

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

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

**DECEMBER 31, 2024 AND 2023**

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

## INDEPENDENT AUDITORS' 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, 2024, 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 material 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, 2024, 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 2024 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 2024 consolidated financial statements are stated as follows:

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## **Correctness of Revenue Recognition Timing**

### Description

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

The Group primarily manufactures and sells products related to the consumer electronics industry. Sales revenue is recognized when control of the products is transferred to the customer. As products are sold worldwide, the transaction models with customers involve different trade terms, resulting in varying points in time when control of the goods is transferred. Accordingly, revenue is recognized according to the trade terms of individual customers. The process of revenue recognition involves numerous manual procedures, which may lead to inappropriate timing of revenue recognition around the balance sheet date.

As there are numerous daily sales revenue transactions and the transaction amounts prior to and after the balance sheet date are significant to the financial statements, we identified the correctness of revenue recognition timing 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 sales revenue for a specific period prior to and after the balance sheet date.
- B. Selected samples of sales revenue transactions for a specific period prior to and after the balance sheet date, reviewed their transaction terms, verified related supporting documents and compared with recorded entries to assess the correctness of revenue recognition timing.
- C. Sent out inventory confirmation letters for selected samples or conducted physical count of inventory quantities held and agreed to accounting records.

## **Allowance for inventory valuation losses**

### Description

Refer to Note 4(14) for accounting policies on inventory valuation, Note 5(2)3 for uncertainty of accounting estimates and assumptions in relation to inventory valuation losses, and Note 6(8) for details of inventories. As of December 31, 2024, the Group's inventories and allowance for inventory valuation losses amounted to NT\$835,565,712 thousand and NT\$17,745,257 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 FIT Voltaira Group GmbH**

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(14) for details of impairment loss.

As of December 31, 2024, the Group had goodwill arising from the acquisition of Belkin and FIT Voltaira Group GmbH amounting to NT\$14,840,297 thousand.

Impairment assessment is performed based on the value in use calculation using the discounted cash flow model to determine the recoverable amount of the cash-generating unit ("CGU"). As the key assumptions, including expected growth rate and discount rate, used in the calculation of expected future cash flows involve significant judgement and estimation uncertainty and have a significant impact in assessing goodwill impairment, we considered the impairment assessment on goodwill arising from the acquisition of Belkin and FIT Voltaira Group GmbH 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, 2025

**HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES**  
**CONSOLIDATED BALANCE SHEETS**  
**DECEMBER 31, 2024 AND 2023**  
**(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)**

Assets		Notes	December 31, 2024		December 31, 2023	
			Amount	%	Amount	%
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 937,108,093	21	\$ 1,197,662,695	30
1110	Financial assets at fair value through profit or loss - current	6(2)	7,233,944	-	6,668,892	-
1136	Financial assets at amortised cost, net - current	6(4) and 8	371,477,333	9	145,746,084	4
1139	Financial assets for hedging - current	6(5)	15,496	-	-	-
1170	Accounts receivable, net	6(6)	1,104,240,863	25	856,355,266	22
1180	Accounts receivable - related parties, net	7	37,177,391	1	15,914,897	-
1200	Other receivables	6(7)(12)	44,170,609	1	61,326,685	2
1210	Other receivables - related parties	7	12,533,487	-	3,380,865	-
130X	Inventories	6(8)	835,016,178	19	730,765,401	19
1410	Prepayments		25,151,735	1	16,409,352	-
1470	Other current assets	6(4)	1,639,947	-	1,735,814	-
11XX	Total current assets		3,375,765,076	77	3,035,965,951	77
Non-current assets						
1510	Financial assets at fair value through profit or loss - non-current	6(2)	91,862,201	2	87,451,845	3
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	98,239,322	2	86,493,835	2
1535	Financial assets at amortised cost, net - non-current	6(4) and 8	7,372,135	-	10,997,384	-
1550	Investments accounted for using equity method	6(9)	200,117,473	5	198,480,355	5
1600	Property, plant and equipment	6(10) and 8	468,837,633	11	393,967,393	10
1755	Right-of-use assets	6(11) and 7	55,494,116	1	41,327,924	1
1760	Investment property - net	6(13)	8,677,594	-	9,710,296	-
1780	Intangible assets	6(14)	42,437,265	1	39,601,142	1
1840	Deferred income tax assets	6(38)	24,013,864	1	20,203,948	1
1900	Other non-current assets	6(12)(15) and 7	21,682,832	-	15,588,904	-
15XX	Total non-current assets		1,018,734,435	23	903,823,026	23
1XXX	Total assets		\$ 4,394,499,511	100	3,939,788,977	100

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**HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES**  
**CONSOLIDATED BALANCE SHEETS**  
**DECEMBER 31, 2024 AND 2023**  
**(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)**

Liabilities and Equity		Notes	December 31, 2024		December 31, 2023	
			Amount	%	Amount	%
<b>Current liabilities</b>						
2100	Short-term loans	6(16)	\$ 491,787,037	11	\$ 501,772,585	12
2110	Short-term notes and bills payable	6(17)	87,675,921	2	61,328,531	2
2120	Financial liabilities at fair value through profit or loss - current	6(2)	4,444,433	-	6,881,219	-
2170	Accounts payable		1,112,806,321	25	878,934,744	22
2180	Accounts payable - related parties	7	20,246,173	-	14,184,424	-
2200	Other payables	6(18) and 7	255,946,717	6	227,364,742	6
2230	Current tax liabilities	6(38)	27,479,813	1	24,744,828	1
2250	Provisions for liabilities - current	6(25)	2,855,829	-	1,557,895	-
2280	Lease liabilities - current	7	7,061,892	-	5,742,360	-
2320	Long-term liabilities, current portion	6(20)(21)	63,319,799	2	85,892,209	2
2399	Other current liabilities - other	6(19)	101,193,632	2	100,931,157	3
21XX	<b>Total current liabilities</b>		<u>2,174,817,567</u>	<u>49</u>	<u>1,909,334,694</u>	<u>48</u>
<b>Non-current liabilities</b>						
2530	Corporate bonds payable	6(20)	255,048,782	6	230,519,100	6
2540	Long-term loans	6(21)	32,743,829	1	41,105,940	1
2550	Provisions for liabilities - non-current	6(25)	5,382,688	-	2,087,697	-
2570	Deferred income tax liabilities	6(38)	37,388,246	1	40,673,723	1
2580	Lease liabilities - non-current	7	23,921,158	1	16,711,377	1
2600	Other non-current liabilities	6(24)	13,609,193	-	13,112,800	-
25XX	<b>Total non-current liabilities</b>		<u>368,093,896</u>	<u>9</u>	<u>344,210,637</u>	<u>9</u>
2XXX	<b>Total liabilities</b>		<u>2,542,911,463</u>	<u>58</u>	<u>2,253,545,331</u>	<u>57</u>
<b>Equity</b>						
<b>Equity attributable to owners of parent</b>						
	Share capital	6(26)				
3100	Share capital		138,917,019	3	138,629,906	4
	Capital reserve	6(27)				
3200	Capital surplus		197,922,008	5	198,652,898	5
	Retained earnings	6(28)				
3310	Legal reserve		213,430,086	5	199,205,382	5
3320	Special reserve		113,221,954	2	82,154,208	2
3350	Unappropriated retained earnings		1,024,330,213	23	987,703,855	25
	Other equity interest	6(29)				
3400	Other equity interest		(42,604,521)	(1)	(113,221,953)	(3)
3500	Treasury stocks	6(26)	(15,194)	-	(15,194)	-
31XX	<b>Equity attributable to owners of the parent</b>		<u>1,645,201,565</u>	<u>37</u>	<u>1,493,109,102</u>	<u>38</u>
36XX	Non-controlling interest	6(30)	206,386,483	5	193,134,544	5
3XXX	<b>Total equity</b>		<u>1,851,588,048</u>	<u>42</u>	<u>1,686,243,646</u>	<u>43</u>
	Commitments and contingent liabilities	9				
	Subsequent events	11				
3X2X	<b>Total liabilities and equity</b>		<u>\$ 4,394,499,511</u>	<u>100</u>	<u>\$ 3,939,788,977</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, 2024 AND 2023

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

			Years ended December 31			
			2024		2023	
			Amount	%	Amount	%
Items	Notes					
4000 Operating revenue	6(31) and 7		\$ 6,859,615,493	100	\$ 6,162,221,359	100
5000 Operating costs	6(8)(35) and 7		(6,430,669,575)	(94)	(5,774,273,890)	(94)
5900 <b>Net operating margin</b>			428,945,918	6	387,947,469	6
Operating expenses	6(35)					
6100 Selling expenses			(25,046,302)	-	(24,988,413)	-
6200 General and administrative expenses			(87,520,671)	(1)	(86,410,794)	(1)
6300 Research and development expenses			(115,771,718)	(2)	(110,019,767)	(2)
6000 <b>Total operating expenses</b>			(228,338,691)	(3)	(221,418,974)	(3)
6900 Operating profit			200,607,227	3	166,528,495	3
Non-operating income and expenses						
7100 Interest income	6(32)		45,576,875	1	81,700,214	1
7010 Other income	6(33)		9,874,511	-	10,292,133	-
7020 Other gains and losses	6(34)		(747,982)	-	12,618,861	-
7050 Finance costs	6(37)		(36,795,487)	(1)	(65,543,261)	(1)
7060 Share of loss of associates and joint ventures accounted for using equity method	6(9)		(6,639,987)	-	(13,372,229)	-
7000 <b>Total non-operating income and expenses</b>			11,267,930	-	25,695,718	-
7900 <b>Profit before income tax</b>			211,875,157	3	192,224,213	3
7950 Income tax expense	6(38)		(40,195,922)	(1)	(37,434,831)	(1)
8200 <b>Profit for the year</b>			\$ 171,679,235	2	\$ 154,789,382	2

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**HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**  
**YEARS ENDED DECEMBER 31, 2024 AND 2023**

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

Items	Notes	Years ended December 31			
		2024		2023	
		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(22)	\$ 132,817	-	\$ 51,098	-
8316 Unrealised gain (loss) on valuation of financial assets at fair value through other comprehensive income	6(29)(30)	12,139,109	-	(9,481,466)	-
8320 Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method	6(29)	(3,337,142)	-	1,181,784	-
8349 Income tax related to components of other comprehensive income (loss) that will not be reclassified to profit or loss	6(38)	(3,288,177)	-	1,750,957	-
8310 Other comprehensive income (loss) that will not be reclassified to profit or loss		5,646,607	-	(6,497,627)	-
<b>Components of other comprehensive income (loss) that will be reclassified to profit or loss</b>					
8361 Financial statements translation differences of foreign operations	6(29)(30)	70,619,893	1	(24,592,479)	-
8368 Loss on hedging instrument		(57,991)	-	-	-
8370 Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method	6(29)	478,712	-	(3,218,901)	-
8399 Income tax related to components of other comprehensive loss that will be reclassified to profit or loss	6(38)	1,980,305	-	-	-
8360 Other comprehensive income (loss) that will be reclassified to profit or loss		73,020,919	1	(27,811,380)	-
8300 <b>Other comprehensive income (loss) for the year</b>		<u>\$ 78,667,526</u>	<u>1</u>	<u>\$ (34,309,007)</u>	<u>-</u>
8500 <b>Total comprehensive income for the year</b>		<u>\$ 250,346,761</u>	<u>3</u>	<u>\$ 120,480,375</u>	<u>2</u>
Profit attributable to:					
8610 Owners of the parent		\$ 152,705,066	2	\$ 142,098,208	2
8620 Non-controlling interest		18,974,169	-	12,691,174	-
		<u>\$ 171,679,235</u>	<u>2</u>	<u>\$ 154,789,382</u>	<u>2</u>
Comprehensive income attributable to:					
8710 Owners of the parent		\$ 225,016,794	3	\$ 111,618,942	2
8720 Non-controlling interest		25,329,967	-	8,861,433	-
		<u>\$ 250,346,761</u>	<u>3</u>	<u>\$ 120,480,375</u>	<u>2</u>
Earnings per share (in dollars)	6(39)				
9750 Basic earnings per share		<u>\$ 11.01</u>		<u>\$ 10.25</u>	
9850 Diluted earnings per share		<u>\$ 10.79</u>		<u>\$ 10.07</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, 2024 AND 2023  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Equity attributable to owners of the parent													
	Retained Earnings					Other Equity Interest							
					Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments	Treasury stocks	Total	Non-controlling interest	Total equity	
Notes	Share capital	Capital reserve	Legal reserve	Special reserve									
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(29)(30)	-	-	-	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(28)												
Legal reserve		-	-	14,311,374	(14,311,374)	-	-	-	-	-	-	-	
Special reserve		-	-	(7,351,685)	7,351,685	-	-	-	-	-	-	-	
Cash dividends		-	-	-	(73,473,850)	-	-	-	-	(73,473,850)	-	(73,473,850)	
Changes in equity of associates and joint ventures accounted for using the equity method	6(9)(27)	-	667,778	-	(408,971)	-	-	-	-	258,807	-	258,807	
Adjustments arising from changes in percentage of ownership in subsidiaries	6(27)	-	5,685,800	-	(33,862)	-	-	-	-	5,651,938	-	5,651,938	
Disposal of investments accounted for using equity method	6(27)(29)	-	(1,494,840)	-	(28,941)	3,189	28,941	-	-	(1,491,651)	-	(1,491,651)	
Decrease in non-controlling interests	6(30)	-	-	-	-	-	-	-	-	-	(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
2024													
Balance at January 1, 2024		\$138,629,906	\$198,652,898	\$199,205,382	\$82,154,208	\$987,703,855	\$(121,542,242)	\$8,320,289	\$-	\$(15,194)	\$1,493,109,102	\$193,134,544	\$1,686,243,646
Profit		-	-	-	-	152,705,066	-	-	-	-	18,974,169	171,679,235	
Other comprehensive income (loss)	6(29)(30)	-	-	-	-	106,254	66,641,705	5,605,206	(41,437)	-	6,355,798	78,667,526	
Total comprehensive income (loss)		-	-	-	-	152,811,320	66,641,705	5,605,206	(41,437)	-	25,329,967	250,346,761	
Appropriations of 2023 earnings:	6(28)												
Legal reserve		-	-	14,224,704	(14,224,704)	-	-	-	-	-	-	-	
Special reserve		-	-	-	31,067,746	(31,067,746)	-	-	-	-	-	-	
Cash dividends		-	-	-	(74,860,149)	-	-	-	-	(74,860,149)	-	(74,860,149)	
Changes in equity of associates and joint ventures accounted for using the equity method	6(9)(27)	-	2,044,113	-	2,381,790	-	-	-	-	4,425,903	-	4,425,903	
Adjustments arising from changes in percentage of ownership in subsidiaries	6(27)	-	(10,432,219)	-	(776)	-	-	-	-	(10,432,995)	-	(10,432,995)	
Disposal of investments accounted for using equity method	6(27)(29)	-	58,968	-	(337,679)	(1,419)	337,679	-	-	57,549	-	57,549	
Decrease in non-controlling interests	6(30)	-	-	-	-	-	-	-	-	-	(12,078,028)	(12,078,028)	
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	1,924,302	-	(1,924,302)	-	-	-	-	-	
Convertible bonds converted into shares of common stock	6(26)(27)	287,113	3,757,786	-	-	-	-	-	-	4,044,899	-	4,044,899	
Due to recognition of equity component of convertible bonds issued		-	3,840,462	-	-	-	-	-	-	3,840,462	-	3,840,462	
Balance at December 31, 2024		\$138,917,019	\$197,922,008	\$213,430,086	\$113,221,954	\$1,024,330,213	\$(54,901,956)	\$12,338,872	\$(41,437)	\$(15,194)	\$1,645,201,565	\$206,386,483	\$1,851,588,048

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, 2024 AND 2023  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

		Years ended December 31	
	Notes	2024	2023
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Profit before income tax		\$ 211,875,157	\$ 192,224,213
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(13)(35)	84,290,178	78,672,149
Amortization	6(35)	3,591,370	5,733,612
Cost of share-based payments	6(36)	2,227,397	2,552,894
(Reversal of allowance) provision for doubtful accounts and sales discount	12(2)	(128,985)	4,686,208
Impairment loss	6(34)	1,473,918	884,380
Gain on disposal of property, plant and equipment	6(34)	(1,042,016)	(5,857,234)
Loss on financial assets or liabilities at fair value through profit or loss	6(34)	7,024,266	7,470,272
Share of loss of associates and joint ventures accounted for using equity method	6(9)	6,639,987	13,372,229
Gain on disposal of investments	6(34)	(546,186)	(9,010,562)
Bargain purchase gain	6(34)	(2,751,937)	-
Interest expense	6(37)	35,029,581	64,341,151
Interest income	6(32)	(45,576,875)	(81,700,214)
Dividend income	6(33)	(3,886,557)	(3,903,650)
Gain from lease modification	6(11)	(325,444)	(308,600)
(Gain) loss on disposal of intangible assets	6(34)	(391)	284,826
Gain on disposal of right-of-use assets	6(11)	(107,243)	-
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss, mandatorily measured at fair value		(11,272,530)	(2,223,286)
Hedging instruments		(73,487)	-
Notes receivable		(298,606)	(427,413)
Accounts receivable		(223,480,028)	193,279,156
Accounts receivable - related parties		(20,739,180)	21,390,078
Other receivables		6,561,507	(2,271,616)
Inventories		(76,007,046)	201,691,848
Prepayments		(12,262,747)	720,924
Changes in operating liabilities			
Accounts payable		209,319,741	(163,687,919)
Accounts payable - related parties		5,726,018	(4,250,612)
Other payables		32,439,868	(23,072,261)
Provisions for liabilities		4,592,925	(704,814)
Contract liabilities		3,680,454	(934,556)
Other current liabilities		(3,488,722)	(8,781,401)
Accrued pension liabilities		56,964	(123,678)
Cash inflow generated from operations		212,541,351	480,046,124
Income taxes paid		(46,512,512)	(34,493,407)
Net cash flows from operating activities		166,028,839	445,552,717

(Continued)

**HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**YEARS ENDED DECEMBER 31, 2024 AND 2023**  
**(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)**

		Years ended December 31	
	Notes	2024	2023
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Acquisition of financial assets at fair value through profit or loss		\$ (4,973,537)	\$ (6,996,346)
Proceeds from disposal of financial assets at fair value through profit or loss		195,674	364,162
Acquisition of financial assets at amortised cost - current		(214,703,198)	(126,815,045)
Acquisition of financial assets at amortised cost - non-current		(4,506,223)	(6,325,750)
Proceeds from disposal of financial assets at amortised cost - non-current		31,203	3,926,137
Repayment of financial assets at amortised cost at due date		6,774,440	2,864,680
Acquisition of financial assets at fair value through other comprehensive income		(1,638,476)	(1,936,545)
Proceeds from disposal of financial assets at fair value through other comprehensive income		3,082,918	2,296,748
Increase in other receivables due from related parties		(1,704,505)	(1,365,067)
(Increase) decrease in other current assets		(123,370)	1,479,266
Net cash flows used in acquisition of subsidiaries		(4,076,758)	(6,400,905)
Proceeds from disposal of subsidiaries		220,465	1,211,981
Acquisition of investments accounted for using equity method		(11,729,270)	(3,407,052)
Proceeds from disposal of investments accounted for using equity method		2,286,652	1,306,205
Return of capital from investments accounted for using equity method	6(9)	5,509,126	24,734,235
Acquisition of property, plant and equipment	6(41)	(136,339,059)	(111,744,970)
Proceeds from disposal of property, plant and equipment	6(41)	5,004,372	10,588,756
Proceeds from disposal of investment properties		46,003	47,297
Acquisition of right-of-use assets		(4,974,782)	(4,810,827)
Acquisition of intangible assets		(2,727,548)	(2,394,773)
Proceeds from disposal of intangible assets		49,123	132,388
Increase in other non-current assets		(6,000,217)	(3,455,178)
Dividends received		15,032,661	11,604,887
Interest received		55,268,754	77,925,173
Other investing activities		(170,917)	(703,567)
Net cash flows used in investing activities		(300,045,818)	(137,874,110)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Decrease in short-term loans		(25,782,965)	(74,236,869)
Increase in short-term notes and bills payable		27,120,089	30,534,472
Proceeds from issuance of bonds		54,185,140	51,150,000
Repayments of bonds		(48,127,641)	(13,400,000)
Proceeds from long-term debt		24,020,746	18,682,192
Repayments of long-term debt		(38,558,645)	(29,071,525)
(Decrease) increase in other non-current liabilities		(1,693,476)	2,738,266
Payment of lease liabilities		(8,214,733)	(9,983,811)
Changes in other non-controlling interests	6(30)	(15,715,665)	(124,773)
Cash dividends paid to non-controlling interest	6(30)	(8,273,823)	(7,247,705)
Proceeds from issuance of shares by subsidiaries to non-controlling interests	6(30)	-	4,804,552
Interest paid		(48,170,788)	(61,009,272)
Cash dividends paid	6(28)	(74,860,149)	(73,473,850)
Net cash flows used in financing activities		(164,071,910)	(160,638,323)
Net effect of changes in foreign currency exchange rates		37,534,287	(11,703,913)
Net (decrease) increase in cash and cash equivalents		(260,554,602)	135,336,371
Cash and cash equivalents at beginning of year		1,197,662,695	1,062,326,324
Cash and cash equivalents at end of year		\$ 937,108,093	\$ 1,197,662,695

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  
YEARS ENDED DECEMBER 31, 2024 AND 2023  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,  
EXCEPT AS OTHERWISE INDICATED)

1. HISTORY AND ORGANISATION

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

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

These consolidated financial statements were authorised for issuance by the Board of Directors on March 14, 2025.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

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

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

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

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

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

New standards, interpretations and amendments endorsed by the FSC effective from 2025 are as follows:

New Standards, Interpretations and Amendments	Effective date by IASB
Amendments to IAS 21, ‘Lack of exchangeability’	January 1, 2025

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

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

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

New Standards, Interpretations and Amendments	Effective date by IASB
Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial instruments'	January 1, 2026
Amendments to IFRS 9 and IFRS 7, 'Contracts referencing nature-dependent electricity'	January 1, 2026
Amendments to IFRS 10 and IAS 28, 'Sale or contribution of assets between an investor and its associate or joint venture'	To be determined by IASB
IFRS 17, 'Insurance contracts'	January 1, 2023
Amendments to IFRS 17, 'Insurance contracts'	January 1, 2023
Amendment to IFRS 17, 'Initial application of IFRS 17 and IFRS 9 – comparative information'	January 1, 2023
IFRS 18, 'Presentation and disclosure in financial statements'	January 1, 2027
IFRS 19, 'Subsidiaries without public accountability: disclosures'	January 1, 2027

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

A. Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial instruments'

The IASB issued the amendments to:

- (a) Clarify the date of recognition and derecognition of some financial assets and liabilities, with a new exception relating to the derecognition of a financial liability (or part of a financial liability) settled through an electronic cash transfer system. Applying the exception, an entity is permitted to derecognise a financial liability at an earlier date if, and only if, the entity has initiated a payment instruction and specific conditions are met. The conditions for the exception are that the entity making the payment does not have:
  - i. the practical ability to withdraw, stop or cancel the payment instruction;
  - ii. the practical ability to access the cash used for settlement; and
  - iii. significant settlement risk.
- (b) Clarify and add further guidance for assessing whether a financial asset meets the solely payments of principal and interest (SPPI) criterion, covering contractual terms that can change cash flows based on contingent events (for example, interest rates linked to such as some instruments with features linked to the achievement of environment, social and governance (ESG) targets), non-recourse features and contractually-linked instruments.
- (c) Add new disclosures for certain instruments with contractual terms that can change

cash flows (such as some instruments with features linked to the achievement of ESG targets), including a qualitative description of the nature of the contingent event, quantitative information about the possible changes to contractual cash flows that could result from those contractual terms and the gross carrying amount of financial assets and amortised cost of financial liabilities subject to these contractual terms.

- (d) Update the disclosures for equity instruments designated at fair value through other comprehensive income (FVOCI). The entity shall disclose the fair value of each class of investment and is no longer required to disclose the fair value of each investment. In addition, the amendments require the entity to disclose the fair value gain or loss presented in other comprehensive income during the period, showing separately the fair value gain or loss related to investments derecognised during the reporting period and the fair value gain or loss related to investments held at the end of the reporting period; and any transfers of the cumulative gain or loss within equity during the reporting period related to the investments derecognised during that reporting period.

