manufacture of acoustic components	3,060,577	(2)	-	-	-	-	(1,157,041)	71.05	(822,186)	(1,953,797)	-	Note 2
Futaihua Precision Industry (Weihai) Co., Ltd.	Manufacture and sale of copiers and offset printers	2,201,907	(2)	-	-	-	-	243,072	100	243,072	2,217,877	-	Note 2
Epic Mems (Xiamen) Co., Ltd.	Information system integration services, integrated circuit design, software development, information technology consulting services, other technology promotion services; import and export of various commodities and technologies, export business of self-produced products and the required machinery and equipment, import business of parts, accessories and raw and auxiliary materials.	55,537	(3)	-	-	-	-	-	0.82	-	69,232	-	Note 2



Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2023	Net income of investee for the year ended December 31, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Book value of investments in Mainland China as of December 31, 2023	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2023	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
BITO Robotics (Shanghai) Co., Ltd.	Technology development, technical consultation, technology transfer, technical services, software development (excluding electronic publications), electronic circuit design, information system, design integration of industrial automation systems, industrial robots and related equipment in the field of intelligent technology and robot technology, sales, import and export, commission agency of automation equipment, and provide related supporting measures.	\$ 16,409	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	10.08	\$ -	\$ -	\$ -	Note 2
Allystar Technology (Shenzhen) Co., Ltd.	Technology development of chips, calculation, modules and terminals; design, integration, test and sales of chips, calculation, modules and terminals products; design, sales, technical consultation and technology transfer of operating systems and application software; and technology development and sales of navigation terminals, mobile communication terminal products and supporting software.	3,776,860	(3)	-	-	-	-	-	0.95	-	-	-	Note 5

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2023	Net income of investee for the year ended December 31, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Book value of investments in Mainland China as of December 31, 2023	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2023	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Shenzhen Mobile Drive Technology Co., Ltd	Research and development of communication system, cellular phone, artificial intelligence software used in self-driving cars and its systems; research and development of IOT software and its systems; and technology development of 5GSub6GHz and millimeter-wave radio relay repeater, millimeter wave antenna modules, electronic products, electronic components, automotive electronics and electrical technology field in intelligent car.	\$ 374,371	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	32.14	\$ -	\$ 120,323	\$ -	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2023		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2023	Net income of investee for the year ended December 31, 2023	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2023	Book value of investments in Mainland China as of December 31, 2023	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2023	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
CloudMinds (Shanghai) Robotics Co., Ltd.	Manufacturing of medical devices of Class II, intelligent robot, computer software and auxiliary equipment, marketing of foods and security products in computer information systems, import and export of goods and technology, providing of technical services and developing of software.	\$ 274,409	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	2.47	\$ -	\$ -	\$ -	Note 2
PRETTL Electric Shanghai Co., Ltd.	Engaged in the design, development and manufacture of automotive and home appliance components, provision of related after-sales services and technical consultation, and sales of self-produced products	120,821	(2)	-	-	-	-	774,275	71.05	550,195	642,998	-	Note 2
Company name	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2023	Investment Commission of the Ministry of Economic Affairs (MOEA)	imposed by the Investment Commission of MOEA										
Hon Hai Precision Industry Co., Ltd.	\$ 200,987,426	\$ 387,005,413	\$ -										

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

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

Note 2: The basis for investment income (loss) recognition is from the financial statements which were based on the audited and attested by R.O.C. parent company's CPA, except FIH Precision Component (Beijing) Co., Ltd., Shenzhen Fu Tai Hong Precision Industry Co., Ltd., Honxun Electrical Industry (Hangzhou) Co., Ltd., FIH (Tian Jin) Precision Industry Co., Ltd., Futaijing Precision Electronics (Beijing) Co., Ltd., FIH Precision Electronics (Lang Fang) Co., Ltd., FIH (Nanjing) Communications Co., Ltd., Nanning Futaihong Precision Industry Co., Ltd., Futaijing Precision Electronics (Yantai) Co., Ltd., TNS Mobile (Beijing) Co., Ltd., FIH Electronics Technology (Nanjing) Co., Ltd., FIH (Nanjing) Intelligent Technology Co., Ltd., which the financial statements are audited and attested by international accounting firm which has cooperative relationship with firm in R.O.C.

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

Note 4: The Company was approved by Investment Commission, MOEA of an investment of US\$156,950,000 in FIH Electronics Technology (Nanjing) Co., Ltd., which has not yet been established as of December 31, 2023.