**B. Amendments to IFRS 9 and IFRS 7, ‘Contracts referencing nature-dependent electricity’**

The amendments apply to contracts that expose an entity to variability in the underlying amount of electricity because the source of electricity generation depends on uncontrollable natural conditions (such as the weather). These amendments include:

- (a) Clarifying the application of the ‘own use’ requirements for contracts to buy or sell nature-dependent electricity:

When the contract requires an entity to buy and take delivery of electricity when it is generated, and the design and operation of the market in which the electricity is transacted under the contract require the entity to sell any amounts of unused electricity within a specified time, the entity shall consider reasonable and supportable information regarding its past, current and expected future electricity transactions within a reasonable amount of time not exceeding 12 months. An entity is considered a ‘net purchaser’ if it buys sufficient electricity to offset any sales of unused electricity in the same market in which the entity sold the electricity. An entity applying these amendments to own use contracts referencing nature-dependent electricity shall disclose the following:

- i. Variability in the underlying amount of basic electricity and the risk that the entity would be required to buy electricity during a delivery interval in which it cannot use the electricity;
  - ii. Unrecognised contract commitments, including the expected future cash flows from buying electricity under these contracts; and
  - iii. The effects of the contracts on the entity’s financial performance for the reporting period.
- (b) Permitting hedge accounting if these contracts referencing nature-dependent electricity are used as hedging instruments:

An entity is permitted to designate as the hedged item a variable nominal amount of forecast electricity transactions that is aligned with the variable amount of nature-



dependent electricity expected to be delivered by the generation facility as referenced in the hedging instrument. Additionally, if the cash flows of the contract referencing nature-dependent electricity designated as a hedging instrument in a cash flow hedge relationship are conditional on the occurrence of a forecast transaction, the forecast transaction is presumed to be highly probable.

For entities that designate contracts referencing nature-dependent electricity as hedging instruments, the terms and conditions of such hedging instruments shall be disclosed according to risk categories in compliance with IFRS 7.

C. IFRS 18, 'Presentation and disclosure in financial statements'

IFRS 18, 'Presentation and disclosure in financial statements' replaces IAS 1. The standard introduces a defined structure of the statement of profit or loss, disclosure requirements related to management-defined performance measures, and enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes.

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES

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

(1) Compliance statement

The consolidated financial statements of the Group have been prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and the International 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, 2024	December 31, 2023	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Investment holdings in companies in Mainland China, Hong Kong, Europe and America primarily engaged in manufacturing, sale, research and development of computer cases, connectors and computer components	100	100	(c) (d) (e) (g)

Investor	Subsidiary	Main Business Activities	Ownership (%)		Notes
			December 31, 2024	December 31, 2023	
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	(a)
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	
Hon Hai Precision Industry Co., Ltd.	Foxconn/ Hon Hai Logistics California LLC	Logistics services in America	100	100	
Hon Hai Precision Industry Co., Ltd.	Foxconn/Hon Hai Logistics Texas LLC	Logistics services in America	100	100	
Hon Hai Precision Industry Co., Ltd.	Ambit International Limited 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	

Investor	Subsidiary	Main Business Activities	Ownership (%)		Notes
			December 31, 2024	December 31, 2023	
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.	Altus Technology Inc.	Leasing services	100	100	
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology (H.K) 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.	Foxconn Holdings B.V. 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	74.8	74.8	
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.	CFTV, DVR, Bluetooth module, set-top box and optical network terminal	100	100	
Hon Hai Precision Industry Co., Ltd.	Asia Pacific Telecom Co., Ltd. and subsidiaries	Telecom industry, storage of data and manufacturing of wire or wireless communication, installation of computer and satellite TV channels and telecom-related business, and providing 3rd-Generation of mobile phone services	-	-	(b)

Investor	Subsidiary	Main Business Activities	Ownership (%)		Notes
			December 31, 2024	December 31, 2023	
Hon Hai Precision Industry Co., Ltd.	Foxtron Vehicle Technologies Co., Ltd. and subsidiaries	Complete electric vehicles design and development, including technical authorisation and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems	46.25	46.25	(f)
Hon Hai Precision Industry Co., Ltd.	Socle Technology Corporation and subsidiaries	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	
Hon Hai Precision Industry Co., Ltd.	Foxconn EV Singapore Holdings Pte. Ltd. and subsidiaries		100	-	(h)

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

- (c) 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(40) for relevant information.
  - (d) On July 29, 2024, a subsidiary of the Group, ShunSin Technology Holdings (Hong Kong) Limited, acquired 100% of the share capital of SFA Semicon (Suzhou) Co., Ltd. for \$579,222 (USD 17,890 thousand) and obtained control over SFA Semicon (Suzhou) Co., Ltd. The related information is provided in Note 6(40) Business combinations.
  - (e) On August 29, 2024, a subsidiary of the Group, Fu Yu Electronical Technology (Huaian) Co., Ltd., acquired 70% of the share capital of Ccloud Electro Optics Technology Co., Ltd. for \$974,644 (RMB 220,683 thousand) and obtained control over Ccloud Electro Optics Technology Co., Ltd. The related information is provided in Note 6(40) Business combinations.
  - (f) 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.
  - (g) On November 30, 2024, the Group acquired 100% of the share capital of Auto-Kabel Group GmbH and its subsidiaries (collectively referred to herein as the “Auto-Kabel group”) through the Group’s subsidiary, Foxconn Interconnect Technology GmbH, and obtained control over Auto-Kabel group. The related information is provided in Note 6(40) Business combinations.
  - (h) On April 29, 2024, the Group injected capital into the subsidiary, Foxconn EV Singapore Holdings Pte. Ltd., and on April 30, 2024, the Group acquired 25,000 ordinary shares of ZF Chassis and a share of Class A preferred shares through the subsidiary, for a consideration of EUR 272,013 thousand and EUR 60,000 thousand, respectively, constituting 50% equity interest in ZF Chassis.
- C. Subsidiaries not included in the consolidated financial statements: None.
- D. Adjustments for subsidiaries with different balance sheet dates: None.
- E. Significant restrictions: None.



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

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

Name of subsidiary	Principal place of business	Non-controlling interest		Non-controlling interest		Description
		December 31, 2024		December 31, 2023		
		Amount	Ownership %	Amount	Ownership %	
FIH Mobile Limited	Cayman	\$ 17,031,060	36 %	\$ 17,097,800	36 %	
Foxconn Interconnect Technology Limited	Cayman	23,497,094	29 %	21,646,354	29 %	
Foxconn Ventures Pte. Ltd.	Singapore	28,172,912	46 %	25,137,733	46 %	
Foxconn Industrial Internet Co., Ltd.	China	109,261,718	16 %	96,680,006	16 %	
		<u>\$ 177,962,784</u>		<u>\$ 160,561,893</u>		

Summarised financial information of the subsidiaries:

Balance sheets

	FIH Mobile Limited	
	December 31, 2024	December 31, 2023
Current assets	\$ 98,602,993	\$ 105,475,323
Non-current assets	26,721,127	27,174,523
Current liabilities	(76,673,591)	(84,052,184)
Non-current liabilities	(657,008)	(647,944)
Total net assets	<u>\$ 47,993,521</u>	<u>\$ 47,949,718</u>
	Foxconn Interconnect Technology Limited	
	December 31, 2024	December 31, 2023
Current assets	\$ 102,021,336	\$ 95,530,155
Non-current assets	75,280,517	60,898,465
Current liabilities	(71,361,072)	(78,700,327)
Non-current liabilities	(24,447,591)	(2,876,461)
Total net assets	<u>\$ 81,493,190</u>	<u>\$ 74,851,832</u>
	Foxconn Ventures Pte. Ltd.	
	December 31, 2024	December 31, 2023
Current assets	\$ 48,921,333	\$ 39,850,910
Non-current assets	13,000,227	15,401,132
Current liabilities	(3,073)	(4,278)
Total net assets	<u>\$ 61,918,487</u>	<u>\$ 55,247,764</u>

	Foxconn Industrial Internet Co., Ltd.	
	December 31, 2024	December 31, 2023
Current assets	\$ 1,228,820,880	\$ 1,093,730,794
Non-current assets	194,833,843	152,322,745
Current liabilities	(711,625,434)	(597,326,772)
Non-current liabilities	(24,666,630)	(39,226,172)
Total net assets	<u>\$ 687,362,659</u>	<u>\$ 609,500,595</u>
<u>Statements of comprehensive income (loss)</u>		
	FIH Mobile Limited	
	Years ended December 31,	
	2024	2023
Revenue and other operating revenue	\$ 183,121,692	\$ 209,354,597
Loss for the year from continuing operations	(648,376)	(3,762,074)
Other comprehensive loss, net of tax	(2,464,550)	(3,085,715)
Total comprehensive loss for the year	<u>\$ (3,112,926)</u>	<u>\$ (6,847,789)</u>
Comprehensive loss attributable to non-controlling interest	<u>\$ (1,126,740)</u>	<u>\$ (2,400,296)</u>
Dividends paid to non-controlling interest	<u>\$ -</u>	<u>\$ -</u>
	Foxconn Interconnect Technology Limited	
	Years ended December 31,	
	2024	2023
Revenue and other operating revenue	\$ 142,937,470	\$ 129,050,568
Profit for the year from continuing operations	4,962,175	4,036,227
Other comprehensive loss, net of tax	(3,726,719)	(1,229,148)
Total comprehensive income for the year	<u>\$ 1,235,456</u>	<u>\$ 2,807,079</u>
Comprehensive income attributable to non-controlling interest	<u>\$ 372,457</u>	<u>\$ 963,649</u>
Dividends paid to non-controlling interest	<u>\$ -</u>	<u>\$ -</u>

	Foxconn Ventures Pte. Ltd.	
	Years ended December 31,	
	2024	2023
Revenue and other operating revenue	\$ -	\$ -
Profit for the year from continuing operations	2,906,897	2,561,542
Other comprehensive loss, net of tax	(38,863)	(439,703)
Total comprehensive income for the year	<u>\$ 2,868,034</u>	<u>\$ 2,121,839</u>
Comprehensive income attributable to non-controlling interest	<u>\$ 1,304,955</u>	<u>\$ 965,437</u>
Dividends paid to non-controlling interest	<u>\$ -</u>	<u>\$ -</u>

	Foxconn Industrial Internet Co., Ltd.	
	Years ended December 31,	
	2024	2023
Revenue and other operating revenue	\$ 2,708,828,862	\$ 2,089,079,153
Profit for the year from continuing operations	103,978,204	91,723,710
Other comprehensive income (loss), net of tax	1,736,185	(5,080)
Total comprehensive income for the year	<u>\$ 105,714,389</u>	<u>\$ 91,718,630</u>
Comprehensive income attributable to non-controlling interest	<u>\$ 16,939,214</u>	<u>\$ 14,699,889</u>
Dividends paid to non-controlling interest	<u>\$ 8,151,184</u>	<u>\$ 7,198,935</u>

#### Statements of cash flows

	FIH Mobile Limited	
	Years ended December 31,	
	2024	2023
Net cash provided by operating activities	\$ 11,631,398	\$ 3,197,766
Net cash used in investing activities	(7,093,484)	(1,248,710)
Net cash used in financing activities	(13,760,130)	(1,156,631)
Effect of exchange rates on cash and cash equivalents	(1,344,606)	(162,759)
(Decrease) increase in cash and cash equivalents	<u>(10,566,822)</u>	<u>629,666</u>
Cash and cash equivalents, beginning of year	59,253,322	56,852,145
Cash and cash equivalents, end of year	<u>\$ 48,686,500</u>	<u>\$ 57,481,811</u>

Foxconn Interconnect Technology Limited		
Years ended December 31,		
	2024	2023
Net cash provided by operating activities	\$ 8,119,977	\$ 17,868,450
Net cash used in investing activities	(15,336,186)	(12,778,104)
Net cash provided by financing activities	1,888,710	7,743,392
Effect of exchange rates on cash and cash equivalents	(1,208,973)	(301,501)
(Decrease) increase in cash and cash equivalents	(6,536,472)	12,532,237
Cash and cash equivalents, beginning of year	42,268,448	28,472,502
Cash and cash equivalents, end of year	<u>\$ 35,731,976</u>	<u>\$ 41,004,739</u>

Foxconn Ventures Pte. Ltd.		
Years ended December 31,		
	2024	2023
Net cash used in operating activities	\$ (6,633)	\$ (24,349)
Net cash provided by investing activities	6,376,554	3,418,290
Net cash provided by financing activities	-	-
Effect of exchange rates on cash and cash equivalents	-	-
Increase in cash and cash equivalents	6,369,921	3,393,941
Cash and cash equivalents, beginning of year	41,533,557	36,897,878
Cash and cash equivalents, end of year	<u>\$ 47,903,478</u>	<u>\$ 40,291,819</u>

Foxconn Industrial Internet Co., Ltd.		
Years ended December 31,		
	2024	2023
Net cash provided by operating activities	\$ 105,675,403	\$ 189,369,014
Net cash used in investing activities	(107,906,455)	(20,058,667)
Net cash used in financing activities	(109,411,180)	(108,713,626)
Effect of exchange rates on cash and cash equivalents	2,292,512	1,752,543
(Decrease) increase in cash and cash equivalents	(109,349,720)	62,349,264
Cash and cash equivalents, beginning of year	371,274,341	304,014,443
Cash and cash equivalents, end of year	<u>\$ 261,924,621</u>	<u>\$ 366,363,707</u>

Note: The summarised financial information of the subsidiaries stated above were based on each subgroup's consolidated balance sheets, consolidated statements of comprehensive income and consolidated statements of cash flows in the presentation currencies of their own and translated into New Taiwan Dollars at the

closing exchange rate at the corresponding balance sheet date and average exchange rates of the corresponding period, respectively.

(4) Foreign currency translation

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

B. Foreign currency transactions and balances

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

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

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

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

C. Translation of foreign operations

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

- i. Assets and liabilities for each balance sheet presented are translated at the closing exchange rate at the date of that balance sheet;
- ii. Income and expenses for each statement of comprehensive income are translated at average exchange rates of that period; and
- iii. All resulting exchange differences are recognised in other comprehensive income.

(b) When the foreign operation of an associate is partially disposed of or sold, exchange differences that were recorded in other comprehensive income are proportionately

reclassified to profit or loss as part of the gain or loss on sale. In addition, if the Group still retains partial interest in the former foreign associate after losing significant influence over the former foreign associate, such transactions should be accounted for as disposal of all interest in these foreign operations.

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

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

(5) Classification of current and non-current items

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

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

(b) Assets held mainly for trading purposes;

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

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

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

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

(b) Liabilities arising mainly from trading activities;

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

(d) Liabilities for which the repayment date cannot be extended unconditionally to more than twelve months after the balance sheet date.

(6) Cash equivalents

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

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

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



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

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

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

(9) Financial assets at amortised cost

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

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

(10) Accounts and notes receivable

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

(11) Impairment of financial assets

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

(12) Derecognition of financial assets

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

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

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

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

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

(14) Inventories

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

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

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

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

- E. In the case that an associate issues new shares and the Group does not subscribe or acquire new shares proportionately, which results in a change in the Group's ownership percentage of the associate but maintains significant influence on the associate, then 'capital surplus' and 'investments accounted for under the equity method' shall be adjusted for the increase or decrease of its share of equity interest. If the above condition causes a decrease in the Group's ownership percentage of the associate, in addition to the above adjustment, the amounts previously recognised in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately on the same basis as would be required if the relevant assets or liabilities were disposed of or transferred. The amounts previously recognised in other comprehensive income in relation to the associate are directly transferred to retained earnings proportionately on the same basis if the relevant assets or liabilities were disposed of and 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 the amounts previously recognised in other comprehensive income in relation to the associate are directly transferred to retained earnings on the same basis if the relevant assets or liabilities were disposed of and 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 and brand 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 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 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.
- (b) The exercise price of the embedded put and call options in the convertible bonds issued by the Group is approximately equal to the carrying amount (amortised cost) of the host debt instrument on each exercise date. Therefore, the put and call options are assessed to be closely related to the host debt contract.
- (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' remuneration

Employees' compensation and directors' 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. For restricted stocks issued with consideration with the grant date set on or after October 11, 2024, the Group recognises the payments from the employees who had paid to acquire the stocks as liabilities at the grant date; For restricted stocks issued with consideration with the grant date set on or before October 10, 2024, the Group recognises the payments from the employees who are expected to resign during the vesting period as liabilities at the grant date, and recognises the

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

(34) Income tax

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



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

(35) Dividends

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

(36) Revenue recognition

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

(37) Government grants

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

(38) Business combinations

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

(39) Operating segments

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

5. CRITICAL ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS ON UNCERTAINTY

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

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

A. Revenue recognition

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

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

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

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

#### B. Offsetting financial instruments

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

### (2) Critical accounting estimates and assumptions

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

#### A. Impairment assessment of goodwill

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

As of December 31, 2024, the Group recognised goodwill after impairment assessment of \$22,125,131.

#### 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, 2024, the Group's goodwill included in the investments accounted for under the equity method, net of impairment loss, which was converted based on the closing exchange rate at the end of period, amounted to \$9,088,987.

#### 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, 2024, the carrying amount of inventories was \$835,016,178.

### 6. DETAILS OF SIGNIFICANT ACCOUNTS

#### (1) Cash and cash equivalents

	<u>December 31, 2024</u>	<u>December 31, 2023</u>
Cash on hand and revolving funds	\$ 46,387	\$ 27,851
Checking accounts and demand deposits	640,255,903	1,081,981,928
Cash equivalents		
Time deposits	296,621,469	115,652,916
Repo bonds	184,334	-
	<u>\$ 937,108,093</u>	<u>\$ 1,197,662,695</u>

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

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

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

<u>Assets</u>	<u>December 31, 2024</u>	<u>December 31, 2023</u>
Current items:		
Financial assets mandatorily measured at fair value through profit or loss		
Equity instruments	\$ 1,351,220	\$ 1,617,984
Debt instruments	-	897,062
Beneficiary certificates	943,792	826,253
Derivatives	4,938,932	3,327,593
	<u>\$ 7,233,944</u>	<u>\$ 6,668,892</u>

Assets	December 31, 2024	December 31, 2023
Non-current items:		
Financial assets mandatorily measured at fair value through profit or loss		
Equity instruments	\$ 1,165,477	\$ 805,649
Debt instruments	3,523,794	-
Beneficiary certificates	82,950,199	83,640,109
Derivatives	4,222,731	3,006,087
	<u>\$ 91,862,201</u>	<u>\$ 87,451,845</u>
Liabilities	December 31, 2024	December 31, 2023
Current items:		
Financial liabilities mandatorily measured at fair value through profit or loss		
Derivatives	<u>\$ (4,444,433)</u>	<u>\$ (6,881,219)</u>

- A. The descriptions of financial assets and liabilities at fair value through profit or loss are as follows:
- (a) Equity instruments: Including listed, unlisted and emerging stocks.
  - (b) Debt instruments: Including corporate bonds and preferred shares in the nature of liabilities, etc.
  - (c) Beneficiary certificates: Including investment in open-end funds and private equity funds.
  - (d) Derivatives: Including cross currency swap contracts, forward exchange contracts and stock option.
- B. Amounts recognised in profit or loss in relation to financial assets at fair value through profit or loss are listed below :

	Years ended December 31,	
	2024	2023
Equity instruments	\$ (389,967)	\$ (32,731)
Debt instruments	(577,693)	(851,492)
Beneficiary certificates	(48,845)	(1,260,699)
Derivatives	(6,007,761)	(5,325,350)
	<u>\$ (7,024,266)</u>	<u>\$ (7,470,272)</u>

- C. For the years ended December 31, 2024 and 2023, dividend income recognised in profit or loss in relation to financial assets at fair value through profit or loss amounted to \$1,626,835 and \$2,411,118, respectively.

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

December 31, 2024			
Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	6,549,405	2024.04.23~2025.05.07
	VND (SELL)	10,175,350,000	2024.11.15~2025.02.27
	BRL (SELL)	1,224,384	2024.11.18~2025.01.21
	MXN (SELL)	101,198	2024.04.23~2025.03.28
	TWD (SELL)	172,925,465	2024.10.09~2025.05.07
	INR (SELL)	47,882,088	2024.12.19~2025.02.25
Cross currency swap contracts	USD (BUY)	980,000	2024.02.02~2025.03.27
	TWD (SELL)	31,543,000	2024.02.02~2025.03.27
Non-current items:			
Cross currency swap contracts	USD (BUY)	400,000	2016.09.15~2026.09.23
	JPY (SELL)	41,064,000	2016.09.15~2026.09.23
Derivative Financial Liabilities	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	48,000	2024.12.27~2025.02.12
	CZK (BUY)	4,421,778	2024.12.12~2025.03.17
	JPY (BUY)	78,417,153	2024.11.18~2025.03.17
	KRW (BUY)	2,163,940,795	2024.11.29~2025.01.27
	MXN (BUY)	3,915,790	2024.11.21~2025.02.26
	RMB (BUY)	37,538,343	2024.11.07~2025.03.20
	TWD (BUY)	647,640	2024.12.10~2025.01.13
	EUR (BUY)	75,000	2024.10.30~2025.02.13
	USD (SELL)	7,702,857	2024.10.30~2025.03.20
	INR (SELL)	4,130,208	2024.12.27~2025.02.12
Cross currency swap contracts	JPY (BUY)	19,500,000	2024.09.18~2025.04.30
	TWD (SELL)	4,267,000	2024.09.18~2025.04.30
December 31, 2023			
Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	81,000	2023.12.15~2024.01.19
	RMB (BUY)	35,780,439	2023.11.09~2024.05.08
	EUR (BUY)	440,000	2023.12.06~2024.01.09
	MXN (BUY)	3,598,379	2023.10.12~2024.02.27
	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

December 31, 2023			
Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Non-current items:			
Cross currency swap contracts	USD (BUY)	400,000	2016.09.13~2026.09.24
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24
December 31, 2023			
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	2023.07.25~2024.03.28
	JPY (BUY)	11,000,000	2023.12.21~2024.03.28
	TWD (SELL)	34,157,000	2023.07.25~2024.03.28

(a) Cross currency swap contracts

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

(b) Forward foreign exchange contracts

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

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

E. Details of the Group's investments in debt instruments, 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, 2024	December 31, 2023
Non-current items:		
Equity instruments at cost	\$ 83,172,480	\$ 81,589,020
Fair value adjustments	15,066,842	4,904,815
	<u>\$ 98,239,322</u>	<u>\$ 86,493,835</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,	
	2024	2023
<u>Equity instruments at fair value through other comprehensive income (loss)</u>		
Fair value change recognised in other comprehensive income (loss)	<u>\$ 12,139,109</u>	<u>\$ (9,481,466)</u>
Cumulative gain reclassified to retained earnings due to derecognition	<u>\$ 1,924,302</u>	<u>\$ 579,730</u>
Dividend income recognised in profit or loss	<u>\$ 2,259,722</u>	<u>\$ 1,492,532</u>

- C. For the six months period ended June 30, 2023, as the Group lost significant influence over some of the investments accounted for under equity method, the investments accounted for under equity method were transferred to financial assets at fair value through other comprehensive income. Refer to Note 6(9) for details.
- D. On December 15, 2023, the Group exchanged equity interest in APT for shares of FET. As a result, the Group lost control over APT and recognised the investment in FET at fair value on the date of loss of control. Refer to Note 4(3) B. (b) for details.
- E. The Group has no financial assets at fair value through other comprehensive income pledged to others.
- F. Details of the Group's investments in equity instruments are provided in Table 3.



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

Items	December 31, 2024	December 31, 2023
Current items:		
Time deposits with maturity over three months	\$ 369,640,441	\$ 140,668,306
Financial bonds	1,475,550	4,645,490
Restricted bank deposits	164,838	285,496
Pledged time deposits	196,504	146,792
	<u>\$ 371,477,333</u>	<u>\$ 145,746,084</u>
Non-current items:		
Financial bonds	\$ 3,600,440	\$ 4,583,500
Time deposits with maturity over twelve months	3,711,868	6,330,892
Restricted bank deposits	30,800	34,200
Pledged time deposits	29,027	48,792
	<u>\$ 7,372,135</u>	<u>\$ 10,997,384</u>
Other current assets	<u>\$ 1,639,947</u>	<u>\$ 1,735,814</u>

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

	Years ended December 31,	
	2024	2023
Interest income	<u>\$ 8,199,865</u>	<u>\$ 3,130,076</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, 2024, the Group has invested a total of RMB 3,500,000 thousand, which has been fully redeemed. Under the agreement, the Group will take over the share in the trust of the preferred beneficiary, Bank of Guangzhou, in case it initiates a redemption.

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

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

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

(5)Hedging financial assets and liabilities

Assets	December 31, 2024	December 31, 2023
Cash flow hedges:		
Exchange rate risk		
<u>Forward foreign exchange contracts</u>		
Foreign exchange option	\$ 15,496	\$ -

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

Hedged items	Hedging instruments	December 31, 2024		
		Notional amount		Contract period
<u>Financial assets</u>				
Cash flow hedges:				
Forecast transaction	Foreign exchange option	RMB (BUY)	4,813,809	2024.11.08~2025.03.28

D. Cash flow hedge

	2024	2023
<u>Other equity - cash flow hedge reserve</u>		
At January 1	\$ -	\$ -
Add: (Loss) gain on hedge effectiveness-amount recognised in other comprehensive income	(49,292)	637,751
Less: Reclassified to profit or loss as the hedged item has affected profit or loss	-	(637,751)
At December 31	<u>\$ (49,292)</u>	<u>\$ -</u>

- E. To hedge exposed exchange rate risk arising from forecast sales of goods and collections, the Group entered into a forward forecast sales agreement of US dollar, and the hedge ratio is 1:1. The effective portion with respect to the changes in the fair value of the hedging instruments

is deferred and recognised in the cash flow hedge reserve, which is under other comprehensive income, and will be directly included in the sales revenue when the hedged items are subsequently recognised in accounts receivable.

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

(6) Notes and accounts receivable

	December 31, 2024	December 31, 2023
Notes receivable	\$ 1,146,172	\$ 809,737
Accounts receivable	1,119,217,114	871,426,287
Less: Allowance for uncollectible accounts	(16,122,423)	(15,880,758)
	<u>\$ 1,104,240,863</u>	<u>\$ 856,355,266</u>

- A. As of December 31, 2024 and 2023, accounts receivable and notes receivable were all from contracts with customers. As of January 1, 2023, the balance of receivables from contracts with customers amounted to \$1,110,792,667.
- B. On December 31, 2024 and 2023, the Group had accounts receivable classified as financial assets at fair value through other comprehensive income in the amounts of \$180,185,069 and \$86,795,129, 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, 2024 and 2023, the relevant information of accounts receivable factored but unsettled were as follows:

December 31, 2024			
Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
<u>\$ 99,315,484</u>	<u>\$ 99,315,484</u>	<u>\$ 99,315,484</u>	<u>\$ -</u>
December 31, 2023			
Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
<u>\$ 35,009,400</u>	<u>\$ 35,009,400</u>	<u>\$ 35,009,400</u>	<u>\$ -</u>

As of December 31, 2024 and 2023, the Group has no retention for the factoring of accounts receivable.

D. As of December 31, 2024 and 2023, the Group has not signed promissory notes as guarantee for accounts receivable in commercial dispute.

E. For the years ended December 31, 2024 and 2023, the information on the financing charges incurred from accounts receivable factoring is provided in Note 6(37).

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

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

(7) Other receivables

	December 31, 2024	December 31, 2023
Tax refund receivable	\$ 25,620,646	\$ 32,749,069
Interest receivable	4,970,693	14,662,572
Government grants receivable	1,217,211	2,213,771
Others	12,362,059	11,701,273
	<u>\$ 44,170,609</u>	<u>\$ 61,326,685</u>

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

(8) Inventories

	December 31, 2024	December 31, 2023
Raw materials	\$ 247,378,166	\$ 256,888,169
Work in process	160,519,163	116,479,800
Finished goods	378,470,484	349,122,983
Inventory in transit	66,393,622	30,596,988
	<u>852,761,435</u>	<u>753,087,940</u>
Less: Allowance for inventory obsolescence and market price decline	<u>(17,745,257)</u>	<u>(22,322,539)</u>
	<u>\$ 835,016,178</u>	<u>\$ 730,765,401</u>

Expenses and losses incurred on inventories for the years ended December 31, 2024 and 2023 were as follows:

	Years ended December 31,	
	2024	2023
Cost of inventories sold	\$ 6,445,841,811	\$ 5,787,090,218
Gain from price recovery	(4,578,989)	(4,167,227)
Revenue from sale of scraps	(10,784,485)	(9,015,135)
Others	191,238	366,034
	<u>\$ 6,430,669,575</u>	<u>\$ 5,774,273,890</u>

As the Group sold some inventory with net realisable value lower than its cost, the allowance for inventory obsolescence and market price decline was reversed for the years ended December 31, 2024 and 2023.

(9) Investments accounted for using equity method

	2024	2023
At January 1	\$ 198,480,355	\$ 239,489,049
Addition of investments accounted for using equity method	11,970,703	9,102,488
Disposal of investments accounted for using equity method	(2,009,652)	(4,788,287)
Changes in control of subsidiaries	-	(1,387,939)
Proceeds from capital reduction of investments accounted for using equity method	(5,509,126)	(24,734,235)
Earnings distribution of investments accounted for using equity method	(3,208,110)	(4,093,165)
Share of profit or loss of investments accounted for using equity method	(6,639,987)	(13,372,229)
Changes in retained earnings	2,381,790	(408,971)
Changes in capital surplus	2,044,113	667,778
Changes in other equity items	(2,858,430)	(2,037,117)
Impairment loss	(198,555)	(884,380)
Others	5,664,372	927,363
At December 31	<u>\$ 200,117,473</u>	<u>\$ 198,480,355</u>
	December 31, 2024	December 31, 2023
Associates	\$ 178,833,178	\$ 187,543,267
Joint ventures	21,284,295	10,937,088
	<u>\$ 200,117,473</u>	<u>\$ 198,480,355</u>

- A. In April 2024, the Group acquired 50% equity interest in ZF Foxconn Chassis Modules GmbH, for a purchase consideration of \$10,111,763 thousand (EUR 291,070 thousand). The Group has appointed valuers to determine the allocation of the purchase price in accordance with IFRSs provisionally.
- 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 (a). 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, 2024, the Group had recovered RMB 6,469,500 thousand from its investment.

- 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, 2024	December 31, 2023		
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	28%	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, 2024	December 31, 2023
Current assets	\$ 214,817,159	\$ 224,416,904
Non-current assets	115,336,128	155,232,840
Current liabilities	(182,761,452)	(197,380,283)
Non-current liabilities	(113,614,212)	(124,031,843)
Total net assets	33,777,623	58,237,618
Effect of accounting principles	52,329	(849,654)
Fair value adjustment of trademarks, other intangible net assets and tangible net assets	81,154,971	84,354,530
Total net assets after adjustment	\$ 114,984,923	\$ 141,742,494
Share in associate's net assets	38,223,375	47,347,630
Goodwill	8,768,870	9,086,653
Others	(2,826)	(867,171)
Carrying amount of the associate	\$ 46,989,419	\$ 55,567,112

  

	Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)	
	December 31, 2024	December 31, 2023
Current assets	\$ 29,993	\$ 4,516,081
Non-current assets	12,714,041	12,266,470
Total net assets	\$ 12,744,034	\$ 16,782,551
Share in associate's net assets	\$ 12,742,759	\$ 16,780,872
Others	(13,953)	(1,027,418)
Carrying amount of the associate	\$ 12,728,806	\$ 15,753,454

  

	Foxconn Technology Co., Ltd.	
	December 31, 2024	December 31, 2023
Current assets	\$ 129,863,970	\$ 74,742,426
Non-current assets	37,004,004	59,350,970
Current liabilities	(55,612,334)	(27,946,085)
Non-current liabilities	(1,051,918)	(987,133)
Total net assets	\$ 110,203,722	\$ 105,160,178
Share in associate's net assets	\$ 31,237,641	\$ 31,033,190
Goodwill	320,117	338,190
Others	(433)	39,857
Carrying amount of the associate	\$ 31,557,325	\$ 31,411,237

	Zhen Ding Technology Holding Limited	
	December 31, 2024	December 31, 2023
Current assets	\$ 132,508,624	\$ 114,045,673
Non-current assets	133,484,668	128,729,992
Current liabilities	(69,204,250)	(78,939,342)
Non-current liabilities	(44,765,432)	(29,510,475)
Total net assets	<u>\$ 152,023,610</u>	<u>\$ 134,325,848</u>
Share in associate's net assets	\$ 34,752,088	\$ 30,871,811
Others	5,301	5,027
Carrying amount of the associate	<u>\$ 34,757,389</u>	<u>\$ 30,876,838</u>

Statement of comprehensive income

	Sharp Corporation	
	Years ended December 31,	
	2024	2023
Revenue	\$ 469,836,064	\$ 520,990,707
Loss for the year from continuing operations	(33,131,005)	(56,236,763)
Other comprehensive income, net of tax	10,323,254	10,006,648
Total comprehensive loss for the year	(22,807,751)	(46,230,115)
Effect of accounting principles	605,194	3,539,386
Total comprehensive loss after adjustment	<u>\$ (22,202,557)</u>	<u>\$ (42,690,729)</u>
Dividends received from associates	<u>\$ -</u>	<u>\$ -</u>

	Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)	
	Years ended December 31,	
	2024	2023
Revenue	\$ -	\$ -
Profit for the year from continuing operations	238,536	1,042,202
Other comprehensive income, net of tax	-	-
Total comprehensive income for the year	<u>\$ 238,536</u>	<u>\$ 1,042,202</u>
Dividends received from associates	<u>\$ -</u>	<u>\$ -</u>



	Foxconn Technology Co., Ltd.	
	Years ended December 31,	
	2024	2023
Revenue	\$ 75,823,742	\$ 74,533,131
Profit for the year from continuing operations	3,400,310	4,314,046
Other comprehensive income, net of tax	3,757,886	52,115
Total comprehensive income for the year	\$ 7,158,196	\$ 4,366,161
Dividends received from associates	\$ 625,381	\$ 667,073

	Zhen Ding Technology Holding Limited	
	Years ended December 31,	
	2024	2023
Revenue	\$ 171,663,845	\$ 151,398,038
Profit for the year from continuing operations	13,096,478	9,431,853
Other comprehensive income (loss), net of tax	6,987,527	(1,253,016)
Total comprehensive income for the year	\$ 20,084,005	\$ 8,178,837
Dividends received from associates	\$ 983,492	\$ 1,867,325

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

As of December 31, 2024 and 2023, the carrying amount of the Group's individually immaterial associates amounted to \$52,800,239 and \$53,934,626, respectively.

	Years ended December 31,	
	2024	2023
Profit for the year from continuing operations	\$ 10,115,545	\$ 8,458,814
Other comprehensive income (loss), net of tax	2,363,565	(113,836)
Total comprehensive income for the year	\$ 12,479,110	\$ 8,344,978

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

	December 31, 2024	December 31, 2023
Sharp Corporation	\$ 45,802,192	\$ 48,386,431
Foxconn Technology Co., Ltd.	29,736,592	21,971,704
Zhen Ding Technology Holding Limited	36,661,875	33,453,961
	\$ 112,200,659	\$ 103,812,096

- (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, 2024 and 2023, the carrying amount of the Group's individually immaterial joint ventures amounted to \$21,284,295 and \$10,937,088, respectively.

	Years ended December 31,	
	2024	2023
Profit (loss) for the year from continuing operations	\$ 211,308	\$ (908,966)
Other comprehensive loss, net of tax	(79,103)	(140,042)
Total comprehensive income (loss) for the year	<u>\$ 132,205</u>	<u>\$ (1,049,008)</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 28% 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.

(10)Property, plant and equipment

	2024						
	Land	Buildings	Machinery and equipment	Computer and communication equipment	Others	Equipment under installation and construction in progress	Total
At January 1							
Cost	\$ 11,294,628	\$ 259,518,032	\$ 357,643,277	\$ 16,627,267	\$ 217,436,341	\$ 54,332,428	\$ 916,851,973
Accumulated depreciation and impairment	-	(132,375,666)	(231,993,662)	(12,237,692)	(146,277,560)	-	(522,884,580)
	<u>\$ 11,294,628</u>	<u>\$ 127,142,366</u>	<u>\$ 125,649,615</u>	<u>\$ 4,389,575</u>	<u>\$ 71,158,781</u>	<u>\$ 54,332,428</u>	<u>\$ 393,967,393</u>
Opening net book amount as at January 1	\$ 11,294,628	\$ 127,142,366	\$ 125,649,615	\$ 4,389,575	\$ 71,158,781	\$ 54,332,428	\$ 393,967,393
Additions	798,871	11,966,042	15,999,304	1,680,766	34,945,567	71,448,303	136,838,853
Transfers	(38,584)	13,871,035	17,657,502	715,942	8,163,654	(40,542,451)	(172,902)
Acquired from business combinations	2,522,199	202,252	1,981,490	-	147,252	200,486	5,053,679
Disposals	(164,766)	(341,933)	(1,764,150)	(112,105)	(1,010,373)	(844,635)	(4,237,962)
Depreciation charge	-	(12,470,247)	(32,861,224)	(2,203,528)	(26,800,967)	-	(74,335,966)
Impairment loss	-	(21,116)	(804,009)	-	-	(116,674)	(941,799)
Net exchange differences	374,481	4,270,073	3,581,777	6,597	2,126,848	2,306,561	12,666,337
Closing net book amount as at December 31	<u>\$ 14,786,829</u>	<u>\$ 144,618,472</u>	<u>\$ 129,440,305</u>	<u>\$ 4,477,247</u>	<u>\$ 88,730,762</u>	<u>\$ 86,784,018</u>	<u>\$ 468,837,633</u>
At December 31							
Cost	\$ 14,786,829	\$ 293,829,415	\$ 387,808,576	\$ 17,383,180	\$ 261,744,715	\$ 86,898,188	\$ 1,062,450,903
Accumulated depreciation and impairment	-	(149,210,943)	(258,368,271)	(12,905,933)	(173,013,953)	(114,170)	(593,613,270)
	<u>\$ 14,786,829</u>	<u>\$ 144,618,472</u>	<u>\$ 129,440,305</u>	<u>\$ 4,477,247</u>	<u>\$ 88,730,762</u>	<u>\$ 86,784,018</u>	<u>\$ 468,837,633</u>

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>

A. Details of the aforementioned property, plant and equipment acquired from business combinations are provided in Note 6(40). Details of the derecognition of property, plant and equipment due to changes in loss of control in subsidiaries are provided in Note 6(41) 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(21) B.

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

(11) Leasing arrangements - lessee

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

Land and land use right: 1~50 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, 2024	December 31, 2023
	Carrying amount	Carrying amount
Land and land use right	\$ 28,807,578	\$ 22,509,847
Buildings	26,264,315	18,054,689
Other equipment	422,223	763,388
	<u>\$ 55,494,116</u>	<u>\$ 41,327,924</u>
	Years ended December 31,	
	2024	2023
	Depreciation charge	Depreciation charge
Land and land use right	\$ 1,013,739	\$ 617,238
Buildings	7,869,992	8,623,191
Other equipment	353,200	550,289
	<u>\$ 9,236,931</u>	<u>\$ 9,790,718</u>

D. For the years ended December 31, 2024 and 2023, the additions to right-of-use assets were \$23,599,274 and \$14,934,042, respectively.

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

	Years ended December 31,	
	2024	2023
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 1,122,080	\$ 981,825
Expense on short-term lease contracts	\$ 3,727,281	\$ 3,609,987
Gain from lease modification	\$ 325,444	\$ 308,600
Gain on disposal of right-of-use assets	\$ 107,243	\$ -

F. For the years ended December 31, 2024 and 2023, the Group's total cash outflow for leases were \$17,918,225 and \$19,386,450, respectively.

(12) Leasing arrangements - lessor

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

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

	December 31, 2024	December 31, 2023
No later than one year	\$ -	\$ 503,810
Later than one year but not later than five years	-	146,103
	<u>\$ -</u>	<u>\$ 649,913</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>

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

(13) Investment property

	Land and buildings	
	2024	2023
At January 1		
Cost	\$ 17,217,578	\$ 17,503,412
Accumulated depreciation and impairment	(7,507,282)	(7,065,327)
	<u>\$ 9,710,296</u>	<u>\$ 10,438,085</u>
Opening net book amount as at January 1	\$ 9,710,296	\$ 10,438,085
Transfer in	21,479	372,816
Transfer out	(583,431)	(29,037)
Disposals	(46,003)	(47,297)
Depreciation charge	(717,281)	(867,425)
Net exchange differences	292,534	(156,846)
Closing net book amount as at December 31	<u>\$ 8,677,594</u>	<u>\$ 9,710,296</u>
At December 31		
Cost	\$ 15,921,898	\$ 17,217,578
Accumulated depreciation and impairment	(7,244,304)	(7,507,282)
	<u>\$ 8,677,594</u>	<u>\$ 9,710,296</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,	
	2024	2023
Rental income from the lease of the investment property	<u>\$ 990,966</u>	<u>\$ 1,045,187</u>
Direct operating expenses arising from the investment property that generated rental income for the year	<u>\$ 717,281</u>	<u>\$ 867,425</u>

B. The fair value of the investment property held by the Group as at December 31, 2024 and 2023 was \$23,044,763 and \$25,196,665, respectively. Some properties were valued by independent appraisers. The valuation is based on latest market price of similar investment property in the same area and condition which is categorised within Level 3 in the fair value hierarchy.

(14) Intangible assets

	2024						
	Goodwill	Patents	Trademarks and brand	Developed technology	Customer relationships	Software	Total
At January 1							
Cost	\$ 23,718,992	\$ 4,508,214	\$ 7,340,395	\$ 13,839,820	\$ 2,612,652	\$ 6,897,520	\$ 58,917,593
Accumulated amortisation and impairment	(3,320,618)	(3,880,896)	(1,506,932)	(5,278,629)	(861,775)	(4,467,601)	(19,316,451)
	<u>\$ 20,398,374</u>	<u>\$ 627,318</u>	<u>\$ 5,833,463</u>	<u>\$ 8,561,191</u>	<u>\$ 1,750,877</u>	<u>\$ 2,429,919</u>	<u>\$ 39,601,142</u>
Opening net book amount as at January 1	\$ 20,398,374	\$ 627,318	\$ 5,833,463	\$ 8,561,191	\$ 1,750,877	\$ 2,429,919	\$ 39,601,142
Transfers	-	-	-	-	-	465	465
Additions	-	97,484	-	403,181	2,264	2,224,619	2,727,548
Acquired from business combinations	501,232	-	273,235	1,185,292	10,878	7,248	1,977,885
Disposals	-	-	-	-	-	(48,732)	(48,732)
Amortization charge	-	(123,628)	(415,561)	(1,149,718)	(175,341)	(1,727,122)	(3,591,370)
Net exchange differences	1,225,525	30,342	387,308	108,467	109,958	(91,273)	1,770,327
Closing net book amount as at December 31	<u>\$ 22,125,131</u>	<u>\$ 631,516</u>	<u>\$ 6,078,445</u>	<u>\$ 9,108,413</u>	<u>\$ 1,698,636</u>	<u>\$ 2,795,124</u>	<u>\$ 42,437,265</u>
At December 31							
Cost	\$ 25,617,369	\$ 1,399,712	\$ 8,109,357	\$ 15,804,620	\$ 2,790,634	\$ 8,763,189	\$ 62,484,881
Accumulated amortisation and impairment	(3,492,238)	(768,196)	(2,030,912)	(6,696,207)	(1,091,998)	(5,968,065)	(20,047,616)
	<u>\$ 22,125,131</u>	<u>\$ 631,516</u>	<u>\$ 6,078,445</u>	<u>\$ 9,108,413</u>	<u>\$ 1,698,636</u>	<u>\$ 2,795,124</u>	<u>\$ 42,437,265</u>



	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	(191,595)	-	2,282	3,718	3,032	7,071	(48,792)	(224,284)
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>

A. Refer to Note 6(40) for details of intangible assets acquired through business combination and Note 6(41) 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, 2024, the Group's goodwill from the acquisition of Belkin International Inc. (referred herein as "Belkin") decreased to \$12,475,581 (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, 2024 are as follows:

Five-year compound revenue growth rate	9.3 %
Long-term growth rate	2 %
Pre-tax discount rate	19.7 %

Based on the above assessment, there is no impairment loss on goodwill as of December 31, 2024.

C. Impairment assessment for goodwill of Voltaira

As of December 31, 2024, the Group's acquisition of Voltaira has generated goodwill of \$2,364,669 (EUR 69,263 thousand). Impairment assessment of goodwill is allocated to Voltaira's CGU. The recoverable amount of the CGU relating to the goodwill arising from acquisition of Voltaira was determined based on value-in-use calculation. The calculation uses projected cash flows based on financial budgets for the next five-year period.

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

The assumptions used in the main assessment as of December 31, 2024 are as follows:

Five-year compound revenue growth rate	19.3 %
Long-term growth rate	2 %
Pre-tax discount rate	18.5 %

Based on the above assessment, there is no impairment loss on goodwill as of December 31, 2024.

D. The details of amortization are as follows:

	Years ended December 31,	
	2024	2023
Operating costs and operating expenses	\$ 3,591,370	\$ 3,994,025

(15) Other non-current assets

	December 31, 2024	December 31, 2023
Prepayments for equipment	\$ 9,491,317	\$ 4,671,786
Long-term other accounts receivable	466,624	-
Refundable deposits	2,600,948	2,660,487
Prepaid investments	-	460,650
Others	9,123,943	7,795,981
	<u>21,682,832</u>	<u>15,588,904</u>

A. A subsidiary of the Group, Asia Pacific Telecom Co., Ltd., recognises the incremental costs (mainly comprised of sales commissions) of obtaining a contract with a customer as an asset if the Group expects to recover those costs. The recognised asset is amortised on a systematic basis that is consistent with the transfers to the customer of the goods or services to which the asset relates. The Group recognised amortised costs of \$1,739,587 in profit or loss for the year ended December 31, 2023.

B. 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(41) D. for details.

C. Details of long-term other accounts receivable is provided in Note 7.

(16) Short-term loans

Type of loans	December 31, 2024	Interest rate range	Collateral
Bank loans			
Credit loans	<u>\$ 491,787,037</u>	0.24%~8.35%	None
Type of loans	December 31, 2023	Interest rate range	Collateral
Bank loans			
Credit loans	<u>\$ 501,772,585</u>	0%~7.80%	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, 2024 and 2023 are as follows:

December 31, 2024			
Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	<u>\$ 11,910,172</u>	<u>\$ 11,910,172</u>	<u>\$ -</u>

December 31, 2023

Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	\$ 295,065,031	\$ 295,065,031	\$ -

(17) Short-term notes and bills payable

	December 31, 2024	December 31, 2023
Commercial paper	\$ 88,610,000	\$ 61,489,911
Less: Unamortised discount	(934,079)	(161,380)
	\$ 87,675,921	\$ 61,328,531
Interest rates per annum	1.918%~2.188%	1.40%~2.188%

(18) Other payables

	December 31, 2024	December 31, 2023
Awards and salaries payable	\$ 51,281,359	\$ 54,154,980
Payables for equipment	33,814,970	32,071,277
Employees' bonuses payable	21,713,431	20,326,524
Consumption goods expense payable (including indirect materials)	13,168,676	11,921,708
Accrued interest payable	4,360,493	14,070,304
Royalty fees payable	1,792,740	2,107,682
Tax payable	7,163,536	6,205,428
Others	122,651,512	86,506,839
	\$ 255,946,717	\$ 227,364,742

(19) Other current liabilities

	December 31, 2024	December 31, 2023
Receipts in advance of payments for materials and equipment on behalf of others	\$ 44,054,692	\$ 39,870,976
Deposits received	22,345,725	30,483,513
Contract liabilities	30,060,655	26,380,201
Others	4,732,560	4,196,467
	\$ 101,193,632	\$ 100,931,157

(20) Bonds payable

	<u>December 31, 2024</u>	<u>December 31, 2023</u>
Convertible bonds payable	\$ 37,668,419	\$ 19,183,116
Less: Discount on bonds payable	(3,753,537)	-
	<u>33,914,882</u>	<u>19,183,116</u>
Corporate bonds payable	194,350,000	187,300,000
Foreign unsecured corporate bonds	<u>72,465,900</u>	<u>89,911,202</u>
	<u>300,730,782</u>	<u>296,394,318</u>
Less: Current portion or exercise of put options (shown as “Long-term liabilities, current portion”)	(45,682,000)	(65,875,218)
	<u>\$ 255,048,782</u>	<u>\$ 230,519,100</u>

A. First unsecured convertible bond issue of 2018

ShunSin Technology Holdings Limited, a subsidiary of the Group, issued the first unsecured convertible bonds totaling \$1,500 million with the approval of the competent authority on January 10, 2018. The bonds carry zero coupon rate over five years. The circulation period is from February 12, 2018 to February 12, 2023. The convertible bonds are fully paid off on February 12, 2023.

B. First overseas unsecured convertible bond issue of 2021

- (a) The Company issued the first overseas unsecured convertible bonds totaling USD 700 million with the approval of the competent authority on May 26, 2021. The bonds carry zero coupon rate over five years. The circulation period is from August 5, 2021 to August 5, 2026. The Company will fully redeem the bonds at the price of the bonds' face value plus -0.41% of the face value at the maturity date.
- (b) The conversion price is adjusted in line with the model specified in the conversion rules. The conversion price of NT\$143.83 in dollars (using the exchange rate of 1 USD: 27.978 TWD) which was adjusted by the Company on July 9, 2024 based on the conversion rules of the first overseas convertible bond issue of 2021. As of December 31, 2024, certain convertible bonds have been converted based on the abovementioned regulation for issuance of convertible bonds. The related information is provided in Note 6(26).
- (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 put options were exercised in the third quarter of 2024, the convertible corporate bonds were transferred to 'long-term liabilities, current portion' since 2023. On August 5, 2024, the unexercised put options were transferred back to 'bonds payable' because they meet the definition of non-current liabilities.