Note 5: The Company was approved by Investment Commission, MOEA of an investment of US\$6,722,352 in Allystar Technology (Shenzhen) Co., Ltd., which has not been invested as of December 31, 2023.

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

1. The Company was approved by Investment Commission, MOEA of an investment of US\$3,000,000 in Guangxuhui Technology (Shenzhen) Co., Ltd., which had been liquidated in 2005.
2. The Company was approved by Investment Commission, MOEA of an investment of US\$625,000 in Shanghai Premier Image Trade Co., Ltd., which had been liquidated in April 2009.
3. The Company was approved by Investment Commission, MOEA of an investment of US\$684,091 in Dongfeng Antec (Wuhan) Automobile Electric System Co., Ltd. All of the shares had been transferred in 2009.
4. The Company was approved by Investment Commission, MOEA of an investment of US\$814,000 in Liuzhou Antec Fangshen Electric System Co., Ltd. All of the shares have been sold out in 2012.
5. The Company was approved by Investment Commission, MOEA of a total investment of US\$391,085 in Alibaba (China) Technology Co., Ltd., Alibaba (China) Software Co., Ltd., Alibaba (Shanghai) Technology Co., Ltd., and Beijing Sinya Online Information Technology Co., Ltd., which have been sold out in 2012.
6. The Company was approved by Investment Commission, MOEA of an investment of US\$2,500,000 in Hongfuqiang Precision Electronics (Yingkou) Co., Ltd., which had been liquidated in 2012.
7. The Company was approved by Investment Commission, MOEA of an investment of US\$12,000,000 in Hong Fujin Precision Industrial (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.
8. The Company was approved by Investment Commission, MOEA of an investment of US\$8,000,000 in Foxconn Technology (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.
9. Qunkang Precision Component (Kunshan) Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$6,000,000 and completed the registration of business combination with Kangzhun Electronic Technology (Kunshan) Co., Ltd. at the competent authority in 2016. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
10. The Company was approved by Investment Commission, MOEA of an investment of US\$18,000,000 in Foshan Fu Hua Ke Precision Electronics Co., Ltd., which had been liquidated in December 2017. On October 22, 2018, MOEA approved the withdrawal of the investment of US\$13,500,000.
11. The Company was approved by Investment Commission, MOEA of an investment of US\$690,139 in Yantai Jiray Electronic Technology Co., Ltd., which had been liquidated by the competent authority on January 18, 2018.
12. The Company was approved by Investment Commission, MOEA of an investment of US\$53,490,425 in Champ Tech Optical (Foshan) Corporation, which have been sold out in 2018. On April 26, 2019, MOEA approved the withdrawal of the investment of US\$53,490,425.
13. The Company was approved by Investment Commission, MOEA of an investment of US\$20,000 in Jin Ji Trading (Linyi) Co., Ltd., which had been liquidated in 2019.
14. Kangzhun Electronic Technology (Kunshan) Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$112,689,109 and completed the registration of business combination with Fuyang Electronical Technology (Changshu) Co., Ltd. at the competent authority in 2019. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
15. The Company was approved by Investment Commission, MOEA of an investment of US\$2,126,394 in Jiaying Radioshack Trading Limited, which had been liquidated in 2019.
16. The Company was approved by Investment Commission, MOEA of an investment of US\$7,183,572 in FIH (Chengdu) Communication Technology Co., Ltd., which had been liquidated in 2019.
17. The Company was approved by Investment Commission, MOEA of an investment of US\$3,000,000 in Amlink (Shanghai) Ltd., which had been liquidated in 2019.
18. The Company was approved by Investment Commission, MOEA of an investment of US\$6,000,000 in Beijing Ainemo Network Technology Limited. All of the shares have been sold out in 2020.
19. The Company was approved by Investment Commission, MOEA of an investment of US\$20,000,000 in Fargan Technology Co., Ltd., which had been liquidated in 2020.
20. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$47,158 in Fujian 101 Education Technology Co., Ltd. All of the shares were sold out in 2020.
21. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$1,600,000 in Shenzhen Fuhongjie Technology Services Co., Ltd., which was liquidated in 2020.
22. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$15,000,000 in Ji Zhi Precision Technology (Shenzhen) Co., Ltd., which was liquidated in February 2021.
23. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$50,000,000 in Lianpu Technology (Shenzhen) Co., Ltd., which was liquidated in February 2021.
24. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$10,000,000 in Jin Ji Full Precision Machinery (Huaian) Co., Ltd., which was liquidated in October 2020.

25. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$3,100,239 in UER Technology (Shenzhen) Limited, which was liquidated in March 2021.
26. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$17,000,000 in TianJin Funayuanhuang Technology Co., Ltd., which was liquidated in October 2021.
27. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$7,500,000 in Fu Cheng Ke Precision Electronics (Yantai) Co., Ltd., which was liquidated in October 2019.
28. The Company was approved by Investment Commission, MOEA of an investment of US\$700,000 in Fushirui Precision Industry (Jiyuan) Co., Ltd., which was liquidated in April 2021.
29. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$4,100,000 in Fushirui Precision Industry (Jincheng) Co., Ltd., which was liquidated in November 2021.
30. Lankao Yude Environmental Material Technology Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$45,000,000 and completed the registration of business combination with Lankao Yufu Precision Technology Co., Ltd. at the competent authority in 2021. The surviving company is Lankao YuFu Precision Technology Co., Ltd.
31. The Company was approved by Investment Commission, MOEA of an investment of US\$170,000,000 in Nanjing Hongfusharp Precision Electronics Co., Ltd., which was liquidated in August 2022.
32. Hongye Precision Component (Kunshan) Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$5,800,000 and completed the registration of business combination with Hongzhun Precision Tooling (Kunshan) Co., Ltd. at the competent authority in 2021. The surviving company is Hongzhun Precision Tooling (Kunshan) Co., Ltd.
33. The Company was approved by Investment Commission, MOEA of an investment of US\$1,500,000 in Wuhu Ruichang Electric Systems Co., Ltd. All of the shares were sold out in 2021.
34. The Company was approved by Investment Commission, MOEA of an investment of US\$9,995,114 in Foshan Pulida Technology Co., Ltd. All of the shares were sold out in 2022.
35. The Company was approved by Investment Commission, MOEA of an investment of US\$75,336,000 in FIH (Nanjing) Intelligent Technology Co., Ltd., which was liquidated in March 2021.
36. The Company was approved by Investment Commission, MOEA of an investment of US\$7,000,000 in Allystar Technology (Shenzhen) Co., Ltd., which was liquidated in June 2022.
37. The Company was approved by Investment Commission, MOEA of an investment of US\$15,000,000 in Shenzhen Hongzhi yun chuang Technology Co., Ltd., which was liquidated in June 2022.
38. The Company was approved by Investment Commission, MOEA of an investment of US\$856,750 in Yuan Kang Agrictural Technology Co., Ltd., which was liquidated in June 2022.
39. The Company was approved by Investment Commission, MOEA of an investment of US\$1,593,143 in Jin Ji Full Precision Machinery (Qin Huang Dao) Co., Ltd., which was liquidated in June 2022.
40. The Company was approved by Investment Commission, MOEA of an investment of US\$20,736,768 in Hongqing Precision Machinery Co., Ltd., which was liquidated in 2023.
41. The Company was approved by Investment Commission, MOEA of an investment of US\$8,900,000 in G-TECH Optoelectronics (Shenzhen) Co., Ltd., which was liquidated in March 2023.
42. The Company was approved by Investment Commission, MOEA of an investment of US\$9,867,683 in Hongfei Precision Technology (Shenzhen) Co., Ltd., which was liquidated in June 2023.
43. The Company was approved by Investment Commission, MOEA of an investment of US\$3,973,964 in Innocom Technology (Chongqing) Co., Ltd., which was liquidated in 2023.

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

1. To the investees including Hongqunsheng Precision Electronics (Yingkou) Co., Ltd., Hongqisheng Precision Electronics (Qinhuangdao) Co., Ltd., Hong Heng Sheng Electronical Technology (Huaian) Co., Ltd., Fubo Industrial (Shenzhen) Co., Ltd., Qingding Precision Electronics (Huaian) Co., Ltd. and Yuding Precision Electronics (Huaian) Co., Ltd., the total investment of US\$216,509,695 has been approved by Investment Commission, MOEA. Manufacturing and marketing of flexible display and molding. However, Avary Holding (Shenzhen) Co., Limited acquired the above mentioned investees in response to the adjustment in the investment structure. The Company was approved by Investment Commission, MOEA on September 20, 2017.
2. An investment proposal totaling US\$922,949,697 in the investees in Mainland China has been approved by Investment Commission of MOEA. The investees included Ambit Microsystem (Shanghai) Co., Ltd., Amworld Microsystems (Shanghai) Limited, Jizhun Precision Industry (Huizhou) Co., Ltd., HongFuJing Precision Electronics (Tianjin) Co., Ltd., Fulian System Integration electronics(Hangzhou) Co., Ltd., Nanning Fulian Fugui Precision Industrial Co., Ltd., Futaihua Precision Industrial Co., Ltd., Futaihua Precision Electronics (Zhengzhou) Co., Ltd., Futaihua Precision Electronics (Jiyuan) Co., Ltd. and Fulian Yuzhan Technology (Henan) Co., Ltd.. However, Foxconn Industrial Internet Co., Ltd. will acquire the aforementioned investees in Mainland China in response to changes in the Company's investment framework. The Company has reported to Investment Commission of MOEA about the investment adjustment on May 26, 2017.