C. First overseas unsecured convertible bond issue of 2024

- a. The Company issued the first overseas unsecured convertible bonds totaling USD 700 million with the approval of the competent authority on September 18, 2024. The bonds carry zero coupon rate over five years. The circulation period is from October 24, 2024 to October 24, 2029. The Company will fully redeem the bonds at the price of the bonds' face value plus 0% 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, 2024, no bonds were converted into common stock at the conversion price of NT\$300 in dollars (using the exchange rate of 1 USD: 32.1860 TWD) based on the conversion rules of the first overseas convertible bond issue of 2024.
- 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 2024 are separated from the liabilities and recorded as 'capital surplus - share options' amounting to \$3,840,462.
- f. In accordance with the conversion rules, bondholders have the right to request the Company to redeem any bonds at the price of the bonds' par value upon three years from the issue date.

D. For details of principal, interest rate, maturity and other information of corporate bonds payable and foreign unsecured corporate bonds, refer to Table 11.

(21) Long-term loans

Institution	Loan period	Interest rate	Collateral	December 31, 2024
Long-term loans				
Syndicated loan from a consortium of 17 banks, including Taipei Fubon Bank	2024.03.19~2027.03.19	5.0578%	None	\$ 20,329,800
Banque Cantonale du Jura	2007.12.12~2027.06.30	1.3000%~2.9000%	None	163,049
Bank of Ningbo	2022.08.11~2027.08.05	3.6000%	None	175,896
Syndicated loan from a consortium of 2 banks, including Mizuho Corporate Bank Ltd.	2020.11.21~2025.11.28	3.3430%	None	341,400
First Commercial Bank	2011.11.30~2030.11.30	2.2040%	Yes	1,422,857
First Commercial Bank	2013.09.06~2033.09.06	2.4154%	Yes	794,323
Agricultural Bank of China Limited	2018.01.05~2027.05.22	4.9000%	None	223,318
CTBC Bank Co., Ltd.	2024.11.27~2027.11.26	2.4262%	None	600,000
Taipei Fubon Bank	2024.12.10~2027.12.10	2.4591%	None	500,000
Taishin International Bank	2024.12.10~2027.12.10	2.5000%	None	700,000
E.SUN Commercial Bank.	2024.12.20~2027.12.20	5.6400%	None	327,900
Taiwan Cooperative Bank	2024.12.20~2027.12.20	5.3900%	None	491,850
Bank of China	2022.01.24~2032.01.24	2.9000%~4.6000%	None	3,537,562
Bank of Communications	2024.05.23~2028.04.25	3.8000%~4.3000%	Yes	407,977
Industrial and Commercial Bank of China Limited, Singapore Branch	2023.04.12~2025.11.07	5.2860%	None	16,395,000
Fullyfun Investment Limited	2024.12.25~2026.06.24	0.0000%	None	6,671
Banc of America Leasing & Capital, LLC	2022.12.27~2030.12.27	4.4556%	None	3,841,988
CIC Banque CIAL	2022.06.29~2028.06.30	3.0000%	None	150,455
				<u>50,410,046</u>
Less: Current portion				
(shown as “Long-term liabilities, current portion”)				(17,637,799)
Administration fee of syndicated loans				(28,418)
				<u>\$ 32,743,829</u>

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

A. According to the syndicated loan agreement signed with 17 banks, including Taipei Fubon Bank, 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., the syndicated loan agreement signed with 12 banks, including CTBC Bank and in accordance with the loan agreement signed with First Commercial Bank, Bank of China and Industrial and Commercial Bank of China, the Group shall maintain the agreed financial ratios (e.g. current ratio, net debt-to-tangible assets ratio, net tangible assets, interest coverage ratio, proprietary funds ratio and ratio of self-owned capital), 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, 2024 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, 2024 and 2023, the Group's long term loan with Banc of America Leasing & Capital, LLC ("Boa Leasing") was due to the sale of machinery and equipment to Boa Leasing and the subsequent lease back of the machinery and equipment from Boa Leasing, which was not a sale of assets under IFRS 15. Therefore, the Group continues to recognise the amount of \$3,488,893 and \$4,697,696, respectively, for the consideration received as long-term loans.

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

## (22) Pensions

### A. Defined benefit plans

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

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

	<u>December 31, 2024</u>	<u>December 31, 2023</u>
Present value of defined benefit obligations	\$ 1,224,513	\$ 1,442,472
Fair value of plan assets	(427,932)	(487,935)
Net defined benefit liability	<u>\$ 796,581</u>	<u>\$ 954,537</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
	2024		
At January 1	\$ 1,442,472	\$ 487,935	\$ 954,537
Current service cost	3,741	-	3,741
Interest income	-	5,855	(5,855)
Interest expense	17,310	-	17,310
	<u>1,463,523</u>	<u>493,790</u>	<u>969,733</u>
Remeasurements:			
Return on plan assets (excluding amounts included in interest income or expense)	-	45,027	(45,027)
Change in financial assumptions	(50,004)	-	(50,004)
Experience adjustments	<u>(37,786)</u>	<u>-</u>	<u>(37,786)</u>
	<u>(87,790)</u>	<u>45,027</u>	<u>(132,817)</u>
Pension fund contribution	-	12,064	(12,064)
Paid pension	<u>(151,220)</u>	<u>(122,949)</u>	<u>(28,271)</u>
At December 31	<u>\$ 1,224,513</u>	<u>\$ 427,932</u>	<u>\$ 796,581</u>
	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>

(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, the 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, 2024 and 2023 is given in the Annual Labor Retirement Fund Utilisation Report announced by the government.

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

	2024	2023
Discount rate	1.6%	1.2%
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, 2024				
Effect on present value of defined benefit obligation	\$ (29,903)	\$ 30,933	\$ 27,327	\$ (26,609)
	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)

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, 2025 amount to \$12,669.

(g) As of December 31, 2024, 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) Other overseas subsidiaries of the Group contributed pension under local regulations.

(d) The pension costs under the defined contribution pension plans of the Group for the years ended December 31, 2024 and 2023 were \$18,853,972 and \$18,178,868, respectively.

#### (23) Share-based payment

As of December 31, 2024 and 2023, the share-based payment transactions of the subsidiaries of the Company, Foxconn Industrial Internet Co., Ltd., Foxconn Interconnect Technology Limited, FIH Mobile Limited, Foxtron Vehicle Technologies Co., Ltd., ShunYun Technology (Zhongshan) Limited and ShunSin Technology Holdings Limited are set forth below:

Type of arrangement	Grant date	Quantity granted	Vesting conditions
Restricted share plan	December 2017	259,240,433	Note 1
Restricted share plan	April 2019	149,183,352	Note 1
Restricted share plan	September 2019	10,348,325	Note 1
Restricted share plan	April 2020	17,111,069	Note 1
Restricted share plan	February 2023	147,752,200	Note 1
Restricted share plan	October 2023	6,804,732	Note 1
Employee stock options	April 2019	25,947,021	Note 2
Employee stock options	September 2019	473,000	Note 2
Employee stock options	December 2019	6,013,755	Note 2
Treasury stock award program	Note 6 (23) 3	-	Note 3

Type of arrangement	Grant date	Quantity granted	Vesting conditions
Share award program	March 2023	2,869,153	Note 4
Share award program	September 2023	1,366,993	Note 4
Share award program	November 2023	1,979,598	Note 4
Share award program	March 2024	4,405,978	Note 4
Stock options plan	January 2023	46,728,000	Note 5
Restricted share plan	September 2022	44,450,000	Note 6
Restricted share plan	November 2022	37,550,000	Note 6
Treasury stock award program	Note 6 (23) 7	-	Note 7

Note 1: The employees can only exercise the rights after fulfilling the stipulated term of service under the limited partnership agreement. The difference between the fair value of the equity instrument and the consideration paid by the employee to acquire the instrument is amortised over a service period of 3 to 5 years starting from the grant date.

Note 2: From the date of grant that exercises issue annually in five years, each issue exercises 20% equally.

Note 3: It pertains to the acquisition of the Company's shares from the open market for transfer to employees and are vested immediately.

Note 4: The period of allotment without compensation shall be approximately one month from the date of grant.

Note 5: Employees may execute employee stock options in installments of 72.15% and 27.85% from the grant date of employee stock options and the service date of September 30, 2025, respectively.

Note 6: One year after listing in Mainland China is the first unlock date. The exercisable ratio at the first unlock date, one year after the first unlock date and two years after the first unlock date is 40%, 70% and 100%, respectively.

Note 7: It pertains to the acquisition of the Company's shares from the open market for transfer to employees and are vested immediately.

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

The fair value of shares granted was RMB 5,312,274 thousand. For the years ended December 31, 2024 and 2023, expenses incurred on restricted share plan were \$2,109,757 (RMB 473,645 thousand) and \$2,391,752 (RMB 544,149 thousand), respectively.

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

The increment of fair value related to the Options determined using the Black-Scholes model was RMB 217,098 thousand. For the years ended December 31, 2024 and 2023, expenses incurred on employee stock options were \$16,245 (RMB 3,647 thousand) and \$48,868 (RMB 11,118 thousand), respectively.

C. Share incentive plan - Foxconn Interconnect Technology Limited

The share incentive plan is to purchase treasury shares from the market in 2017 and hold them in the form of trust until employees reach the conditions of grant set by the plan. For the years ended December 31, 2024 and 2023, expenses incurred on the share incentive plan were \$0 (USD 0 ) and \$27,038 (USD 868 thousand), respectively.

D. Share incentive plan - FIH Mobile Limited

The subsidiary granted common shares to certain persons and restricted them for approximately one month. These shares were repurchased from the market and deposited in the trust. For the years ended December 31, 2024 and 2023, expenses incurred on share incentive plan were \$16,875 (USD 526 thousand) and \$40,213 (USD 1,291 thousand), respectively.

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

In 2023, the subsidiary granted 46,728,000 shares to certain persons at a performance price of NT\$10 per share. The fair value per unit of the subscription option for the above share-based payment transactions was estimated at NT\$ 0.9832~2.7880 using the Black-Scholes option valuation model. For the years ended December 31, 2024 and 2023, expenses incurred on employee stock options were \$12,775 and \$45,023, respectively.

F. Restricted stocks to employees - ShunYun Technology (Zhongshan) Limited

The above plan pertained to the issuance of new shares in 2022 which were all subscribed by employees, and the expected duration of the plan is 6 years. For the year ended December 31, 2024, expenses incurred on restricted share plan was \$71,745.

G. Treasury stock transferred to employee stock options - ShunSin Technology Holdings Limited

The fair value of stock options of the above share-based payment was measured using the Black-Scholes option-pricing model amounting to NT\$0 per share. For the year ended December 31, 2024, no expense was incurred on the treasury stock award program.

(24)Other non-current liabilities

	December 31, 2024	December 31, 2023
Deferred government grants	\$ 4,767,979	\$ 4,938,896
Reserve for retirement pension	1,012,404	955,441
Advance rent receipts	1,377,086	1,428,015
Others	6,451,724	5,790,448
	<u>\$ 13,609,193</u>	<u>\$ 13,112,800</u>

(25) Provisions

	Warranty
At January 1, 2024	\$ 3,645,592
Provisions during the year	5,991,509
Used during the year	(407,509)
Unused amounts reversed	(1,199,831)
Exchange differences	208,756
At December 31, 2024	<u>\$ 8,238,517</u>

	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>

Analysis of total provisions:

	December 31, 2024	December 31, 2023
Current	<u>\$ 2,855,829</u>	<u>\$ 1,557,895</u>
Non-current	<u>\$ 5,382,688</u>	<u>\$ 2,087,697</u>

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

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

(26) Share capital

A. As of December 31, 2024, the Company's authorised capital was \$180,000,000, consisting of 18,000,000 thousand shares of ordinary stock, and the paid-in capital was \$138,907,293, consisting of 13,890,729 thousand shares with a par value of \$10 (in dollars) per share. All proceeds from shares issued have been collected.

Movements in the number of the Company's ordinary shares outstanding (including certificate of entitlement to new shares from convertible bonds) are as follows:

	2024	2023
	<u>Shares in thousands</u>	<u>Shares in thousands</u>
At January 1, 2024	13,861,508	13,861,508
Convertible bonds converted into shares of common stock	28,711	-
At December 31, 2024	<u>13,890,219</u>	<u>13,861,508</u>

B. The Company's bonds totalling USD \$147,600 thousand (face value) had been converted into \$287,113 of ordinary shares (28,711 thousand shares) with a par value of \$10 (in dollars) per share during the year ended December 31, 2024, which resulted in 'capital surplus, additional paid-in capital' arising from bond conversion of \$3,828,636 and the reversal of 'capital surplus, share options' of \$70,850. As of December 31, 2024, the registration of \$9,726 (973 thousand shares) has not yet been completed and therefore the shares were shown as 'certificate of entitlement to new shares from convertible bonds'.

C. 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, 2024, 38,250 thousand units of GDRs were outstanding, which represents 76,500 thousand shares of common stock.

D. 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, 2024 and 2023, the subsidiary owned a total of 1,483,078 shares. The original cost of treasury stocks was \$18,901, and the cost after capital reduction was \$15,194.



(27) Capital surplus

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

	2024				
	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates	Share option	Total
At January 1	\$ 89,600,284	\$ 103,977,271	\$ 4,739,331	\$ 336,012	\$ 198,652,898
Adjustments arising from changes in percentage of ownership in subsidiaries	-	(10,432,219)	-	-	(10,432,219)
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	2,044,113	-	2,044,113
Disposal of investments accounted for using equity method	-	-	58,968	-	58,968
Convertible bonds were converted into shares of common stock	3,828,636	-	-	(70,850)	3,757,786
Due to recognition of equity component of convertible bonds issued	-	-	-	3,840,462	3,840,462
At December 31	<u>\$ 93,428,920</u>	<u>\$ 93,545,052</u>	<u>\$ 6,842,412</u>	<u>\$ 4,105,624</u>	<u>\$ 197,922,008</u>

	2023				
	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates	Share option	Total
At January 1	\$ 89,600,284	\$ 98,291,471	\$ 5,566,393	\$ 336,012	\$ 193,794,160
Adjustments arising from changes in percentage of ownership in subsidiaries	-	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>

Regarding the recognition of the capital surplus from changes in ownership interests in subsidiaries, refer to Note 6(30) for details; for the recognition of the capital surplus from changes in equity interests in associates, refer to Note 6(9) for details; for the recognition of the capital surplus from convertible bonds which were converted into shares of common stock and due to recognition of equity component of convertible bonds issued, refer to Note 6(20) for details.

#### (28) Retained earnings

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

(a) Recovery of losses;

(b) Appropriation of 10% for legal reserve.

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

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

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

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

- B. Except for covering accumulated deficit or issuing new stocks or cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of legal reserve for the issuance of stocks or cash to shareholders in proportion to their share ownership is permitted, provided that the balance of the reserve exceeds 25% of the Company's paid-in capital.
- C. In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings.
- D. The appropriations of 2024 earnings were proposed during the board meeting on March 14, 2024. The appropriations of 2023 earnings had been resolved at the shareholders' meeting on May 31, 2024. Details are summarised as follows:

	2024		2023	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Legal reserve	\$ 15,677,896		\$ 14,224,704	
Stock dividends	(70,617,432)		31,067,746	
Cash dividends	80,571,871	\$ 5.8	74,860,149	\$ 5.4
	<u>\$ 25,632,335</u>		<u>\$ 120,152,599</u>	

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

(29) Other equity items

	2024			
	Financial assets at fair value through other comprehensive income	Currency translation adjustments	Hedging instruments	Total
At January 1	\$ 8,320,289	\$ (121,542,242)	\$ -	\$ (113,221,953)
Revaluation:				
- Group	12,203,962	-	-	12,203,962
- Associates	(3,337,142)	-	-	(3,337,142)
Revaluation – tax	(3,261,614)	-	-	(3,261,614)
Revaluation transferred to retained earnings	(1,924,302)	-	-	(1,924,302)
Currency translation:				
- Group	-	64,191,387	-	64,191,387
- Group-tax	-	1,971,606	-	1,971,606
- Associates	-	478,712	-	478,712
Cash flow hedges:				
- Fair value losses for the year	-	-	(48,749)	(48,749)
- Tax on fair value losses	-	-	7,312	7,312
Disposal of investments accounted for using equity method	337,679	(1,419)	-	336,260
At December 31	<u>\$ 12,338,872</u>	<u>\$ (54,901,956)</u>	<u>\$ (41,437)</u>	<u>\$ (42,604,521)</u>

	2023			
	Financial assets at fair value through other comprehensive income	Currency translation adjustments	Hedging instruments	Total
At January 1	\$ 14,526,382	\$ (96,680,590)	\$ -	\$ (82,154,208)
Revaluation:				
- Group	(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>

(30) Non-controlling interests

	2024	2023
At January 1	\$ 193,134,544	\$ 199,986,123
Share attributable to non-controlling interests:		
Profit for the year	18,974,169	12,691,174
Currency translation difference	6,428,506	(2,946,539)
Unrealised loss on investments in equity instruments measured at fair value through other comprehensive income	(64,853)	(883,202)
Loss on hedging instrument	(7,855)	-
Earnings distribution to non-controlling interests	(8,273,823)	(7,247,705)
Changes in non-controlling interests	(3,804,205)	(8,465,307)
At December 31	<u>\$ 206,386,483</u>	<u>\$ 193,134,544</u>

A. Some subsidiaries of the Group have repurchased and retired treasury shares, issued employee share-based payment and new shares, acquisition of subsidiaries and the Group lost control over subsidiaries during 2024 and 2023. The Group has not purchased additional shares in proportion to its ownership and thus, the non-controlling interest of the Group increased by \$242,785 and decreased by \$124,773 and equity attributable to owners of the parent increased by \$1,411,110 and increased by \$5,685,800, respectively.

B. In 2024, the Group acquired an additional 16% of the issued shares of Jusda Supply Chain Management International Co., Ltd. for \$16,183,881 in cash. The carrying amount of non-controlling interest in Jusda Supply Chain Management International Co., Ltd. was

\$4,340,552 at the acquisition date. This transaction resulted in a decrease in the non-controlling interest by \$4,046,990 and a decrease/increase in the equity attributable to owners of the parent by \$11,843,329.

- C. 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.

(31) Operating revenue

A. Disaggregation of revenue from contracts with customers

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

B. Contract assets and liabilities

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

	December 31, 2024	December 31, 2023	January 1, 2023
Contract liabilities	\$ 30,060,655	\$ 26,380,201	\$ 27,945,203

Contract liabilities at the beginning of the year amounting to \$14,060,284 and \$14,225,429 were recognised as revenues for the years ended December 31, 2024 and 2023, 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, 2024 and 2023, refer to Note 6(15).

(32) Interest income

	Years ended December 31,	
	2024	2023
Interest income from bank deposits	\$ 37,377,010	\$ 78,570,138
Interest income from financial assets at amortised cost	8,199,865	3,130,076
	<u>\$ 45,576,875</u>	<u>\$ 81,700,214</u>

(33) Other income

	Years ended December 31,	
	2024	2023
Rental income	\$ 2,932,768	\$ 3,279,840
Dividend income	3,886,557	3,903,650
Government grants	299,748	412,736
Other non-operating income	2,755,438	2,695,907
	<u>\$ 9,874,511</u>	<u>\$ 10,292,133</u>

(34)Other gains and losses

	Years ended December 31,	
	2024	2023
Loss on financial assets or liabilities at fair value through profit or loss	\$ (7,024,266)	\$ (7,470,272)
Gain on disposal of property, plant and equipment	1,042,016	5,857,234
Gain on disposal of investments	546,186	9,010,562
Gain (loss) on disposal of intangible assets	391	(284,826)
Bargain purchase gain	2,751,937	-
Net currency exchange gain	3,571,685	6,263,204
Impairment loss	(1,473,918)	(884,380)
Other (losses) gains	(162,013)	127,339
	<u>\$ (747,982)</u>	<u>\$ 12,618,861</u>

(35)Expenses by nature

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

	Years ended December 31,	
	2024	2023
Repairing services and product warranty costs	\$ 33,433,456	\$ 30,878,437
Employee benefit expense	325,358,327	327,168,027
Depreciation	83,572,897	77,804,724
Amortisation	3,591,370	5,733,612
	<u>\$ 445,956,050</u>	<u>\$ 441,584,800</u>

(36)Employee benefit expense

	Years ended December 31,	
	2024	2023
Wages and salaries	\$ 272,188,778	\$ 274,863,280
Share-based payment	2,227,397	2,552,894
Labor and health insurance fees	15,389,665	13,135,918
Pension costs	18,869,168	18,197,432
Other personnel expenses	16,683,319	18,418,503
	<u>\$ 325,358,327</u>	<u>\$ 327,168,027</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, 2024 and 2023, employees' compensation was accrued at \$8,834,120 and \$8,265,938, respectively. The aforementioned amounts were recognised in

salary expenses. The expenses recognised for 2024 and 2023 were estimated and accrued based on 5% of profit of current year distributable.

For 2024 and 2023, the employees' compensation resolved by the Board of Directors amounted to \$8,834,120 and \$8,265,938 on March 14, 2025 and March 14, 2024, respectively. The amounts were the same with the amounts recognised in the financial statements for the years ended December 31, 2024 and 2023, and will be distributed in the form of cash.

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

(37) Financial costs

	Years ended December 31,	
	2024	2023
Interest expense:		
Bank borrowings	\$ 29,339,331	\$ 58,872,951
Corporate bonds	4,568,170	4,486,375
Interest expense from lease liability	1,122,080	981,825
Financing expense from accounts receivable factoring	1,765,906	1,202,110
	<u>\$ 36,795,487</u>	<u>\$ 65,543,261</u>

(38) Income tax

A. Income tax expense

(a) Components of income tax expense:

	Years ended December 31,	
	2024	2023
Current tax:		
Current tax on profits for the year	\$ 47,061,937	\$ 31,470,414
Tax on undistributed surplus earnings	1,258,487	3,134,010
Prior year income tax underestimation	373,882	30,822
Total current tax	<u>48,694,306</u>	<u>34,635,246</u>
Deferred tax:		
Origination and reversal of temporary differences	(8,498,384)	2,799,585
Income tax expense	<u>\$ 40,195,922</u>	<u>\$ 37,434,831</u>

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

	Years ended December 31,	
	2024	2023
Measured at fair value through other comprehensive income from changes in fair value	\$ 3,261,614	\$ (1,761,176)
Financial statements translation differences of foreign operations	(1,971,606)	-
Cash flow hedges	(8,699)	-
Remeasurement of defined benefit obligations	26,563	10,219
	<u>\$ 1,307,872</u>	<u>\$ (1,750,957)</u>

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

	Years ended December 31,	
	2024	2023
Tax calculated based on profit before tax and statutory tax rate	\$ 76,692,104	\$ 70,346,962
Tax exempt income by tax regulation	(39,200,933)	(35,824,959)
Prior year income tax underestimation	373,882	30,822
Tax on undistributed earnings	1,258,487	3,134,010
Others	1,072,382	(252,004)
Income tax expense	40,195,922	37,434,831
Change in deferred income tax	8,498,384	(2,799,585)
Prior year income tax underestimation	(373,882)	(30,822)
Prepaid income tax and withholding tax	(25,211,744)	(14,597,944)
Income tax payable for prior years	3,713,867	6,631,881
Others	657,266	(1,893,533)
Current income tax liability	<u>\$ 27,479,813</u>	<u>\$ 24,744,828</u>



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

	Year ended December 31, 2024				
	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	\$ 1,736,660	\$ 703,943	\$ -	\$ -	\$ 2,440,603
Deferred revenue	1,070,443	(163,222)	-	-	907,221
Unrealised loss on financial instruments	964,176	(964,176)	-	-	-
Accrued expenses	1,252,468	(228,352)	-	-	1,024,116
Difference between accounting and tax bases due to depreciation	2,336,431	(667,183)	-	-	1,669,248
Reserve for pension cost	193,891	(8,011)	(26,563)	-	159,317
Unused compensated absences	131,145	(13,701)	-	-	117,444
Others	12,518,734	3,035,430	1,971,606	170,145	17,695,915
	<u>20,203,948</u>	<u>1,694,728</u>	<u>1,945,043</u>	<u>170,145</u>	<u>24,013,864</u>
Deferred tax liabilities:					
-Temporary differences:					
Foreign investment income using equity method	(19,381,286)	572,496	-	-	(18,808,790)
Unrealised exchange gain	(1,557,206)	1,250,040	-	-	(307,166)
Interest income	(1,211,608)	1,055,092	-	-	(156,516)
Others	(18,523,623)	3,926,028	(3,252,915)	(265,264)	(18,115,774)
	<u>(40,673,723)</u>	<u>6,803,656</u>	<u>(3,252,915)</u>	<u>(265,264)</u>	<u>(37,388,246)</u>
	<u><u>\$(20,469,775)</u></u>	<u><u>\$ 8,498,384</u></u>	<u><u>\$ (1,307,872)</u></u>	<u><u>\$ (95,119)</u></u>	<u><u>\$(13,374,382)</u></u>

	Year ended December 31, 2023			
	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	\$ 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	-	12,518,734
	<u>20,761,532</u>	<u>554,537</u>	<u>(10,219)</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	(18,523,623)
	<u>(39,123,808)</u>	<u>(3,354,122)</u>	<u>1,761,176</u>	<u>(40,673,723)</u>
	<u>\$ (18,362,276)</u>	<u>\$ (2,799,585)</u>	<u>\$ 1,750,957</u>	<u>\$ (20,469,775)</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, 2024 and 2023, the temporary differences unrecognised as deferred tax liabilities were \$1,487,031,843 and \$1,319,005,094, respectively.
- E. The Company's income tax returns through 2022 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 current tax expense related to Pillar Two income taxes that the Group recognised for the year ended December 31, 2024 was \$452,242.
- H. 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, 2024.

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 is for the jurisdictions 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.

(39) Earnings per share

	Year ended December 31, 2024		
	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	\$ 152,705,066	13,873,779	\$ 11.01
<u>Diluted earnings per share:</u>			
Profit attributable to ordinary shareholders of the parent	\$ 152,705,066	13,873,779	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	89,550	
Convertible bonds- overseas	-	183,143	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 152,705,066	14,146,472	\$ 10.79

	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

(40) Business combinations

- A. To expand the product line to the service of OEM of basic packaging and testing, on July 29, 2024, a subsidiary of the Group, ShunSin Technology Holdings (Hong Kong) Limited, acquired 100% of the share capital of SFA Semicon (Suzhou) Co., Ltd. for \$579,222 (USD 17,890 thousand) and obtained control over SFA Semicon (Suzhou) Co., Ltd. The aforementioned business combination arose mainly from acquiring property, plant and equipment, and right-of-use assets.
- B. To enhance the technology and market layout of high-speed optical module and co-packaged optics (CPO), on August 29, 2024, a subsidiary of the Group, Fu Yu Electronical Technology (Huaian) Co., Ltd., acquired 70% of the share capital of Ccloud Electro Optics Technology Co., Ltd. for \$974,644 (RMB 220,683 thousand) and obtained control over Ccloud Electro Optics Technology Co., Ltd. The aforementioned business combination arose mainly from acquiring intangible assets.
- 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 GmbH, acquired 100% equity interest in Auto-Kabel group and its subsidiary at an adjusted price of \$3,704,223 (EUR 108,011 thousand) on November 30, 2024. Since then, Auto-Kabel group and its subsidiary became the Group's subsidiaries.

The Auto-Kabel group is a German supplier of high voltage wiring harnesses, primarily focused on automotive high voltage power distribution systems, including cables, high voltage connectors, fuses, the power distribution, and electric vehicles solutions. This acquisition is expected to expand core electrification technologies for electric vehicles and broaden the Group's customer base.

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

Purchase consideration	
Cash paid	\$ 3,704,223
Fair value of the identifiable assets acquired and liabilities assumed	
Cash and cash equivalents	1,038,754
Accounts receivable and other receivables	5,304,525
Inventories	1,909,913
Investments accounted for using equity method	377,723
Property, plant and equipment	4,611,326
Intangible assets	812,309
Right-of-use assets	135,657
Deferred income tax assets	92,060
Accounts payable and other payables	(6,434,162)
Bank loans	(894,242)
Lease liabilities	(139,876)
Current income tax liability	(190,351)
Deferred income tax liabilities	(167,475)
Total identifiable net assets	6,456,161
Bargain purchase gain	\$ (2,751,938)

(2) The fair value of the acquired identifiable intangible assets of \$812,309 is provisional pending receipt of the final valuations for those assets.

(3) The operating revenue included in the consolidated statement of comprehensive income since November 30, 2024 contributed by Auto-Kabel Group was 908,552. Auto-Kabel Group also contributed loss before income tax of 254,664 over the same period. Had Auto-Kabel Group been consolidated from January 1, 2024, the consolidated statement of comprehensive income would show operating revenue of 6,872,071,286 and profit before income tax of 211,977,500.

E. The Group's subsidiary, Foxconn Interconnect Technology Singapore Pte. Ltd., acquired 100% equity interest in FIT Voltaira group GmbH and its subsidiary at an adjusted price of \$6,528,172 (EUR 193,091 thousand) on July 3, 2023.

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

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

Purchase consideration	
Cash paid	\$ 6,528,172
Fair value of the identifiable assets acquired and liabilities assumed	
Cash and cash equivalents	331,267
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 amounted to \$1,575,497 (including customer relationships and developed technology).
- (c) The operating revenue included in the consolidated statement of comprehensive income since July 3, 2023 contributed by Voltaira Group was \$6,049,184. 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.

(41) Supplemental cash flow information

A. Investing activities with partial cash payments

	Years ended December 31,	
	2024	2023
Purchase of property, plant and equipment	\$ 136,838,853	\$ 115,499,369
Add: Opening balance of payable on equipment	32,071,277	28,837,155
Less: Ending balance of payable on equipment	(33,814,970)	(32,071,277)
Net exchange differences	1,243,899	(520,277)
Cash paid during the year	<u>\$ 136,339,059</u>	<u>\$ 111,744,970</u>
Disposal of property, plant and equipment	\$ 5,279,978	\$ 12,635,403
Add: Opening balance of receivable on equipment	2,471,515	417,347
Less: Ending balance of receivable on equipment	(2,923,693)	(2,471,515)
Net exchange differences	176,572	7,521
Cash received during the year	<u>\$ 5,004,372</u>	<u>\$ 10,588,756</u>

B. Financing activities with no cash flow effects

	Years ended December 31,	
	2024	2023
Convertible bonds being converted to capital stocks		
Share capital	\$ 287,113	\$ -
Capital surplus	3,757,786	-
Convertible bonds payable	(4,044,899)	-
Cash paid during the year	<u>\$ -</u>	<u>\$ -</u>

C. Changes in liabilities from financing activities

	2024					
	Short-term notes and bills payable	Short-term borrowings	Long-term borrowings	Bonds payable	Lease liabilities	Liabilities from financing activities-gross
At January 1	\$ 61,328,531	\$ 501,772,585	\$ 61,122,931	\$ 296,394,318	\$ 22,453,737	\$ 943,072,102
Changes in cash flow from financing activities	27,120,089	(25,782,965)	(14,537,899)	6,057,499	(8,214,733)	(15,358,009)
Impact of changes in foreign exchange rate	-	15,319,919	3,339,184	6,077,398	1,511,982	26,248,483
Changes in other non-cash items	(772,699)	477,498	457,412	(7,798,433)	15,232,064	7,595,842
At December 31	<u>\$ 87,675,921</u>	<u>\$ 491,787,037</u>	<u>\$ 50,381,628</u>	<u>\$ 300,730,782</u>	<u>\$ 30,983,050</u>	<u>\$ 961,558,418</u>

## 2023

	Short-term notes and bills payable	Short-term borrowings	Long-term borrowings	Bonds payable	Lease liabilities	Liabilities from financing activities-gross
At January 1	\$ 31,491,497	\$ 582,610,083	\$ 75,420,951	\$ 258,689,082	\$ 25,794,679	\$ 974,006,292
Changes in cash flow from financing activities	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>

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:

	December 15, 2023
Consideration received	
Equity instruments	<u>\$ 11,580,784</u>
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:

	December 15, 2023
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

Names of related parties	Relationship with the Group
Sharp Corporation and subsidiaries	Associate
Foxconn Technology Co., Ltd. and subsidiaries	Associate
Pan-International Industrial Corp. and subsidiaries	Associate
Eson Precision Ind. Co., Ltd. and subsidiaries	Associate
General Interface Solution Holding Limited's subsidiaries	Associate
Zhen Ding Technology Holding Limited and subsidiaries	Associate
Ennoconn Corporation and subsidiaries	Associate
Foxsemicon Integrated Technology Inc. and subsidiaries	Associate
Foxstar Technology Co., Ltd.	Associate
Beijing HengYu New Energy Auto Rental Co., Ltd.	Associate
Hangzhou GengDe Electronics Co., Ltd.	Associate
Lingyange Semiconductor, Inc.	Associate
HaiWei Technology (Shenzhen) Co., Ltd.	Associate
Zhoukou Gengde Electronics Co., Ltd.	Associate
Sichuang Cheng Gong Fu Chuang Technology Co., Ltd.	Associate
Maxnerva Technology Services Ltd. and subsidiaries	Associate
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

Names of related parties	Relationship with the Group
Zhong Yang Technology Co., Ltd.	Associate
Linksys Pte. Ltd.	Associate
Linksys Cayman, LLC	Associate
Wuxi Sharp Optoelectronic Technology Co., Ltd.	Associate
FSK L&S Co., Ltd.	Associate
Shenzhen Zhong Jian South Environment Co., Ltd.	Associate
Shenzhen Mobile Drive Technology Co., Ltd.	Associate
Mobile Drive Technology Co., Ltd.	Associate
Linksys Trading (Shanghai) Co., Ltd.	Associate
Shenzhen H-tech Co., Ltd.	Associate
Sakai Display Products Corporation	Associate
EasyCarry Limited	Associate
Linksys Holdings, Inc.	Associate
Linksys USA, Inc.	Associate
HH-CTBC Capital Management Co., Ltd.	Associate
Shenzhen Xinrun Fulian Digital Technology Co., Ltd.	Associate
Vossic Technology Co., Ltd.	Associate
Beijing Digital China Management Systems Co., Ltd.	Associate
Dongguan JMO Optical Co., Ltd.	Associate
Linker Vision Co., Ltd.	Associate
Shengfeng (Guangzhou) Industrial Investment Partnership	Associate
Sakai SK Holdings Pte. Ltd.	Associate
Sakai GK Partners LP	Associate
Yunjian Hongzhi Electronics (Shanghai) Co., Ltd.	Associate
Kai-Hong Energy Co., Ltd.	Associate
ZF Foxconn Chassis Modules GmbH	Associate
Fitipower Integrated Technology Inc. and subsidiaries	Note 1
XSemi Corporation	Note 2
Foxconn Global Network Corporation	Note 3
Hong Xuan Technology Co., Ltd.	Joint venture
Hunan Fuyuan Intelligent Technology Co., Ltd.	Joint venture
Qingdao Qingyun Hongzhi Industry Investment Development Co., Ltd.	Joint venture
NICE Licensing LLC.	Joint venture
SiliconAuto B.V.	Joint venture
Horizon Plus Company Limited	Joint venture
Cheng Uei Precision Industry Co., Ltd. and subsidiaries	Other related party
Innolux Corporation and subsidiaries	Other related party
iCare Diagnostics International Co., Ltd.	Other related party
MIH Consortium	Other related party
Giga Solar Materials Corporation's subsidiaries	Other related party

Names of related parties	Relationship with the Group
CyberTAN Technology Inc. and subsidiaries	Other related party
YongLin Capital Holding Co., Ltd.	Other related party
YongLin Charity Foundation	Other related party

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

Note 2: The Group lost its control over the subsidiary but retained significant influence in the second quarter of 2023. Thus, the subsidiary was included as an associate of the Group since the second quarter of 2023.

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

(2) Significant transactions and balances with related parties

A. Sales

	Years ended December 31,	
	2024	2023
Sales of goods and services:		
Associates	\$ 100,929,050	\$ 87,352,378
Other related party	6,643,263	7,839,591
	<u>\$ 107,572,313</u>	<u>\$ 95,191,969</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,	
	2024	2023
Purchases of goods:		
Associates	\$ 39,558,884	\$ 45,029,506
Other related party	8,798,990	4,837,728
	<u>\$ 48,357,874</u>	<u>\$ 49,867,234</u>

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

C. Receivables from related parties

	<u>December 31, 2024</u>	<u>December 31, 2023</u>
Accounts receivable:		
Associates	\$ 36,563,591	\$ 15,089,147
Other related party	1,500,302	1,646,496
Less: Allowance for doubtful accounts	<u>(886,502)</u>	<u>(820,746)</u>
	<u>37,177,391</u>	<u>15,914,897</u>
Other receivables - sale of property, plant and equipment:		
Associates	46,232	89,916
Other related party	1,122	-
Other receivables - purchase of materials on behalf of related parties:		
Associates	3,778,906	2,154,084
Other related party	2,675	3,147
Other receivables - disposal of investment:		
Associates	231,241	324,859
Other receivables - other:		
Associates		
Sakai Display Products Corporation		
Current	7,584,296	-
Non-Current	466,624	-
Others	<u>731,389</u>	<u>656,549</u>
	<u>12,842,485</u>	<u>3,228,555</u>
	<u>\$ 50,019,876</u>	<u>\$ 19,143,452</u>

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

(b) Except for the receivable from SDP, the aforementioned receivables are unsecured and non-interest bearing.

(c) The Company's other receivables from SDP was reclassified from prepayment. It is expected to be collected in accordance with the agreement to be entered by both parties. The aforementioned other receivables are shown as "other receivables - related parties" and "other non-current assets", respectively, based on the repayment schedule.

#### D. Payables to related parties

	<u>December 31, 2024</u>	<u>December 31, 2023</u>
Accounts payable:		
Associates	\$ 16,254,387	\$ 12,885,781
Other related party	3,991,786	1,298,643
	<u>20,246,173</u>	<u>14,184,424</u>
Other payables - acquisition of property, plant and equipment:		
Associates	213,216	409,569
Other related party	3,191	-
Other payables - procurement of raw materials on behalf of others:		
Associates	10,970,596	371,654
Other related party	193,427	251,107
Other payables - other:		
Associates	-	1,464,816
	<u>11,380,430</u>	<u>2,497,146</u>
	<u>\$ 31,626,603</u>	<u>\$ 16,681,570</u>

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

#### E. Contract liabilities

	<u>December 31, 2024</u>	<u>December 31, 2023</u>
Associates		
Lingyange Semiconductor, Inc.	\$ 1,303,446	\$ 84,143
Others	4,764	50
	<u>\$ 1,308,210</u>	<u>\$ 84,193</u>

#### F. Lease transactions - lessee

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

(b) For the years ended December 31, 2024 and 2023, the Group acquired right-of-use assets of \$23,005 and \$23,158, respectively, from related parties.

#### (c) Lease liabilities

	<u>December 31, 2024</u>	<u>December 31, 2023</u>
Associates	\$ 124,318	\$ 223,299
Other related party	2,440	2,812
	<u>\$ 126,758</u>	<u>\$ 226,111</u>

For the years ended December 31, 2024 and 2023, the interest expense incurred on lease liabilities were \$12,140 and \$14,017, respectively.

G. Property transactions:

(a) Acquisition of property, plant and equipment:

		Years ended December 31,	
		2024	2023
Acquisition of property, plant and equipment:			
Associates	\$	553,148	\$ 766,819
Other related party		2,269	3,075
	\$	<u>555,417</u>	<u>\$ 769,894</u>

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

		Years ended December 31,			
		2024		2023	
		Proceeds from sale	Gain on disposal	Proceeds from sale	Gain on disposal
Associates	\$	19,412	\$ 8,037	\$ 67,451	\$ 13,551
Other related party		1,106	58	-	-
	\$	<u>20,518</u>	<u>\$ 8,095</u>	<u>\$ 67,451</u>	<u>\$ 13,551</u>

(c) Acquisition of financial assets:

		Year ended December 31, 2024		
	Accounts	No. of shares (thousand shares)	Objects	Consideration
Associates				
Shengfeng (Guangzhou) Industrial Investment Partnership	Investment accounted for using the equity method		- Shares	\$ 220,871
Sakai SK Holdings Pte. Ltd.	"	1,785,510	Common shares	405,668
Sakai GK Partners LP	"		- Shares	97,079
Qingdao New Core Technology Co., Ltd.	"		- Shares	444,280
Others	"	12,658	Common shares	126,581
Joint venture				
ZF Foxconn Chassis Modules GmbH	Financial assets at fair value through profit or loss - non-current		- Preferred shares	1,027,614
Others	Investment accounted for using the equity method		- Shares	37,322
				<u>\$ 2,359,415</u>

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

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

						Year ended December 31, 2023	
	Accounts	No. of shares (thousand shares)	Objects	Proceeds	Gain on disposal		
Sharp Display Manufacturing Corporation	Investment accounted for using the equity method	14,415	Fit Electronics Device Pte. Ltd.	\$448,894	\$139,475		

(e) Acquisition of other assets:

		Years ended December 31,	
		2024	2023
	Accounts	Consideration	Consideration
Associates	Intangible assets	\$ 75,305	\$ 68,702
Associates	Other assets	-	71,018
		<u>\$ 75,305</u>	<u>\$ 139,720</u>

#### H. Loans to related parties

(a) Receivables from related parties

	December 31, 2024	December 31, 2023
Associates	<u>\$ 157,626</u>	<u>\$ 152,310</u>

For collaterals, refer to Table 1.

(b) Interest income

		Years ended December 31,	
		2024	2023
Associates		<u>\$ 6,289</u>	<u>\$ 6,189</u>

For the years ended December 31, 2024 and 2023, the interest was recognised at the rate of 4% for both years.

(3) Key management compensation

	Years ended December 31,	
	2024	2023
Salaries and other short-term employee benefits	\$ 1,587,022	\$ 1,436,241
Post-employment benefits	4,404	2,188
Share-based payments	947,351	965,177
	<u>\$ 2,538,777</u>	<u>\$ 2,403,606</u>

8. PLEDGED ASSETS

As of December 31, 2024 and 2023, the book values of the Group's pledged assets are as follows:

Assets	Nature	December 31, 2024	December 31, 2023
Time deposits and cash (shown as "current financial assets at amortised cost")	Customs deposits	\$ 196,504	\$ 146,792
Restricted deposits (shown as "current financial assets at amortised cost")	Reserve accounts for short-term loans and security for litigation	164,838	285,496
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	29,027	48,792
Restricted deposits (shown as "non-current financial assets at amortised cost")	Security deposit for provisional attachment	30,800	34,200
Buildings and structures	Long-term loans	4,795,787	3,728,307
		<u>\$ 5,216,956</u>	<u>\$ 4,243,587</u>

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNISED CONTRACT COMMITMENTS

(1) Contingencies

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

As of December 31, 2024, the Group had paid USD 22,734 thousand for ordinary shares and USD 30,000 thousand for preferred shares and the corresponding shares obtained were



subsequently measured at fair value, and were classified as ‘non-current financial assets at fair value through other comprehensive income’ and ‘non-current financial assets at fair value through profit or loss’.

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

(2) Commitments

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

	December 31, 2024	December 31, 2023
Property, plant and equipment	\$ 25,236,804	\$ 21,791,502
Financial assets at fair value through profit or loss	4,763,426	4,184,451
Financial assets at fair value through other comprehensive income	1,531,949	2,908,261
Investments accounted for using equity method	4,310,169	11,476,524
	<u>\$ 35,842,348</u>	<u>\$ 40,360,738</u>

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

- (1) The appropriation of 2024 earnings was approved by the Board of Directors on March 14, 2025. Refer to Note 6(18) for details.
- (2) The Company issued \$9,200,000 first unsecured corporate bonds, as approved by the regulatory authority on January 3, 2025. The capital has been raised and bonds have been issued on OTC on January 14, 2025.
- (3) On March 14, 2025, the Company’s Board of Directors resolved to issue domestic unsecured corporate bonds for a total issuance amount not exceeding \$36,000,000, which may be issued in full or several times.
- (4) On March 14, 2025, the Company’s Board of Directors resolved to jointly establish a company with Softbank Group Corporation, with a total investment amount of USD 735,000 thousand, wherein each party holds 50% of shares.

12. OTHERS

## (1)Capital management

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

During 2024, the Group's strategy, which was unchanged from 2023, was to maintain the gearing ratio at 70% or below.

## (2)Financial instruments

### A. Financial instruments by category

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

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

(iv) Extent :

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

(Foreign currency: Functional currency)	December 31, 2024				
	Foreign currency amount (in thousands)	Exchange rate	Book value (TWD)	Sensitivity analysis	
				Extent of variation	Effect on profit or loss
<u>Financial assets</u>					
<u>Monetary items</u>					
USD : TWD	\$ 37,059,967	32.79	\$ 1,215,196,307	5 %	\$ 60,759,815
USD : RMB	8,569,458	7.3225	280,992,519	5 %	14,049,626
USD : CZK	2,339,411	24.2136	76,709,300	5 %	3,835,465
<u>Net effect in consolidated entities with foreign currency</u>					
USD : TWD	\$ 59,263,084	32.79	\$ 1,943,236,512		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD : TWD	\$ 17,563,855	32.79	\$ 575,918,807	5 %	\$ 28,795,940
USD : RMB	8,137,110	7.3225	266,815,837	5 %	13,340,792
USD : CZK	830,587	24.2136	27,234,945	5 %	1,361,747

	December 31, 2023				
(Foreign currency: Functional currency)	Foreign currency amount (in thousands)	Exchange rate	Book value (TWD)	Sensitivity analysis	
				Extent of variation	Effect on profit or loss
<u>Financial assets</u>					
<u>Monetary items</u>					
USD : TWD	\$ 33,062,026	30.71	\$ 1,015,334,810	5 %	\$ 50,766,741
USD : RMB	8,418,629	7.0973	258,536,112	5 %	12,926,806
USD : CZK	1,568,816	22.3720	48,086,198	5 %	2,404,310
<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	584,786	22.3720	17,958,768	5 %	897,938

(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, 2024 and 2023 amounted to \$3,571,685 and \$6,263,204, 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 \$1,007,560 and \$889,175 for the years ended December 31, 2024 and 2023, respectively.

## iii Cash flow and fair value interest rate risk

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

ended December 31, 2024 and 2023, the Group's borrowings at variable rate were mainly denominated in USD, EUR and CZK.

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

(iii) If the borrowing interest rate had increased/decreased by 0.25% with all other variables held constant, profit before income tax for the years ended December 31, 2024 and 2023 would have decreased/increased by \$1,385,268 and \$2,144,904, respectively. The main factor is that changes in interest expense result from floating-rate borrowings.