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

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

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Bonds Payable

December 31, 2023

Table 12

Expressed in thousands of TWD

(Except as otherwise indicated)

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount					Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Balance as at December 31, 2023	Amortisation for the period	Book value		
First debenture issue of 2014	Bank SinoPac Co., Ltd.											
Bond D		2014/3/18	10 years	Note 1	2.00	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -	\$ 2,500,000	None	
Second debenture issue of 2014	"											
Bond D		2014/5/21	10 years	"	1.95	4,200,000	-	4,200,000	-	4,200,000	"	
Third debenture issue of 2014	"											
Bond B		2014/7/8	10 years	"	1.95	6,000,000	-	6,000,000	-	6,000,000	"	
Fourth debenture issue of 2014	"											
Bond D		2014/10/8	10 years	"	2.02	2,200,000	-	2,200,000	-	2,200,000	"	
Bond E		"	12 years	"	2.15	200,000	-	200,000	-	200,000	"	
Second debenture issue of 2015	"											
Bond G		2015/6/24	10 years	"	1.90	500,000	-	500,000	-	500,000	"	
Third debenture issue of 2015	"											
Bond H		2015/9/29	12 years	"	2.00	300,000	-	300,000	-	300,000	"	
Fourth debenture issue of 2015	"											
Bond G		2015/11/30	10 years	"	1.75	100,000	-	100,000	-	100,000	"	
Bond H		"	12 years	"	1.95	200,000	-	200,000	-	200,000	"	
First debenture issue of 2016	"											
Bond F		2016/6/7	7 years	"	0.95	1,800,000	(1,800,000)	-	-	-	"	
Bond G		"	10 years	"	1.20	1,800,000	-	1,800,000	-	1,800,000	"	
Second debenture issue of 2016	"											
Bond F		2016/8/8	7 years	"	0.90	2,900,000	(2,900,000)	-	-	-	"	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount					Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Balance as at December 31, 2023	Amortisation for the period	Book value		
First debenture issue of 2017	Bank SinoPac Co., Ltd.											
Bond D		2017/5/17	7 years	Note 1	1.36	\$ 900,000	\$ -	\$ 900,000	\$ -	\$ 900,000	None	
Bond E		"	10 years	"	1.53	400,000	-	400,000	-	400,000	"	
Second debenture issue of 2017	"											
Bond E		2017/8/8	6 years	"	1.18	200,000	(200,000)	-	-	-	"	
Bond F		"	7 years	"	1.30	2,000,000	-	2,000,000	-	2,000,000	"	
Bond G		"	10 years	"	1.52	700,000	-	700,000	-	700,000	"	
Third debenture issue of 2017	"											
Bond C		2017/11/16	7 years	"	1.18	1,950,000	-	1,950,000	-	1,950,000	"	
Bond D		"	10 years	"	1.40	1,000,000	-	1,000,000	-	1,000,000	"	
First debenture issue of 2018	"											
Bond B		2018/5/9	5 years	"	0.89	3,100,000	(3,100,000)	-	-	-	"	
Bond C		"	6 years	"	0.96	200,000	-	200,000	-	200,000	"	
Bond D		"	7 years	"	1.05	3,200,000	-	3,200,000	-	3,200,000	"	
Bond E		"	10 years	"	1.35	1,500,000	-	1,500,000	-	1,500,000	"	
Second debenture issue of 2018	"											
Bond C		2018/7/27	5 years	"	0.87	3,900,000	(3,900,000)	-	-	-	"	
Bond D		"	6 years	"	0.92	500,000	-	500,000	-	500,000	"	
Bond E		"	7 years	"	1.00	2,300,000	-	2,300,000	-	2,300,000	"	
Bond F		"	10 years	"	1.30	1,400,000	-	1,400,000	-	1,400,000	"	
First debenture issue of 2019	"											
Bond B		2019/10/22	5 years	"	0.80	1,900,000	-	1,900,000	-	1,900,000	"	
Bond C		"	6 years	"	0.86	500,000	-	500,000	-	500,000	"	
Bond D		"	7 years	"	0.90	2,500,000	-	2,500,000	-	2,500,000	"	
Bond E		"	10 years	"	1.10	950,000	-	950,000	-	950,000	"	
Second debenture issue of 2019	"											
Bond A		2020/1/9	5 years	"	0.81	1,700,000	-	1,700,000	-	1,700,000	"	
Bond B		"	6 years	"	0.85	500,000	-	500,000	-	500,000	"	
Bond C		"	7 years	"	0.92	2,350,000	-	2,350,000	-	2,350,000	"	
Bond D		"	10 years	"	1.12	1,650,000	-	1,650,000	-	1,650,000	"	



Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount					Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Balance as at December 31, 2023	Amortisation for the period	Book value		
First debenture issue of 2020	Bank SinoPac Co., Ltd.											
Bond A		2020/5/14	5 years	Note 1	0.80	\$ 1,900,000	\$ -	\$ 1,900,000	\$ -	\$ 1,900,000	None	
Bond B		"	7 years	"	0.90	4,100,000	-	4,100,000	-	4,100,000	"	
Bond C		"	10 years	"	1.00	600,000	-	600,000	-	600,000	"	
Second debenture issue of 2020	"											
Bond A		2020/9/9	5 years	"	0.69	2,850,000	-	2,850,000	-	2,850,000	"	
Bond B		"	7 years	"	0.79	3,700,000	-	3,700,000	-	3,700,000	"	
Bond C		"	10 years	"	0.90	1,400,000	-	1,400,000	-	1,400,000	"	
Bond D		"	12 years	"	1.00	300,000	-	300,000	-	300,000	"	
Third debenture issue of 2020	"											
Bond A		2020/12/28	5 years	"	0.53	1,800,000	-	1,800,000	-	1,800,000	"	
Bond B		"	7 years	"	0.63	6,600,000	-	6,600,000	-	6,600,000	"	
Bond C		"	10 years	"	0.68	3,400,000	-	3,400,000	-	3,400,000	"	
Bond D		"	15 years	"	0.90	200,000	-	200,000	-	200,000	"	
First debenture issue of 2021	"											
Bond A		2021/5/14	3 years	"	0.48	1,300,000	-	1,300,000	-	1,300,000	"	
Bond B		"	5 years	"	0.54	2,100,000	-	2,100,000	-	2,100,000	"	
Bond C		"	7 years	"	0.63	5,700,000	-	5,700,000	-	5,700,000	"	
Bond D		"	10 years	"	0.73	2,200,000	-	2,200,000	-	2,200,000	"	
Bond E		"	15 years	"	0.95	700,000	-	700,000	-	700,000	"	
Second debenture issue of 2021	"											
Bond A		2021/9/30	5 years	"	0.51	2,550,000	-	2,550,000	-	2,550,000	"	
Bond B		"	7 years	"	0.62	10,300,000	-	10,300,000	-	10,300,000	"	
Bond C		"	10 years	"	0.70	2,400,000	-	2,400,000	-	2,400,000	"	
Bond D		"	15 years	"	0.84	200,000	-	200,000	-	200,000	"	
Third debenture issue of 2021	"											
Bond A		2021/12/8	3 years	"	0.55	1,000,000	-	1,000,000	-	1,000,000	"	
Bond B		"	5 years	"	0.63	5,500,000	-	5,500,000	-	5,500,000	"	
Bond C		"	7 years	"	0.72	4,000,000	-	4,000,000	-	4,000,000	"	
Bond D		"	10 years	"	0.82	1,650,000	-	1,650,000	-	1,650,000	"	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount					Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Balance as at December 31, 2023	Amortisation for the period	Book value		
First debenture issue of 2022	Bank SinoPac Co., Ltd.											
Bond A		2022/5/6	3 years	Note 1	1.05	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ 200,000	None	
Bond B		"	5 years	"	1.15	3,500,000	-	3,500,000	-	3,500,000	"	
Bond C		"	7 years	"	1.20	800,000	-	800,000	-	800,000	"	
Second debenture issue of 2022	"											
Bond A		2022/8/18	3 years	"	1.60	3,200,000	-	3,200,000	-	3,200,000	"	
Bond B		"	5 years	"	1.67	5,400,000	-	5,400,000	-	5,400,000	"	
Bond C		"	7 years	"	1.70	1,300,000	-	1,300,000	-	1,300,000	"	
Bond D		"	10 years	"	1.85	700,000	-	700,000	-	700,000	"	
Third debenture issue of 2022	"											
Bond A		2022/10/21	3 years	"	1.65	1,200,000	-	1,200,000	-	1,200,000	"	
Bond B		"	5 years	"	1.75	6,700,000	-	6,700,000	-	6,700,000	"	
Bond C		"	7 years	"	1.80	300,000	-	300,000	-	300,000	"	
Bond D		"	10 years	"	1.95	300,000	-	300,000	-	300,000	"	
First debenture issue of 2023	"											
Bond A		2023/4/20	3 years	"	1.50	1,300,000	-	1,300,000	-	1,300,000	"	