(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, 2024	December 31, 2023
Not past due	\$ 1,127,956,445	\$ 861,038,332
Up to 90 days	13,239,908	10,558,960
91 to 180 days	1,703,727	2,096,667
181 to 270 days	384,747	1,558,199
271 to 360 days	761,317	1,679,586
Over 361 days	14,381,035	12,039,923
	<u>\$ 1,158,427,179</u>	<u>\$ 888,971,667</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, 2024 and 2023, 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, 2024						
Expected loss rate	100%	0.05%	0.11%	0.01%~29.7%	0.07%~66.7%	
Total book value	\$ 14,750,222	\$ 688,093,035	\$ 404,956,934	\$ 14,986,549	\$ 35,640,439	\$ 1,158,427,179
Loss allowance	\$ 14,750,222	\$ 344,046	\$ 445,453	\$ 453,390	\$ 1,015,814	\$ 17,008,925
	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



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, 2024 and 2023, the Group calculated the expected loss rate based on historical overdue repayment to assess other receivables - related parties impairment losses and no allowance for uncollectible accounts was recognised for both years.
- vii. Movements in relation to the Group's loss allowance for accounts receivable (including related parties) is as follows:

	2024	2023
At January 1	\$ 16,701,504	\$ 12,102,496
(Reversal of) provision for impairment loss	(128,985)	4,686,208
Effect of foreign exchange	533,876	(87,200)
At December 31	<u>\$ 17,008,925</u>	<u>\$ 16,701,504</u>

(c)Liquidity risk

- i. Cash flow forecasting is performed by each operating entity of the Group and aggregated by Corporate Finance. The Corporate Finance 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, 2024	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	\$ 45,682,000	\$ 46,204,219	\$ 144,020,563	\$ 64,824,000	\$ 300,730,782
Long-term loans	17,637,799	385,656	25,004,292	7,382,299	50,410,046
Lease liabilities	7,061,892	5,754,830	11,032,104	10,629,820	34,478,646
	<u>\$ 70,381,691</u>	<u>\$ 52,344,705</u>	<u>\$ 180,056,959</u>	<u>\$ 82,836,119</u>	<u>\$ 385,619,474</u>
December 31, 2023	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	\$ 65,875,218	\$ 44,018,000	\$ 117,962,100	\$ 68,539,000	\$ 296,394,318
Long-term loans	20,018,168	32,057,659	2,178,362	6,869,919	61,124,108
Lease liabilities	5,742,360	4,074,455	7,712,286	7,007,536	24,536,637
	<u>\$ 91,635,746</u>	<u>\$ 80,150,114</u>	<u>\$ 127,852,748</u>	<u>\$ 82,416,455</u>	<u>\$ 382,055,063</u>

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

Derivative financial liabilities:

December 31, 2024	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Forward exchange contracts	\$ 4,247,392	\$ -	\$ -	\$ -	\$ 4,247,392
Cross currency swap contracts	197,041	-	-	-	197,041
	<u>\$ 4,444,433</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,444,433</u>
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>

(3) Fair value information

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

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

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

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

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

C. Financial instruments not measured at fair value:

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

December 31, 2024				
	Book Value	Fair Value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	\$ 300,730,782	\$ -	\$ 288,094,625	\$ -
December 31, 2023				
	Book Value	Fair Value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	\$ 296,394,318	\$ -	\$ 284,353,599	\$ -

(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, 2024 and 2023 is as follows:

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

December 31, 2024	Level 1	Level 2	Level 3	Total
Assets:				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity instruments	\$ 710,779	\$ 1,157,915	\$ 648,003	\$ 2,516,697
Debt instruments	-	-	3,523,794	3,523,794
Beneficiary certificates	125,670	818,122	82,950,199	83,893,991
Derivatives	-	9,161,663	-	9,161,663
Derivative financial assets for hedging	-	15,496	-	15,496
Financial assets at fair value through other comprehensive income				
Equity instruments	85,449,361	651,401	12,138,560	98,239,322
Accounts receivable expected factoring	-	180,185,069	-	180,185,069
Total	<u>\$ 86,285,810</u>	<u>\$ 191,989,666</u>	<u>\$ 99,260,556</u>	<u>\$ 377,536,032</u>
Liabilities:				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	<u>\$ -</u>	<u>\$ (4,444,433)</u>	<u>\$ -</u>	<u>\$ (4,444,433)</u>

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

(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 years ended December 31, 2024 and 2023, there was no transfer between Level 1 and Level 2.
- F. The following chart is the movement of Level 3 for the years ended December 31, 2024 and 2023:

	2024	2023
At January 1	\$ 94,938,791	\$ 103,637,137
Losses recognised in profit or loss	(857,437)	(1,186,847)
Losses recognised in other comprehensive income or loss	(865,744)	(3,811,233)
Acquired during the year	7,038,192	6,604,545
Sold during the year	(125,688)	(528,638)
Investment cost refund	(7,577,432)	(2,976,510)
Transfer in to (out of) Level 3	753,376	(6,516,617)
Effect of exchange rate changes	5,956,498	(283,046)
At December 31	<u>\$ 99,260,556</u>	<u>\$ 94,938,791</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, 2024	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 1,365,400</u>	Market comparable companies	Revenue multiple	0.20~16.69 (4.12)	The higher the revenue multiple, net value multiple, value to NIAT multiple, value to EBIT multiple and implied equity value multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Net value multiple	0.25~9.57 (3.02)	
			Discount for lack of marketability	16.00%~37.00% (24.77%)	
			Value to NIAT multiple	0.19~15.18 (3.80)	
			Value to EBIT multiple	85.40	
			Implied equity value multiple	17.93	
	<u>\$ 1,206,013</u>	Stock value in complex capital structure	Discount for lack of marketability	16.00%~38.00% (27.98%)	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	25.00%~107.15% (45.25%)	
			Revenue multiple	1.29~6.18 (5.54)	
			Net value multiple	0.86~20.21 (6.59)	
			Value to NIAT multiple	0.43~21.85 (17.92)	
	<u>\$ 2,602,026</u>	Net assets value	Discount for lack of marketability	13.00%~32.00% (20.33%)	The higher the discount for lack of marketability, the lower the fair value.

	Fair value at December 31, 2024	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 412,822</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>\$ 7,200,302</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	<u>\$ 56,673,268</u>	Net assets value	Discount for lack of marketability	1.85%~8.48% (5.24%)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 25,064,709</u>	Stock value in complex capital structure	Discount for lack of marketability Expected equity value volatility	1.34% 25.93%	The higher the expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 1,212,222</u>	Recent non- active market price	Not applicable	Not applicable	Not applicable
Non-derivative debt instrument:					
Unlisted shares - Preferred stock	<u>\$ 501,346</u>	Stock value in complex capital structure	Discount for lack of marketability Expected equity value volatility Net value multiple Revenue multiple	21.00% 44.43% 19.85 1.31	The higher the expected equity value volatility, net value multiple and revenue multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 3,022,448</u>	Market approach	Discount for lack of marketability Expected equity value volatility	21.40% 42.57%	The higher the expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.



	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)	
Unlisted shares	<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 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%)	
	<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

	Fair value at December 31, 2023	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>\$ 52,852,463</u>	Net assets value	Discount for lack of marketability	1.85%~8.48% (5.33%)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 29,909,421</u>	Stock value in complex capital structure	Discount for lack of marketability	1.33%	The higher the expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	21.98%	
	<u>\$ 878,225</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable

- 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, 2024			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument and beneficiary certificates	Discount for lack of control and marketability	±1%	<u>\$ 859,802</u>	<u>\$ (859,802)</u>	<u>\$ 75,375</u>	<u>\$ (75,375)</u>
			December 31, 2023			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument and beneficiary certificates	Discount for lack of control and marketability	±1%	<u>\$ 859,154</u>	<u>\$ (859,154)</u>	<u>\$ 93,971</u>	<u>\$ (93,971)</u>

### 13. SUPPLEMENTARY DISCLOSURES

#### (1) Significant transactions information

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

#### (2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China): Refer to table 9.

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

- A. Basic information: Refer to table 10.
- B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area: The Company appointed Foxconn (Far East) Limited's Mainland investee to render processing services and to trade. The transactions were eliminated in the consolidated financial statements. For significant transactions of processing services, trading, receivables and payables, endorsements and guarantees or collaterals provided, and financing, refer to Notes 13(1) A, B, G and H.

#### (4) Major shareholders

For the names, number and ratio of shares held by shareholders holding over 5% of the Company's shares: Refer to table 12.

### 14. SEGMENT INFORMATION

#### (1) General information

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

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

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

## (2) Measurement of segment information

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

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

(3) Segment information

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

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

Year ended December 31, 2024 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	\$ 4,247,290	\$ 2,694,959	\$ 148,864	\$ 139,382	\$ (370,880)	\$ 6,859,615
Internal revenue	83,536	13,870	34,258	11,442	(143,106)	-
Operating revenue	<u>\$ 4,330,826</u>	<u>\$ 2,708,829</u>	<u>\$ 183,122</u>	<u>\$ 150,824</u>	<u>\$ (513,986)</u>	<u>\$ 6,859,615</u>
Depreciation and amortisation	<u>\$ 47,456</u>	<u>\$ 29,571</u>	<u>\$ 4,370</u>	<u>\$ 8,959</u>	<u>\$ (3,192)</u>	<u>\$ 87,164</u>
Segment operating income (loss)	<u>\$ 73,089</u>	<u>\$ 117,463</u>	<u>\$ (41)</u>	<u>\$ 5,652</u>	<u>\$ 4,444</u>	<u>\$ 200,607</u>

  

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>\$ 37,867</u>	<u>\$ 30,491</u>	<u>\$ 4,580</u>	<u>\$ 13,771</u>	<u>\$ (3,171)</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>

The descriptions for the above group systems are as follows:

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

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

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

Others: It includes other listed subsidiaries and its subsidiaries.

(4) Information on product types

Information on revenue from external customers by product types for the years ended December 31, 2024 and 2023 is as follows:

	Years ended December 31,	
	2024	2023
	Revenue (in millions)	Revenue (in millions)
Smart Consumer Electronics	\$ 3,169,936	\$ 3,351,369
Cloud and Networking Products	2,001,817	1,377,392
Computing Products	1,262,891	1,077,459
Components and Others	424,971	356,001
	<u>\$ 6,859,615</u>	<u>\$ 6,162,221</u>

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

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, 2024 and 2023 is as follows:

	Year ended December 31, 2024		Year ended December 31, 2023	
	Revenue	Non-current assets	Revenue	Non-current assets
U.S.A	\$ 2,402,112,649	\$ 55,239,958	\$ 2,111,855,455	\$ 57,915,260
Ireland	1,041,165,219	4,773	1,217,556,102	8,610
China	332,036,779	294,957,221	309,952,970	285,900,965
Singapore	1,891,149,624	7,509	1,360,723,592	14,268
Japan	180,048,195	1,627,441	256,301,666	230,161
Vietnam	6,821,528	66,047,497	2,351,356	42,343,676
Mexico	5,316,006	39,737,545	5,380,340	30,874,363
India	150,830,551	64,600,070	178,576,234	22,267,913
Taiwan	118,796,131	44,633,146	106,602,729	36,144,902
Others	731,338,811	30,274,280	612,920,915	24,495,541
	<u>\$ 6,859,615,493</u>	<u>\$ 597,129,440</u>	<u>\$ 6,162,221,359</u>	<u>\$ 500,195,659</u>

The Group's geographic revenue is based on the customer's registered location. Non-current assets refer to non-current items excluding financial instruments, deferred income tax assets, and certain other non-current assets.

(6) Major customer information

Major customer information for the years ended December 31, 2024 and 2023 is as follows:

	Years ended December 31,	
	2024	2023
	Revenue (in millions)	Revenue (in millions)
Client E	\$ 3,706,464	\$ 3,606,600

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Loans to others

December 31, 2024

Table 1

Expressed in thousands of TWD  
(Except as otherwise indicated)

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2024	Balance at December 31, 2024	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
0	Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd.	Other Receivables	Y	\$ 5,000,000	\$5,000,000	\$ -	N/A	2	\$ -	Business operation	\$ -	None	\$ -	\$ 164,520,157	\$ 658,080,626	Note 1
1	Fujin Precision Industrial (Jincheng) Co., Ltd.	Inner Mongolia Xin Jing Photovoltaic Power Generation Co., Ltd.	Other Receivables	Y	568,125	559,750	559,750	2.415	2	-	Business operation	-	None	-	66,406,441	132,812,882	Note 3
2	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Dongying PV Technology Co., Ltd.	Other Receivables	Y	268,155	237,334	237,334	2.415	2	-	Business operation	-	None	-	104,288,512	208,577,024	Note 3
3	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	FuYang Soleros Technology (Nanyang) Co., Ltd.	Other Receivables	Y	1,884,540	1,522,520	1,522,520	2.415	2	-	Business operation	-	None	-	348,394,065	696,788,130	Note 3
4	AFE, Inc.	iCana Inc.	Other Receivables	Y	144,496	144,276	144,276	5.99	2	-	Business operation	-	None	-	2,138,777	4,277,554	Note 3
5	Foxconn EV Technology Inc.	Foxconn EV System LLC	Other Receivables	Y	631,600	-	-	N/A	2	-	Business operation	-	None	-	12,676,944	25,353,889	Note 3
6	Hyield Venture Capital Co., Ltd.	Bon Shin International Investment Co., Ltd.	Other Receivables	Y	100,000	-	-	N/A	2	-	Business operation	-	None	-	3,079,784	12,319,137	Note 2
7	Bon Shin International Investment Co., Ltd.	iCana Ltd.	Other Receivables	Y	266,400	266,400	266,400	2.15	2	-	Business operation	-	None	-	2,865,178	11,460,711	Note 2
7	Bon Shin International Investment Co., Ltd.	PowerX Semiconductor Corporation	Other Receivables	Y	1,000,000	1,000,000	800,000	2.15	2	-	Business operation	-	None	-	2,865,178	11,460,711	Note 2
8	Fenix Industria de Eletronicos Ltda.	Foxconn MOEBG Industria de Eletronicos Ltda.	Other Receivables	Y	669,984	-	-	N/A	2	-	Business operation	-	None	-	2,328,834	4,657,669	Note 3



No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2024	Balance at December 31, 2024	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
														Item			
9	Foxconn (Far East) Limited	Foxteq Singapore Pte. Ltd.	Other Receivables	Y	\$ 492,600	\$ 491,850	\$ 491,850	0.00	2	\$ -	Business operation	\$ -	None	\$ -	\$3,281,415,108	\$6,562,830,217	Note 3
9	Foxconn (Far East) Limited	Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Other Receivables	Y	721,380	721,380	721,380	0.00	2	-	Business operation	-	None	-	3,281,415,108	6,562,830,217	Note 3
10	Foxconn Brasil Industria e Comercio Ltda.	Foxconn MOEBG Industria de Eletronicos Ltda.	Other Receivables	Y	3,700,864	-	-	N/A	2	-	Business operation	-	None	-	39,501,878	79,003,756	Note 3
11	Foxconn Hon Hai Technology India Mega Development Private Limited	Yuzhan Technology (India) Private Limited	Other Receivables	Y	29,211	29,211	29,211	8.08	2	-	Business operation	-	None	-	43,705,977	43,705,977	Note 3
12	Foxconn Infinite Pte. Ltd.	Jusda International Limited	Other Receivables	Y	327,900	327,900	327,900	7.25321	2	-	Business operation	-	None	-	143,853,561	287,707,121	Note 3
13	Foxconn SA B.V.	Foxconn Rus, LLC	Other Receivables	Y	11,533	11,363	11,363	6.60	2	-	Business operation	-	None	-	487,308	974,616	Note 3
14	Foxconn Singapore Pte Ltd	PCE Paragon Solutions (Mexico) S.A. de C.V.	Other Receivables	Y	1,264,340	-	-	N/A	2	-	Business operation	-	None	-	228,523,032	457,046,064	Note 3
15	PCE Technology de Juarez S.A. de C.V.	PCE Paragon Solutions (Mexico) S.A. de C.V.	Other Receivables	Y	591,120	590,220	590,220	5.00	2	-	Business operation	-	None	-	29,272,445	58,544,890	Note 3
16	Smart Technologies Corporation	Smart Technologies ULC	Other Receivables	Y	829,210	827,948	827,948	5.00	2	-	Business operation	-	None	-	3,832,248	7,664,496	Note 3
17	Smart Technologies Inc.	Smart Technologies ULC	Other Receivables	Y	5,755,360	5,550,549	5,550,549	0.000~5.000	2	-	Business operation	-	None	-	17,424,565	29,040,942	Note 3
18	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Other Receivables	Y	3,181,500	3,134,600	3,134,600	2.415	2	-	Business operation	-	None	-	58,557,925	117,115,851	Note 3
19	Fuding Electronic Technology (Jiashan) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Other Receivables	Y	3,873,280	3,671,960	3,671,960	2.50	2	-	Business operation	-	None	-	82,467,455	164,934,910	Note 3
19	Fuding Electronic Technology (Jiashan) Co., Ltd.	Beijing HengYu New Energy Auto Rental Co., Ltd.	Other Receivables	Y	159,984	157,626	157,626	4.00	2	-	Business operation	-	None	-	4,123,373	16,493,491	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2024	Balance at December 31, 2024	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
														Item			
20	Ur Materials Industry (Shenzhen) Co., Ltd.	Guangzhou Ur Materials Technology Co., Ltd.	Other Receivables	Y	\$ 63,630	\$ 62,692	\$ 62,692	3.105	2	\$ -	Business operation	\$ -	None	\$ -	\$ 3,543,967	\$ 7,087,934	Note 3
21	Bharat FIH Limited	Rising Stars Hi-Tech Private Limited	Other Receivables	Y	2,628,500	-	-	N/A	2	-	Business operation	-	None	-	23,095,424	46,190,847	Note 6
21	Bharat FIH Limited	WOWTEK Technology India Private Limited	Other Receivables	Y	977,000	959,000	959,000	7.16	2	-	Business operation	-	None	-	23,095,424	46,190,847	Note 6
22	FIH Mobile Limited	Chief Expertise Limited	Other Receivables	Y	3,604,505	3,599,017	3,599,017	0.00	2	-	Business operation	-	None	-	4,789,836	19,159,343	Note 6
22	FIH Mobile Limited	TNS Limited	Other Receivables	Y	3,125,300	3,120,541	3,120,541	0.00	2	-	Business operation	-	None	-	4,789,836	19,159,343	Note 6
22	FIH Mobile Limited	Wonderful Stars Pte. Ltd.	Other Receivables	Y	1,302,000	1,116,204	1,116,204	0.00	2	-	Business operation	-	None	-	4,789,836	19,159,343	Note 6
23	Honxun Electrical Industry (Hangzhou) Co., Ltd.	FIH (TianJin) Precision Industry Co., Ltd.	Other Receivables	Y	136,350	134,340	134,340	3.45	2	-	Business operation	-	None	-	20,052,823	40,105,647	Note 6
23	Honxun Electrical Industry (Hangzhou) Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	4,477,770	2,642,020	2,642,020	2.345~2.415	2	-	Business operation	-	None	-	20,052,823	40,105,647	Note 6
24	FIH Precision Component (Beijing) Co., Ltd.	TNS Mobile (Beijing) Co., Ltd.	Other Receivables	Y	1,164,280	1,164,280	1,164,280	2.345	2	-	Business operation	-	None	-	15,577,209	31,154,419	Note 6
24	FIH Precision Component (Beijing) Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	7,627,900	3,224,160	3,224,160	2.415	2	-	Business operation	-	None	-	15,577,209	31,154,419	Note 6
25	FIH Precision Electronics (Langfang) Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	6,603,580	6,537,880	6,537,880	2.345	2	-	Business operation	-	None	-	27,967,227	55,934,455	Note 6
26	Guizhou FIH Precision Electronics Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	2,487,650	2,462,900	2,462,900	2.345	2	-	Business operation	-	None	-	5,311,603	10,623,206	Note 6
27	FIT Voltaira Autokabel Gruppe GmbH	Auto Kabel of North America Inc.	Other Receivables	Y	1,877,700	1,877,700	1,707,000	5.40	2	-	Business operation	-	None	-	15,759,331	31,518,662	Note 4

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2024	Balance at December 31, 2024	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
							Item						Value				
28	FIT Voltaira Group GmbH	FIT Voltaira Morocco SARL	Other Receivables	Y	\$ 477,960	\$ 477,960	\$ 477,960	5.90	2	\$ -	Business operation	\$ -	None	\$ -	\$ 4,764,439	\$ 9,528,877	Note 4
29	Foxconn Interconnect Technology Singapore Pte. Ltd.	FIT Voltaira Group GmbH	Other Receivables	Y	655,800	655,800	655,800	5.52	2	-	Business operation	-	None	-	18,913,255	37,826,509	Note 4
29	Foxconn Interconnect Technology Singapore Pte. Ltd.	FIT Voltaira Morocco SARL	Other Receivables	Y	328,400	-	-	N/A	2	-	Business operation	-	None	-	18,913,255	37,826,509	Note 4
29	Foxconn Interconnect Technology Singapore Pte. Ltd.	Sound Solutions (Hong Kong) Co., Limited	Other Receivables	Y	700,067	700,067	700,067	5.52	2	-	Business operation	-	None	-	18,913,255	37,826,509	Note 4
30	Foxconn OE Technologies Singapore Pte. Ltd.	Foxconn Interconnect Technology Singapore Pte. Ltd.	Other Receivables	Y	656,800	655,800	655,800	0.00	2	-	Business operation	-	None	-	720,064	1,440,128	Note 4
31	Fuding Precision Component (Shenzhen) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	1,578,495	1,578,495	1,578,495	3.10	2	-	Business operation	-	None	-	3,601,353	7,202,706	Note 4
32	Fuyu Electronical Technology (Huaian) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	1,253,840	1,253,840	1,253,840	3.10~3.45	2	-	Business operation	-	None	-	3,101,347	6,202,694	Note 4
33	ShunYun Technology Holdings Limited	ShunYun Technology Holdings (Hong Kong) Limited	Other Receivables	Y	146,276	-	-	N/A	2	-	Business operation	-	None	-	7,283,196	7,283,196	Note 5
34	Shenzhen Fertile Plan International Logistics Co., Ltd.	Guangxi Yuchi Zhilian Technology Co., Ltd.	Other Receivables	Y	499,950	-	-	N/A	2	-	Business operation	-	None	-	8,611,948	17,223,897	Note 3
35	Jusda Supply Chain Management International Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Other Receivables	Y	1,612,080	1,612,080	1,253,840	2.50	2	-	Business operation	-	None	-	2,681,983	10,727,933	Note 7
35	Jusda Supply Chain Management International Co., Ltd.	Guangxi Yuchi Zhilian Technology Co., Ltd.	Other Receivables	Y	649,935	640,354	640,354	2.80	2	-	Business operation	-	None	-	2,681,983	10,727,933	Note 7

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2024	Balance at December 31, 2024	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
35	Jusda Supply Chain Management International Co., Ltd.	Jusda Energy Technology (Shanghai) Co., Ltd.	Other Receivables	Y	\$ 66,120	\$ -	\$ -	N/A	2	\$ -	Business operation	\$ -	None	\$ -	\$ 2,681,983	\$ 10,727,933	Note 7
36	Foxconn Technology (India) Private Limited	Yuzhan Technology (India) Private Limited	Other Receivables	Y	629,871	629,871	629,871	8.00	2	-	Purchase equipment/ Business operation	-	None	-	205,629,577	342,715,961	Note 8
37	IPL International Limited	Focus PC Enterprises Limited	Other Receivables	Y	23,388,148	12,512,664	12,512,664	0.00	2	-	Business operation	-	None	-	205,629,577	342,715,961	Note 8
37	IPL International Limited	Cloud Network Technology Kft.	Other Receivables	Y	23,283,560	23,248,110	22,592,310	0.0000~6.1496	2	-	Business operation	-	None	-	205,629,577	342,715,961	Note 8
37	IPL International Limited	Foxconn CZ S.R.O.	Other Receivables	Y	13,116,000	13,116,000	6,558,000	0.00	2	-	Business operation	-	None	-	205,629,577	342,715,961	Note 8
37	IPL International Limited	Ingrasys Technology Mexico S.A. de C.V.	Other Receivables	Y	3,285,558	3,285,558	3,285,558	0.00	2	-	Purchase equipment/ Business operation	-	None	-	205,629,577	342,715,961	Note 8
37	IPL International Limited	Likom de Mexico S.A. de C.V.	Other Receivables	Y	655,800	655,800	49,185	0.00	2	-	Business operation	-	None	-	205,629,577	342,715,961	Note 8
38	Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Other Receivables	Y	6,817,500	6,717,000	6,717,000	2.17	2	-	Business operation	-	None	-	205,629,577	342,715,961	Note 8

Note 1: The ceiling on total loans granted by the Company to all parties is 40% of the net assets value of the Company; the ceiling on single loan granted by the Company to all parties is 10% of the net assets value of Company. The Company provides loans to Hyield Venture Capital Co., Ltd., Bon Shin International Investment Co., Ltd., Hon Chi International Investment Co., Ltd., Hon Yuan International Investment Co., Ltd., and Lin Yih International Investment Co., Ltd., with a shared limit no more than NT\$5 billion. Since there is no company that the Company has granted loans to, Hyield Venture Capital Co., Ltd. acts as the representative of the borrower to disclose. When the Company actually grants loans to, the actual amount of loans will be disclosed.

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

Note 3: The policy for loans granted mutually between overseas subsidiaries of which the Company directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by an overseas subsidiary to all overseas subsidiaries is 400% of the net assets value of lender; limit on loans granted by an overseas subsidiary to a single overseas subsidiary is 200% of the net assets value of lender. The ceiling on total loans granted by an overseas subsidiary to all parties is 40% of the net assets value of lender; the ceiling on single loan granted by an overseas subsidiary to all parties is 10% of the net assets value of lender. The policy for loans granted by Smart Technologies Corp. is as follows: ceiling on total loans to all parties is 400% of the Company's net assets; limit on loans to a single party is 200% of the Company's net assets. The policy for loans granted by Smart Technologies Inc. is as follows: ceiling on total loans to all parties is 1000% of the Company's net assets; limit on loans to a single party is 600% of the Company's net assets. The policy for loans granted by Foxconn Hon Hai Technology India Mega Development Private Limited is as follows: ceiling on total loans to all parties is 60% of the Company's net assets; the limit on loans to a single party is 60% 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. The policy for loans granted by FIT Voltaira Group GmbH, and FIT Voltaira Autokabel Gruppe GmbH (De) are as follows: ceiling on total loans to all parties is 400% of the Company's net assets; limit on loans to a single party is 200% of the Company's net assets.

- Note 5: The policy for loans granted by Shunsin Technology Holdings Limited is as follows: ceiling on total loans to all parties is 40% of the net assets value of Shunsin Technology Holdings Limited; limit on loans to a single party is 10% of the net assets value of Shunsin Technology Holdings Limited. The policy for loans granted by overseas subsidiaries of which Shunsin Technology Holdings Limited directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 400% of the net assets value of lender; limit on loans granted by a subsidiary to a single party is 200% of the net assets value of lender. The policy for loans granted by overseas subsidiaries of which Shunsin Technology Holdings Limited directly or indirectly holds 100% of their voting shares to Shunsin Technology Holdings Limited is as follows: ceiling on total loans granted by overseas subsidiaries is 400% of the net assets value of lender. The policy for loans granted by the controlling shareholder directly holds 100% of Shunyun Technology Holdings Limited is as follows: ceiling on total loans granted by Shunyun Technology Holdings Limited is 400% of the net assets value of lender.
- Note 6: The policy for loans granted by FIH Mobile Limited and its subsidiaries is as follows: ceiling on total loans to all parties is 40% of the net assets value of FIH Mobile Limited; limit on loans to a single party is 10% of the net assets value of FIH Mobile Limited. The policy for loans granted by overseas subsidiaries of which FIH Mobile Limited directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 400% of the net assets value of lender; limit on loans granted by a subsidiary to a single party is 200% of the net assets value of lender.
- Note 7: The policy for loans granted by Jusda Supply Chain Management International Co., Ltd. is as follows: ceiling on total loans to all parties is 40% of the net assets value of lender; limit on loans to a single party is 10% of the net assets value of lender.
- Note 8: The policy for loans granted by subsidiaries of which Foxconn Industrial Internet Co., Ltd. (FII) directly or indirectly holds 50% of their voting shares is as follows: ceiling on total loans granted by subsidiaries is 40% of the net assets value of FII; limit on loans granted by a subsidiary to a single party is 20% of the net assets value of FII. The policy for loans granted by overseas subsidiaries (outside Taiwan) of which Foxconn Industrial Internet Co., Ltd.(FII) directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 50% of the net assets value of FII; limit on loans granted by a subsidiary to a single party is 30% of the net assets value of FII. The policy for loans granted by subsidiaries of FII loan to FII is as follows: ceiling on total loans granted by overseas subsidiaries is 40% of the net assets value of lender; limit on loans granted by an overseas subsidiary to a single party is 40% of the net assets value of lender. The policy for loans granted by the subsidiaries of FII to subsidiaries of which FII directly or indirectly holds more than 50% of their voting shares or subsidiaries of which lender directly or indirectly holds more than 50% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 40% of the net assets value of lender; limit on loans granted by an overseas subsidiary to a single party is 20% of the net assets value of lender.
- Note 9: The net assets referred to above are based on the latest audited financial statements.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Provision of endorsements and guarantees to others  
December 31, 2024

Table 2

Expressed in thousands of TWD  
(Except as otherwise indicated)

No.	Endorser/ guarantor	Party being endorsed/guaranteed Company name	Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of December 31, 2024	Outstanding endorsement/ guarantee amount at December 31, 2024	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements /guarantees by parent company to subsidiary	Provision of endorsements /guarantees by subsidiary to parent company	Provision of endorsements /guarantees to the party in Mainland China	Footnote
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	2	\$ 822,600,783	\$ 39,408,000	\$ 39,348,000	\$ -	\$ -	2.39	\$ 1,645,201,565	Y	N	N	4、12、13
0	Hon Hai Precision Industry Co., Ltd.	AFE, Inc.	2	822,600,783	36,082,950	36,028,013	36,028,013	-	2.19	1,645,201,565	Y	N	N	4、13
0	Hon Hai Precision Industry Co., Ltd.	Foxconn EV System LLC	2	822,600,783	6,403,800	6,394,050	6,394,050	-	0.39	1,645,201,565	Y	N	N	4、13
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	2	822,600,783	154,348,000	154,113,000	62,628,900	-	9.37	1,645,201,565	Y	N	N	4、8、13
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, spol. s r.o.	2	822,600,783	5,328,000	5,121,000	341,400	-	0.31	1,645,201,565	Y	N	N	4、13
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	2	822,600,783	31,580,000	9,837,000	9,837,000	-	0.60	1,645,201,565	Y	N	N	4、8、13
0	Hon Hai Precision Industry Co., Ltd.	Fuyu properties (Shanghai) Co., Ltd.	2	822,600,783	2,570,813	2,540,512	2,540,512	-	0.15	1,645,201,565	Y	N	Y	4、13

No.	Endorser/ guarantor	Party being endorsed/guaranteed Company name	Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of December 31, 2024	Outstanding endorsement/ guarantee amount at December 31, 2024	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements /guarantees by parent company to subsidiary	Provision of endorsements /guarantees by subsidiary to parent company	Provision of endorsements /guarantees to the party in Mainland China	Footnote
1	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Lankao YuFu Precision Technology Co., Ltd.	3	\$ 174,197,033	\$ 960,556	\$ 223,318	\$ 223,318	\$ -	0.01	\$ 174,197,033	N	N	Y	5、 13
2	Jusda International Limited	Jusda Europe s.r.o.	2	11,546,735	370,307	355,920	355,920	-	0.02	11,546,735	N	N	N	7、 13
2	Jusda International Limited	Jusda Supply Chain Management Mexico, S. de R.L. de C.V.	2	11,546,735	410,500	409,875	409,875	-	0.02	11,546,735	N	N	N	7、 13
3	Smart Technologies Inc.	Smart Technologies ULC	3	329,040,313	1,477,800	1,475,550	-	-	0.09	822,600,783	N	N	N	5、 13
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Shenzhen Fu Rong Inclusive Finance Co., Ltd.	3	96,623,920	6,476,625	-	-	-	0.00	96,623,920	N	N	Y	5、 13
5	Foxconn Industrial Internet Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	2	342,715,961	117,180,000	16,395,000	16,395,000	-	1.00	685,431,923	N	N	N	6、 13
6	FIH Mobile Limited	FIH (Hong Kong) Limited	2	47,898,357	9,837,000	9,837,000	-	-	0.60	47,898,357	N	N	N	9、 13
7	FIH Mexico Industry S.A. de C.V.	FIH (Hong Kong) Limited	3	3,318,920	1,893,045	-	-	-	0.00	6,637,839	N	N	N	9、 13
8	S&B Industry Inc.	FIH (Hong Kong) Limited	3	2,742,804	821,000	-	-	-	0.00	5,485,608	N	N	N	9、 13
9	Great Promote Limited	FIH (Hong Kong) Limited	3	141,920	328,400	-	-	-	0.00	283,839	N	N	N	9、 13
10	Extra High Enterprises Limited	FIH (Hong Kong) Limited	3	802,165	426,920	-	-	-	0.00	1,604,330	N	N	N	9、 13

No.	Endorser/ guarantor	Party being endorsed/guaranteed Company name	Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of December 31, 2024	Outstanding endorsement/ guarantee amount at December 31, 2024	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements /guarantees by parent company to subsidiary	Provision of endorsements /guarantees by subsidiary to parent company	Provision of endorsements /guarantees to the party in Mainland China	Footnote
11	Foxconn (Far East) Limited	Foxconn Slovakia, spol. s r.o.	3	\$1,640,707,554	\$ 9,837,000	\$ 9,837,000	\$ -	\$ -	0.60	\$ 1,640,707,554	N	N	N	5、 10、 13
11	Foxconn (Far East) Limited	eCMMS Precision Singapore Pte. Ltd.	3	1,640,707,554	9,291,600	-	-	-	0.00	1,640,707,554	N	N	N	5、 10、 13
11	Foxconn (Far East) Limited	Foxteq Singapore Pte.Ltd.	3	1,640,707,554	311,712	-	-	-	0.00	1,640,707,554	N	N	N	5、 10、 13
11	Foxconn (Far East) Limited	Foxconn EV Technology Inc.	3	1,640,707,554	6,568,000	-	-	-	0.00	1,640,707,554	N	N	N	5、 13
12	Hyield Venture Capital Co., Ltd.	Foxconn EV Singapore Holdings Pte. Ltd.	2	30,797,843	15,000,000	-	-	-	0.00	30,797,843	N	N	N	4、 13
13	Foxconn Interconnect Technology GmbH	FIT Voltaira Autokabel Gruppe GmbH	2	13,714,670	2,575,200	-	-	-	0.00	13,714,670	Y	N	N	11、 13

Note 1: Having business relationship.

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

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

Note 4: The total endorsements and guarantees of the Company to others should not be in excess of the Company's net assets, and for a single party should not be in excess of 50% of the Company's net assets. The total endorsements and guarantees of the Company and its subsidiaries to others as a whole should not be in excess of the Company's net assets, and for a single enterprise should not be in excess of 50% of the Company's net assets. The endorsements and guarantees of the Company's domestic subsidiaries should not be in excess of 100% of the endorser/guarantor's net assets for a single party, and the total amount of endorsements and guarantees should not be in excess of 100% of the endorser/guarantor's net assets.

Note 5: The total endorsements and guarantees of overseas subsidiaries of which the Company directly or indirectly holds 100% of their voting shares to others should not be in excess of 100% the endorser/guarantor's net assets, and for a single party should not be in excess of 100% of the endorser/guarantor's net assets. The total endorsements and guarantees of Smart Technologies Inc. to others should not be in excess 50% of the Company's net assets, and for a single party should not be in excess of 20% of the Company's net assets.

Note 6: The total endorsements and guarantees of Foxconn Industrial Internet Co., Ltd. (FII) and its subsidiaries to others should not be in excess of the endorser/guarantor's net assets, and for a single party should not be in excess 50% of the endorser/guarantor's net assets.

Note 7: The total endorsements and guarantees of Jusda Supply Chain Management International Co., Ltd. to others should not be in excess of its net assets, and for a single party should not be in excess of its net assets. The total endorsements and guarantees of Jusda Supply Chain Management International Co., Ltd. and its subsidiary to others should not be in excess of the endorser/guarantor's net assets, and for a single party should not be in excess of the endorser/guarantor's net assets.

Note 8: Foxconn (Far East) Limited, Competition Team Technologies Limited, Foxconn Singapore Pte Ltd, eCMMS Precision Singapore Pte. Ltd. and Falcon Precision Trading Pte. Ltd. share the limit of guarantees on medium-term note (MTN) issuance platform of US\$5 billion, of which Competition Team Technologies Limited has utilised US\$300 million, and the other three corporations including Foxconn Singapore Pte Ltd, eCMMS Precision Singapore Pte. Ltd. and Falcon Precision Trading Pte. Ltd. have not utilised the limit of guarantees. In order to avoid duplicate announcements, the remaining amount of US\$4.7 billion is hereby included in the calculation of Foxconn (Far East) Limited.



Note 9: FIH Mobile Limited and its 100% subsidiaries, FIH (Hong Kong) Limited, FIH Mexico Industry S.A. 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 S.A. de C.V., FIH (Hong Kong) Limited, S&B Industry, Inc., Great Promote Limited, Eliteday Enterprises Limited, Extra High Enterprises Limited, and FIH Co., Ltd. is 200% of its own net asset value, and the ceiling of a single party is 100% of its own net asset value. The above table separately discloses the portion of the endorsement/guarantees provided by FIH Mobile Limited and its subsidiaries in respect of bank debts that have drawn down and are attributable to the respective subsidiaries as a result of the shared limit. The remaining shared limit is included in FIH Mobile Limited's. The net asset value of the endorser/guarantor is used to calculate the limit. Since no company has incurred bank debts, FIH (Hong Kong) Limited acts as the representative of the guarantor. When a company actually incurs bank debts, the actual amount of debts will be disclosed.

The limit on endorsements/guarantees is calculated as follows:

Company name	Limit on endorsements/ guarantees provided for a single party	Ceiling on total amount of endorsements/guarantees provided
FIH Mobile Limited	47,898,357	47,898,357
FIH Mexico Industry S.A. de C.V.	3,318,920	6,637,839
S&B Industry, Inc.	2,742,804	5,485,608
Great Promote Limited	141,920	283,839
Eliteday Enterprises Limited	15,768	31,536
Extra High Enterprises Limited	802,165	1,604,330
FIH Co., Ltd.	2,381,935	4,763,870
FIH ( Hong Kong ) Limited	-	-

Note 10: Foxconn (Far East) Limited endorse the bank debts for Foxconn Singapore Pte Ltd, Foxconn Slovakia, Spol. s r.o., Competition Team Ireland Limited., eCMMS Precision Singapore Pte. Ltd., Foxconn Infinite Pte. Ltd. and Foxteq Singapore Pte. Ltd. The ceiling on the total amount of endorsements/ guarantees is USD 300 million. Since no company has incurred bank debts so far, the unused remaining facilities were disclosed with Foxconn Slovakia, Spol. s r.o. as the guarantee. When a company actually incurs bank debts, the actual amount of debts incurred will be disclosed.

Note 11: The total endorsements and guarantees of Foxconn Interconnect Technology GmbH to others should not be in excess of 100% of Foxconn Interconnect Technology GmbH's net assets, and for a single party should not be in excess of 100% of Foxconn Interconnect Technology GmbH's net assets.

Note 12: Three corporations including Foxconn Singapore Pte Ltd, eCMMS Precision Singapore Pte. Ltd., and Falcon Precision Trading Pte. Ltd. jointly applied for a syndicated credit facility, sharing the limit of guarantees on Hon Hai of USD 1.2 billion. Currently, Foxconn Singapore Pte Ltd. acts as the representative of the guarantor. When a company actually incurs bank debts, the actual amount of debts will be disclosed.

Note 13: 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, 2024

Table 3

Expressed in thousands of TWD  
(Except as otherwise indicated)

		As of December 31, 2024						
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	(1)	111,947	\$ 1,606,449	1	\$ 1,606,449	
"	Shieh Yong Investment Co., Ltd.	None	(1)	31,602	302,757	2	302,757	
"	Usun Technology Co., Ltd.	None	(1)	5,180	238,280	8	238,280	
"	Amphastar Pharmaceuticals, Inc.	None	(1)	132	160,799	-	160,799	
"	Ceer National Automotive Company	None	(1)	38,730	2,168,478	8	2,168,478	
"	Sonatus, Inc.	None	(1)	2,000	251,903	-	251,903	
"	Far EasTone Telecommunications Co., Ltd.	None	(1)	117,084	10,467,272	3	10,467,272	
"	Poro Technologies Ltd.	None	(1)	17	163,625	-	163,625	
"	Shin Kong Life unsecured cumulative subordinated corporate bonds	None	(3)	-	1,600,000	-	1,600,000	
"	Others (Note 3)	None	(1)	-	37,089	-	37,089	
Bon Shin International Investment Co., Ltd. and subsidiaries	Simple Technology Co., Ltd.	None	(1)	7,730	3,068,988	4	3,068,988	
"	Fitipower Integrated Technology Inc.	None	(1)	6,559	1,524,909	5	1,524,909	
"	G-TECH Optoelectronics Corporation	None	(1)	1,300	43,225	1	43,225	
"	Far EasTone Telecommunications Co., Ltd.	None	(1)	66	5,920	-	5,920	
"	HH-CTBC Partnership, L.P.	None	(2)	-	58,403	-	58,403	
"	Shin Kong Life unsecured cumulative subordinated corporate bonds	None	(3)	-	270,000	-	270,000	
"	Others (Note 3)	None	(1)(2)	-	62,891	-	62,891	
Hon Yuan International Investment Co., Ltd.	G-TECH Optoelectronics Corporation	None	(1)	6,750	224,432	4	224,432	
"	CyberTAN Technology Inc.	Other related party	(1)	6,694	225,265	2	225,265	
"	Fitipower Integrated Technology Inc.	None	(1)	579	134,652	-	134,652	
"	Usun Technology Co., Ltd.	None	(1)	784	36,064	1	36,064	
"	Others (Note 3)	None	(1)	-	82,646	-	82,646	
Lin Yih International Investment Co., Ltd. and subsidiaries	HH-CTBC Partnership, L.P.	None	(2)	-	525,629	-	525,629	
"	Heng Fong Energy Co., Ltd.	None	(1)	20,500	199,573	10	199,573	
"	Others (Note 3)	None	(1)(2)	-	71,198	-	71,198	

As of December 31, 2024								
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Hyield Venture Capital Co., Ltd. and subsidiaries	Innolux Corporation	Other related party	(1)	130,394	\$ 1,871,147	2	\$ 1,871,147	
"	Simplo Technology Co., Ltd.	None	(1)	8,215	3,261,221	4	3,261,221	
"	Taiwan Mobile Co., Ltd.	None	(1)	31,974	3,629,077	1	3,629,077	
"	Usun Technology Co., Ltd.	None	(1)	3,836	176,456	6	176,456	
"	Giga Solar Materials Corporation	None	(1)	9,265	590,213	10	590,213	
"	Yonglin Life Technology Fund I, L.P.	None	(2)	-	109,107	-	109,107	
"	G-TECH Optoelectronics Corporation	None	(1)	6,464	214,940	3	214,940	
"	CyberTAN Technology Inc.	Other related party	(1)	10,035	337,689	3	337,689	
"	Fitipower Integrated Technology Inc.	None	(1)	8,352	1,941,840	7	1,941,840	
"	Far EasTone Telecommunications Co., Ltd.	None	(1)	28,121	2,514,024	1	2,514,024	
"	Biolmpact Equities Master Fund, LP	None	(2)	-	818,122	-	818,122	
"	Shin Kong Life unsecured cumulative subordinated corporate bonds	None	(3)	-	270,000	-	270,000	
"	Others (Note 3)	None	(1)(2)	-	273,846	-	273,846	
Hon Chi Venture Capital Co., Ltd. and subsidiaries	G-TECH Optoelectronics Corporation	None	(1)	5,163	171,680	3	171,680	
"	Fitipower Integrated Technology Inc.	None	(1)	6,184	1,437,780	5	1,437,780	
"	Far EasTone Telecommunications Co., Ltd.	None	(1)	34	3,024	-	3,024	
"	Shin Kong Life unsecured cumulative subordinated corporate bonds	None	(3)	-	280,000	-	280,000	
"	Others (Note 3)	None	(1)	-	8	-	8	
Foxconn (Far East) Limited and subsidiaries	Dataa Robotics, Inc.	None	(1)	2,055	111,486	1	111,486	
"	Galaxy Digital Holdings Ltd.	None	(1)	4,337	2,472,803	1	2,472,803	
"	HMD Global Oy	None	(1)	813	911,562	12	911,562	
"	IDG China Capital Fund III, L.P.	None	(2)	-	4,441,494	-	4,441,494	
"	HOPU-ARM Innovation Fund, L.P.	None	(2)	-	806,745	-	806,745	
"	Dongguan U-Bond Material Technology Co., Ltd.	None	(1)	2,750	177,649	3	177,649	
"	Megvii Technology Limited	None	(1)	22,758	232,598	-	232,598	
"	SK Inc.	None	(1)	2,450	7,394,883	3	7,394,883	
"	Skycus China Fund, L.P.	None	(2)	-	2,048,567	-	2,048,567	
"	Softbank Vision Fund, L.P.	None	(2)	-	12,532,354	-	12,532,354	
"	Visionnaire Ventures Fund II, L.P.	None	(2)	-	774,848	-	774,848	
"	DiDi Global Inc.	None	(1)	12,543	1,484,691	-	1,484,691	
"	Henan Ancai Hi-Tech Co., Ltd.	None	(1)	147,013	2,936,118	13	2,936,118	

Table 3 Page 2

		As of December 31, 2024						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	
oxconn (Far East) Limited and subsidiaries	Shenzhen Yuto Packaging Technology Co., Ltd.	None	(1)	2,340	\$ 283,968	-	\$ 283,968	
"	Contemporary Amperex Technology Co., Limited	None	(1)	28,779	34,280,328	1	34,280,328	
"	China Unicom Smart Connection Technology Co., Ltd.	None	(1)	6,800	283,769	3	283,769	
"	Plume Design, Inc.	None	(1)	6,006	511,890	1	511,890	
"	Nuwa Robotics Corp.	None	(1)	79,152	354,960	-	354,960	
"	Livingstone Fund, L.P.	None	(2)	-	340,140	-	340,140	
"	China Harmony New Energy Auto Holding Ltd.	None	(2)	128,734	304,368	8	304,368	
"	IDG Breyer Capital Fund, L.P.	None	(2)	-	21,225,821	-	21,225,821	
"	Smart Growth Fund	None	(2)	-	267,831	-	267,831	
"	Guangdong Hongfu Xinghe Company-Red Earth Fund	None	(2)	-	190,350	-	190,350	
"	Agile Robots AG	None	(1)	358,185	2,142,612	2	2,142,612	
"	Lansus Technologies Inc.	None	(2)	-	194,817	-	194,817	
"	Provenance Blockchain Inc.	None	(1)	1,430,669	412,822	-	412,822	
"	Wisconn Valley Ventures, L.P.	None	(2)	-	353,269	-	353,269	
"	AI Fund, L.P.	None	(2)	-	271,468	-	271,468	
"	GTM Capital Healthcare Fund L.P.	None	(2)	-	439,797	-	439,797	
"	Southeast Digital Transformation Investment (Putian) Partnership	None	(1)	25,000	111,950	-	111,950	
"	Shanghai Sermatec Energy Technology Co., Ltd.	None	(1)	60,000	268,680	2	268,680	
"	Ramon Space Ltd.	None	(1)	58,479	262,253	8	262,253	
"	Usun Technology Co., Ltd.	None	(1)	177	10,177	-	10,177	
"	Translink Capital Partners IV, L.P.	None	(1)	-	78,696	-	78,696	
"	Indigo Technologies, Inc.	None	(2)	3,341	362,057	-	362,057	
"	Beijing Xiaoqu Zhipin Technology Co., Ltd.	None	(1)	-	175,584	5	175,584	
"	Yibin Hexie Green Industry Development Equity Investment Partnership (Limited Partnership)	None	(2)	-	474,042	-	474,042	
"	Autotalks Ltd.	None	(2)	-	286,191	-	286,191	
"	Origin Wireless, Inc.	None	(1)	3,512	570,624	14	570,624	
"	Shenzhen Asiatek Technology Co.Ltd	None	(1)	5,580	136,500	4	136,500	
"	Figure Technology Solutions, Inc.	None	(2)	2,403	139,288	-	139,288	
"	Pegasus Holdings Limited	None	(2)	4,275	140,177	-	140,177	
"	Innovation New Material Technology Co., Ltd.	None	(2)	66,519	1,149,784	2	1,149,784	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	295,110	-	295,110	

Table 3 Page 3

				As of December 31, 2024				
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn (Far East) Limited and subsidiaries	USD Denominated Callable Fixed Rate Notes	None	(3)	-	\$ 295,110	-	\$ 295,110	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	295,110	-	295,110	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	295,110	-	295,110	
"	USD 3 Years Callable Notes	None	(3)	-	295,110	-	295,110	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	295,110	-	295,110	
"	Others (Note 3)	None	(1)(2)	-	1,783,465	-	1,783,465	
Foxconn Infinite Pte. Ltd. and subsidiaries	500 Startups III, L.P.	None	(2)	-	387,278	-	387,278	
"	S.A.S. Dragon Holdings Ltd.	None	(1)	124,000	2,189,048	19	2,189,048	
"	Dataa Robotics, Inc.	None	(1)	20,619	117,170	1	117,170	
"	Sinovation Fund III, L.P.	None	(2)	-	1,558,823	-	1,558,823	
"	Nautilus Venture Partners Fund I, L.P.	None	(2)	-	1,018,041	-	1,018,041	
"	Playground Global, LLC	None	(2)	-	356,026	-	356,026	
"	Playground Ventures II, L.P.	None	(2)	-	5,274,644	-	5,274,644	
"	Playground Ventures, L.P.	None	(2)	-	3,884,810	-	3,884,810	
"	Riverwood Capital Partners, L.P.	None	(2)	-	137,272	-	137,272	
"	Silverlink Capital, L.P.	None	(2)	-	1,395,819	-	1,395,819	
"	Sinovation Fund IV, L.P.	None	(2)	-	1,671,378	-	1,671,378	
"	Softbank Vision Fund, L.P.	None	(2)	-	12,532,354	-	12,532,354	
"	TJ 2015. Fund, L.P.	None	(2)	-	675,508	-	675,508	
"	Translink Capital Partners II, L.P.	None	(2)	-	293,682	-	293,682	
"	Translink Capital Partners III, L.P.	None	(2)	-	505,289	-	505,289	
"	Translink Capital Partners IV, L.P.	None	(2)	-	183,743	-	183,743	
"	Celesta Capital II-A, L.P.	None	(2)	-	3,553,392	-	3,553,392	
"	Celesta Capital III, L.P.	None	(2)	-	1,477,391	-	1,477,391	
"	AI Fund, L.P.	None	(2)	-	495,075	-	495,075	
"	Sinovation Disrupt Fund, L.P.	None	(2)	-	540,783	-	540,783	
"	FG Venture, L.P.	None	(2)	-	127,975	-	127,975	
"	Walden Catalyst Ventures, L.P.	None	(2)	-	439,035	-	439,035	
"	Playground Ventures III, L.P.	None	(2)	-	452,909	-	452,909	
"	Credo Technology Group Holding Ltd.	None	(1)	204	449,693	-	449,693	
"	Kneron Holding Corporation	None	(1)	1,875	159,635	-	159,635	