Bond B		"	5 years	"	1.62	12,600,000	-	12,600,000	-	12,600,000	"	
Bond C		"	7 years	"	1.68	4,500,000	-	4,500,000	-	4,500,000	"	
Bond D		"	10 years	"	1.85	2,900,000	-	2,900,000	-	2,900,000	"	
Second debenture issue of 2023	"											
Bond A		2023/7/5	3 years	"	1.52	800,000	-	800,000	-	800,000	"	
Bond B		"	5 years	"	1.62	6,200,000	-	6,200,000	-	6,200,000	"	
Bond C		"	7 years	"	1.68	2,000,000	-	2,000,000	-	2,000,000	"	
Bond D		"	10 years	"	1.83	3,350,000	-	3,350,000	-	3,350,000	"	
Third debenture issue of 2023	"											
Bond A		2023/9/14	3 years	"	1.53	700,000	-	700,000	-	700,000	"	
Bond B		"	5 years	"	1.65	6,300,000	-	6,300,000	-	6,300,000	"	
Bond C		"	7 years	"	1.70	1,900,000	-	1,900,000	-	1,900,000	"	
Bond D		"	10 years	"	1.81	6,300,000	-	6,300,000	-	6,300,000	"	
Fourth debenture issue of 2023	"											
Bond A		2023/11/22	5 years	Note 3	1.72	1,400,000	-	1,400,000	-	1,400,000	"	
Bond B		"	7 years	"	1.74	900,000	-	900,000	-	900,000	"	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount					Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Balance as at December 31, 2023	Amortisation for the period	Book value		
Issued Foreign unsecured corporate bonds in the amount of USD	-	2016/9/23	10 years	Note 2	3.00	USD 400,000 thousand	\$ -	USD 400,000 thousand	\$ -	USD 400,000 thousand	None	
Issued Foreign unsecured corporate bonds in the amount of JPY	-	2017/9/20	7 years	"	0.70	JPY 2,500,000 thousand	-	JPY 2,500,000 thousand	-	JPY 2,500,000 thousand	"	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2019/3/12	5 years	"	3.75	USD 700,000 thousand	-	USD 700,000 thousand	-	USD 700,000 thousand	"	
Issued Foreign unsecured corporate bonds in the amount of USD	-	"	10 years	"	4.25	USD 300,000 thousand	-	USD 300,000 thousand	-	USD 300,000 thousand	"	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2020/10/28	5 years	"	1.63	USD 800,000 thousand	-	USD 800,000 thousand	-	USD 800,000 thousand	"	
Issued Foreign unsecured corporate bonds in the amount of USD	-	"	10 years	"	2.50	USD 600,000 thousand	-	USD 600,000 thousand	-	USD 600,000 thousand	"	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2021/8/25	7 years	"	1.88	USD 110,000 thousand	-	USD 110,000 thousand	-	USD 110,000 thousand	"	
First convertible debenture issue of 2018	-	2018/2/12	5 years	"	0.00	1,500,000	(1,500,000)	-	-	-	"	
First convertible debenture issue of 2021	-	2021/8/5	5 years	"	0.00	19,584,600	-	19,183,116	-	19,183,116	"	

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

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

Note 3:The Company's bonds are Sustainability-Linked Bonds (SLB) with coupon rates linked to the sustainability performance targets set by the Company. If none of the trigger event occurs, the fixed interest rate will be 1.72% per annum for Bond A and 1.74% per annum for Bond B. If a trigger event occurs, the fixed interest rate of the bonds will be adjusted. Information about Sustainability-Linked Bonds will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Major Shareholders Information  
December 31, 2023

Table 13

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