Table 3 Page 4

As of December 31, 2024								
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn Infinite Pte. Ltd. and subsidiaries	Sinovation Fund V, L.P.	None	(2)	-	\$ 262,036	-	\$ 262,036	
"	Marvell Technology, Inc.	None	(2)	57	204,975	-	204,975	
"	Nuwa Robotics Corp.	None	(1)	350	22,511	-	22,511	
"	Walden Technology Ventures IV, L.P.	None	(2)	-	132,490	-	132,490	
"	Ejoule International Limited	None	(1)	23,256	101,004	-	101,004	
"	Deutsche Bank USD Denominated Callable Fixed Rate Notes	None	(3)	-	295,110	-	295,110	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	295,110	-	295,110	
"	USD Denominated Callable Fixed Rate Notes	None	(3)	-	295,110	-	295,110	
"	Others (Note 3)	None	(1)(2)	-	481,788	-	481,788	
Margini Holdings Limited-B.V.I. subsidiaries	IDG Breyer Capital Fund GP Associates L.P.	None	(2)	-	470,067	-	470,067	
Foxconn EV Singapore Holdings Pte. Ltd. subsidiaries	ZF Foxconn Chassis Modules Gmbh	None	(2)	-	3,022,448	-	3,022,448	
Foxconn Singapore Pte Ltd and subsidiaries	Dagang Nexchange Berhad	None	(1)	120,000	360,888	3	360,888	
"	Others (Note 3)	None	(1)	-	78,750	-	78,750	

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, 2024

Table 4

Expressed in thousands of TWD  
(Except as otherwise indicated)

Investor	Marketable securities	General ledger account	Counterparty (Note 5)	Relationship with the investor (Note 5)	Transaction currency	Balance at January 1, 2024		Addition		Disposal				Balance at December 31, 2024		Footnote
						Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Selling price	Book value	Gain (loss) on disposal	Number of shares (in thousand shares)	Amount	
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Note 1	Hon Young Semiconductor Corporation	Note 6	TWD	515,800	\$ 5,158,000	77,700	\$ 777,000	-	\$ -	\$ -	-	593,500	\$ 5,935,000	Note 7
"	Foxconn Singapore Pte Ltd	Note 1	Foxconn Singapore Pte Ltd	Note 6	USD	2,440,587	1,797,032	2,130,514	1,603,937	-	-	-	-	4,571,101	3,400,969	Note 7
"	Altus Technology Inc.	Note 1	Altus Technology Inc.	Note 6	TWD	445,811	5,244,555	146,000	1,460,000	-	-	-	-	591,811	6,704,555	Note 7
"	Bon Shin International Investment Co., Ltd.	Note 1	Bon Shin International Investment Co., Ltd.	Note 6	TWD	1,533,630	5,497,500	100,000	1,000,000	-	-	-	-	1,927,802	6,497,500	Note 7
"	Foxconn Ev Singapore Holdings Pte. Ltd.	Note 1	Foxconn Ev Singapore Holdings Pte. Ltd.	Note 6	USD	-	-	412,626	412,626	-	-	-	-	412,626	412,626	Note 7
"	Ceer National Automotive Company	Note 3	-	-	USD	23,370	27,416	15,360	40,960	-	-	-	-	38,730	66,132	
Hon Yuan	PowerX Semiconductor Corporation	Note 1	PowerX Semiconductor Corporation	Note 6	TWD	251,460	251,460	196,020	980,100	-	-	-	-	447,480	1,231,560	Note 9
Hon Yuan and Bon Shin	Foxconn Technology Co., Ltd.	Note 1	Traded in open market	None	TWD	160,321	1,312,958	-	-	17,235	1,610,760	139,743	254,709	143,086	1,173,215	Note 7, 9
Hyield	SolidEdge Solution Inc.	Note 1	SolidEdge Solution Inc.	Note 6	TWD	77,300	773,000	42,900	429,000	-	-	-	-	120,200	1,202,000	Note 9
Hyield, Hon Yuan, Bon Shin and Hon Chi	Fitipower Integrated Technology Inc.	Note 3	-	-	TWD	23,097	5,947,507	-	-	1,423	378,389	360,186	-	21,674	5,039,182	Note 8
Foxconn (Far East) Limited and subsidiaries	VIZIO Holding Corporation	Note 3	-	-	USD	4,409	1,042,613	-	-	4,409	50,704	23,770	-	-	-	
"	Indigo Technologies Inc.	Note 3	-	-	USD	835	50,000	2,506	15,000	-	-	-	-	3,341	11,042	
"	Citigroup Fixed Income Securities	Note 4	-	-	USD	-	100,000	-	-	-	103,000	100,000	3,000	-	-	
"	Sakai SK Holdings Pte. Ltd.	Note 1	Sakai SK Holdings Pte. Ltd.	None	JPY	842,574	842,574	1,785,510	1,785,510	-	-	-	-	2,628,084	2,628,084	
"	Yibin Hexie Green Industry Development Equity Investment Partnership (Limited Partnership)	Note 2	-	-	RMB	-	-	-	125,000	-	-	-	-	-	105,860	

Investor	Marketable securities	General ledger account	Counterparty (Note 5)	Relationship with the investor (Note 5)	Transaction currency	Balance at January 1, 2024		Addition		Disposal			Balance at December 31, 2024		Footnote	
						Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Selling price	Book value	Gain (loss) on disposal	Number of shares (in thousand shares)		Amount
Foxconn (Far East) Limited and subsidiaries	Finance Trust Peng Yun Tian Hua Collection Fund	Note 4	-	-	RMB	-	\$ 575,000	-	-	-	\$ 594,227	\$ 575,000	\$ 19,227	-	\$ -	
"	Finance Trust Peng Yun Tian Hua Collection Fund Trust	Note 4	-	-	RMB	-	225,000	-	-	-	238,311	225,000	13,311	-	-	
"	Qingdao New Core Technology Co., Ltd.	Note 1	Qingdao New Core Technology Co., Ltd.	None	RMB	-	35,000	-	100,000	-	-	-	-	-	135,000	
"	Ccloud Electro Optics Technology Co., Ltd.	Note 1	Mr. Zhai Honggang	None	RMB	-	-	-	208,167	-	-	-	-	-	208,167	Note 8
"	Ccloud Electro Optics Technology Co., Ltd.	Note 1	Zibo Yingcai Investment Partnership Enterprise (Limited Partnership)	None	RMB	-	-	-	12,516	-	-	-	-	-	12,516	Note 8
"	SFA Semicon (Suzhou) Co., Ltd.	Note 1	SFA Semicon Co., Ltd. and Chun Can Capital Group	None	USD	-	-	-	17,890	-	-	-	-	-	17,890	
"	Joyspeed Global Cargo China Limited	Note 1	Wu's Limited	None	USD	-	9,168	-	59,447	-	-	-	-	-	68,615	
"	Auto-Kabel Verwaltungsgesellschaft mbH and subsidiaries	Note 1	Mr. Martin Mucha	None	EUR	-	-	-	71,089	-	-	-	-	-	71,089	
Foxconn EV Singapore Holdings Pte. Ltd. subsidiaries	ZF Foxconn Chassis Modules GmbH-common stock	Note 1	ZF Foxconn Chassis Modules GmbH	None	EUR	-	-	25	291,070	-	-	-	-	-	25	291,070
"	ZF Foxconn Chassis Modules GmbH-preferred stock	Note 2	-	-	EUR	-	-	-	90,156	-	-	-	-	-	88,531	
Foxconn Infinite Pte. Ltd. subsidiaries	Credo Technology Group Holding Ltd.	Note 2	-	-	USD	1,474	28,700	-	-	1,270	41,321	18,909	-	204	13,714	

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

Note 2: Code of general ledger account is "financial assets at fair value through profit or loss".

Note 3: Code of general ledger account is “financial assets at fair value through other comprehensive income”, its gain (loss) on disposal was from other comprehensive income directly transferred to retained earnings.

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

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

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

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



Note 8: The total amount of the Group's acquisition or sale of the same security has reached NT\$300 million or more.

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

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, 2024

Table 5

Expressed in thousands of TWD  
(Except as otherwise indicated)

Real estate acquired by	Real estate	Date of the event	Transaction currency	Transaction amount (in thousands)	Status of payment	Counterparty	Relationship	Information on prior transaction if the counterparty is a related party				Basis or reference used in setting the price	Purpose of acquisition and utilization	Other commitments
								Owner	Relationship with the issuer	Date of transfer	Amount			
FII AMC Mexico, S. de R.L. de C.V.	Land	2024/02/27	MXN	\$ 453,089	Paid in full.	Barba 5, Sociedad Cooperativa De Responsabilidad Limitada De Capital Variable EL Cajon De Barba, Sociedad Cooperativa De Responsabilidad Limitada De Capital Variable	None	Not applicable	Not applicable	Not applicable	Not applicable	Based on market price	Operational needs	None
Fulian Technology (Jiyuan) Co., Ltd.	Land and plant	2024/03/04	RMB	781,810	Paid in full.	Jiyuan Jikang Technology Co., Ltd.	None	Not applicable	Not applicable	Not applicable	Not applicable	Based on market price	Operational needs	None

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Purchases or sales of goods from or to related parties reaching NT\$100 million or 20% of paid-in capital or more  
For the year ended December 31, 2024

Expressed in thousands of TWD  
(Except as otherwise indicated)

Table 6

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances			Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)			Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Sales	\$ 17,024,715	1	Payment term 45~90 days	Note 1	Note 1	\$ 56,821,848	13	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	Sales	2,578,040	-	Net 90 days	Note 1	Note 1	1,031,094	-	
Hon Hai Precision Industry Co., Ltd.	Competition Team Technology (Vietnam) Company Limited	Subsidiary	Sales	973,983	-	Payment term 60 days	Note 1	Note 1	121,367	-	Note 2
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	11,313,006	-	Net 120 days	Note 1	Note 1	2,728,465	1	Note 2
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	692,401	-	Net 90 days	Note 1	Note 1	228,129	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Sales	811,610	-	Net 90 days	Note 1	Note 1	191,692	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Sales	186,241	-	Payment term 90 days	Note 1	Note 1	82,184	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	6,257,411	-	Payment term 45 days	Note 1	Note 1	4,587,509	1	Note 2
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	558,913	-	Net 60 days	Note 1	Note 1	49,640	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	Sales	1,509,076	-	Net 90 days	Note 1	Note 1	353,586	-	
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics (SZ) Co., Ltd.	Affiliate	Sales	471,670	-	Payment term 45 days	Note 1	Note 1	81,685	-	
Hon Hai Precision Industry Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Sales	178,567	-	Payment term 60 days	Note 1	Note 1	56,607	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Sales	992,817	-	Payment term 60 days	Note 1	Note 1	92,200	-	
Hon Hai Precision Industry Co., Ltd.	Suntain Co., Ltd.	Other related party	Sales	253,342	-	Net 30 days	Note 1	Note 1	15,934	-	

							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.	Sharp Hong Kong Limited	Affiliate	Sales	\$ 8,072,195	-	Payment term 45 days	Note 1	Note 1	\$ 1,305,489	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	245,267	-	Net 30 days	Note 1	Note 1	68,787	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	339,121,300	11	Payment term 30~90 days	Note 1	Note 1	(142,908,754)	(13)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Purchases	1,163,880,750	36	Net 30 days	Note 1	Note 1	\$(374,973,442)	(35)	Note 2
Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	649,822,512	20	Net 60 days	Note 1	Note 1	(277,369,661)	(26)	Note 2
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	262,296,863	8	Net 30 days	Note 1	Note 1	(64,176,551)	(6)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Purchases	414,101,934	13	Net 60 days	Note 1	Note 1	(166,438,568)	(15)	
Hon Hai Precision Industry Co., Ltd.	Nanning Funing Precision Electronics Co., Ltd.	Affiliate	Purchases	1,145,719	-	Net 30 days	Note 1	Note 1	(197,135)	-	
Hon Hai Precision Industry Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Purchases	1,033,938	-	Payment term 90 days	Note 1	Note 1	(448,484)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Purchases	1,845,688	-	Net 30 days	Note 1	Note 1	(152,077)	-	
Hon Hai Precision Industry Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Purchases	41,800,102	1	Net 90 days	Note 1	Note 1	(5,452,987)	(1)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Purchases	309,489	-	Payment term 90 days	Note 1	Note 1	-	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	315,137	-	Payment term 60 days	Note 1	Note 1	(118,046)	-	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	1,835,406	-	Payment term 90 days	Note 1	Note 1	(660,046)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	Purchases	1,708,642	-	Net 30 days	Note 1	Note 1	(3,135,056)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Processing, repair and molding costs	1,108,413	3	-	Note 1	Note 1	(342,048)	(3)	
									(Shown as other payables)		
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Repair costs	11,188,383	33	-	Note 1	Note 1	(4,648,938)	(45)	
									(Shown as other payables)		

Table 6 Page 2

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Repair costs	\$ 21,687,649	63	-	Note 1	Note 1	\$ (5,275,413)	(51)	
									(Shown as other payables)		
Hon Hai Precision Industry Co., Ltd.	CyberTAN Technology Inc.	Other related party	Processing and molding costs	192,879	1	-	Note 1	Note 1	(93,676)	-	
									(Shown as other payables)		
Shunsin Technology (Zhongshan) Limited	Shunsin Technology Holdings Limited	Subsidiary	Sales	530,940	36	Payment term 45 days	Note 1	Note 1	87,074	41	
Shanghai Futaitong International Logistics Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	112,198	13	Net 30 days	Note 1	Note 1	10,280	5	
Shanghai Futaitong International Logistics Co., Ltd.	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	154,251	18	Net 30 days	Note 1	Note 1	20,800	11	
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	452,105	69	Net 60 days	Note 1	Note 1	-	-	
Ambit Microsystem (Shanghai) Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	141,077	21	Net 60 days	Note 1	Note 1	8,153	6	
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	7,515,257	4	Payment term 90 days	Note 1	Note 1	3,571,766	13	
Ingrasys Technology Inc.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	172,210	-	Payment term 90 days	Note 1	Note 1	20,455	-	
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	82,903,012	41	Payment term 90 days	Note 1	Note 1	13,457,343	49	
Ingrasys Technology Inc.	BaiChang Technology Service (Tianjin) Co., Ltd.	Subsidiary	Sales	227,321	-	Payment term 90 days	Note 1	Note 1	184,111	1	
Ingrasys Technology Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	1,776,270	1	Payment term 30 days	Note 1	Note 1	229,666	1	
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	84,534,854	42	Payment term 60 days	Note 1	Note 1	7,472,971	27	
Ingrasys Technology Inc.	Cloud Network Technology Kft.	Subsidiary	Sales	617,002	-	Payment term 45 days	Note 1	Note 1	213,227	1	
Ingrasys Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	11,270,688	6	Payment term 30 days	Note 1	Note 1	28,277	-	
Ingrasys Technology Inc.	Garuda International Limited	Affiliate	Purchases	851,680	-	Payment term 75 days	Note 1	Note 1	(267,517)	(1)	

Table 6 Page 3

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)	
Ingrasys Technology Inc.	Boardtek Electronics Corporation	Affiliate	Purchases	\$ 526,857	-	Payment term 90 days	Note 1	Note 1	\$ (115,609)	-	
Jusda International Logistics (Taiwan) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	267,392	28	Payment term 60 days	Note 1	Note 1	47,205	21	
Jusda International Logistics (Taiwan) Co., Ltd.	Jusda International Limited	Subsidiary	Sales	331,454	34	Net 30 days	Note 1	Note 1	57,877	26	
Socle Technology Corp.	Lingyange Semiconductor, Inc.	Affiliate	Sales	2,058,093	29	Advance payment	Note 1	Note 1	-	-	
Synergy Integration Technology (Shanghai) Inc.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	131,653	80	Net 30 days	Note 1	Note 1	-	-	
Hong-Qi Mechatronics (Anhui) Co., Ltd.	Pan-International Precision Electronic Co., Ltd.	Affiliate	Purchases	130,510	32	Net 60 days	Note 1	Note 1	(16,455)	(29)	
Hon Lin Technology Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	1,796,180	53	Net 30 days	Note 1	Note 1	273,034	49	
Hon Lin Technology Co., Ltd.	Mega Well Limited	Subsidiary	Sales	1,308,294	38	Net 30 days	Note 1	Note 1	181,995	33	
Hon Lin Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	298,981	9	Net 30 days	Note 1	Note 1	102,319	18	
Foxtron Vehicle Technologies Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	203,250	3	Payment term 60 days	Note 1	Note 1	(22,475)	(2)	
Foxtron Vehicle Technologies Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	123,756	2	Payment term 60 days	Note 1	Note 1	(17,539)	(1)	
Foxtron Vehicle Technologies Co., Ltd.	YongLin Charity Foundation	Other related party	Sales	169,830	2	Net 45 days	Note 1	Note 1	-	-	
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	Sales	2,130,844	2	Payment term 90 days	Note 1	Note 1	555,975	2	
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	96,089,474	96	Net 120 days	Note 1	Note 1	28,323,855	95	
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Bharat FIH Limited	Subsidiary	Sales	101,701	-	Payment term 60 days	Note 1	Note 1	-	-	
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	WOWTEK Technology India Private Limited	Subsidiary	Sales	1,624,088	2	Payment term 60 days	Note 1	Note 1	708,975	2	
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Garuda International Limited	Affiliate	Purchases	1,405,054	2	Payment term 90 days	Note 1	Note 1	(391,202)	(2)	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	303,077	11	Payment term 60 days	Note 1	Note 1	43,112	2	

Table 6 Page 4

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)	
Futaijing Precision Electronics (Beijing) Co., Ltd.	Nextpert Inc.	Subsidiary	Sales	\$ 2,490,630	87	Net 161 days	Note 1	Note 1	\$ 1,900,125	98	
FIH Precision Electronics (Langfang) Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Subsidiary	Sales	135,190	4	Payment term 30 days	Note 1	Note 1	48,827	2	
FIH Precision Electronics (Langfang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	663,366	20	Payment term 30 days	Note 1	Note 1	108,731	5	
FIH Precision Electronics (Langfang) Co., Ltd.	Fushan Technology (Vietnam) Limited Liability Company	Subsidiary	Sales	151,283	5	Net 60 days	Note 1	Note 1	5,156	-	
FIH (Hong Kong) Limited	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Subsidiary	Sales	217,789	-	Payment term 60 days	Note 1	Note 1	4,587,801	22	
FIH (Hong Kong) Limited	Chiun Mai Communication Systems, Inc.	Subsidiary	Sales	117,551	-	Payment term 90 days	Note 1	Note 1	52,583	-	
FIH (Hong Kong) Limited	FIH Mexico Industry S.A. de C.V.	Subsidiary	Sales	824,510	1	Payment term 60 days	Note 1	Note 1	381,349	2	
FIH (Hong Kong) Limited	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Sales	215,812	-	Net 120 days	Note 1	Note 1	4,031,522	19	
FIH (Hong Kong) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	110,898	-	Payment term 45 days	Note 1	Note 1	52,061	-	
FIH (Hong Kong) Limited	General Interface Solution Limited	Affiliate	Purchases	149,736	-	Payment term 60 days	Note 1	Note 1	(83,239)	-	
FIH (Hong Kong) Limited	Innolux Corporation	Other related party	Purchases	195,564	-	Payment term 60 days	Note 1	Note 1	(29,022)	-	
FIH (Hong Kong) Limited	Pan-International Industrial Corp.	Affiliate	Purchases	335,204	-	Payment term 90 days	Note 1	Note 1	(85,416)	-	
FIH (Hong Kong) Limited	Garuda International Limited	Affiliate	Purchases	481,965	-	Payment term 90 days	Note 1	Note 1	(224,537)	-	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Sales	477,732	-	Net 25 days	Note 1	Note 1	75,733	-	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Purchases	880,175	1	Net 30 days	Note 1	Note 1	-	-	
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	Sales	7,385,827	5	Payment term 60 days	Note 1	Note 1	1,298,147	6	
Futaijing Precision Electronics Yantai Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	1,824,019	84	Payment term 30 days	Note 1	Note 1	-	-	
Futaijing Precision Electronics Yantai Co., Ltd.	Sharp Corporation	Affiliate	Purchases	110,474	6	Payment term 60 days	Note 1	Note 1	-	-	

Table 6 Page 5

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Futaijing Precision Electronics Yantai Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	\$ 243,444	13	Net 60 days	Note 1	Note 1	\$ -	-	
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	18,694,976	99	Payment term 120 days	Note 1	Note 1	4,712,567	100	
Bharat FIH Limited	Foxconn Technology (India) Private Limited	Subsidiary	Sales	230,590	3	Net 60 days	Note 1	Note 1	84,588	12	
Rising Stars Hi Tech Private Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	287,911	7	Payment term 60 days	Note 1	Note 1	15,580	3	
Focus PC Enterprises Limited	Mega Well Limited	Subsidiary	Sales	202,893	100	Net 30 days	Note 1	Note 1	116,118	100	
Precision Technology Investments Pte. Ltd.	Best Ever Industries Limited	Subsidiary	Sales	216,522	37	Payment term 90 days	Note 1	Note 1	50,044	17	
Precision Technology Investments Pte. Ltd.	Simply Smart Limited	Subsidiary	Sales	361,878	61	Net 30 days	Note 1	Note 1	243,209	83	
Foxconn Technology Group Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Subsidiary	Purchases	175,325	2	Net 90 days	Note 1	Note 1	(119)	-	
Foxconn Technology Group Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	253,601	4	Net 90 days	Note 1	Note 1	40,559	2	
Foxconn Technology Group Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	344,952	5	Net 90 days	Note 1	Note 1	121,155	6	
Foxconn Technology Group Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	135,901	2	Payment term 30 days	Note 1	Note 1	92,073	5	
Foxconn Technology Group Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	1,742,665	25	Payment term 90 days	Note 1	Note 1	556,957	28	
Foxconn Technology Group Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	227,811	3	Net 90 days	Note 1	Note 1	49,151	2	
Foxconn Technology Group Co., Ltd.	Ur Materials Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	189,519	3	Net 90 days	Note 1	Note 1	55,762	3	
Foxconn Technology Group Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	202,039	3	Net 60 days	Note 1	Note 1	89,605	4	
Foxconn Technology Group Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	121,773	2	Net 90 days	Note 1	Note 1	35,170	2	
Foxconn Technology Group Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Purchases	231,904	3	Net 90 days	Note 1	Note 1	(72,522)	(8)	
Foxconn Technology Group Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	199,841	2	Net 60 days	Note 1	Note 1	(39,477)	(4)	

Table 6 Page 6



Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Fuding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	\$ 12,330,618	83	Payment term 60 days	Note 1	Note 1	\$ 10,891,452	95	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	2,777,528	11	Payment term 90 days	Note 1	Note 1	302,385	4	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	Sales	175,239	1	Payment term 90 days	Note 1	Note 1	20,862	-	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	2,807,012	11	Payment term 30 days	Note 1	Note 1	1,313,393	16	
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	164,421,280	98	Net 45 days	Note 1	Note 1	21,359,928	88	
Triple Win Technology (Shenzhen) Co., Ltd.	Polight Technology (Foshan) Co., Ltd.	Subsidiary	Sales	1,993,568	1	Net 45 days	Note 1	Note 1	2,002,067	8	
Triple Win Technology (Shenzhen) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	179,093	-	Net 90 days	Note 1	Note 1	(14,481)	-	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	3,889,241	19	Payment term 90 days	Note 1	Note 1	427,466	7	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	290,809	1	Net 90 days	Note 1	Note 1	2,860	-	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	Sales	315,753	2	Net 30 days	Note 1	Note 1	237,824	4	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	2,875,169	14	Payment term 90 days	Note 1	Note 1	885,004	14	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	29,304,014	95	Payment term 60 days	Note 1	Note 1	5,938,217	97	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Garuda International Limited	Affiliate	Purchases	178,400	1	Net 60 days	Note 1	Note 1	(24,256)	(1)	
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	4,872,934	98	Payment term 30 days	Note 1	Note 1	4,200,545	100	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Futaijing Precision Electronics Yantai Co., Ltd.	Subsidiary	Purchases	380,611	1	Net 30 days	Note 1	Note 1	(476)	-	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	32,731,538	79	Net 90 days	Note 1	Note 1	11,399,957	74	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Foxconn Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	107,793	-	Net 90 days	Note 1	Note 1	15,023	-	

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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)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Yantai Ur New Material Technology Co., Ltd.	Subsidiary	Sales	\$ 132,898	-	Payment term 90 days	Note 1	Note 1	\$ 36,664	-	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Fuyu Precision Compononets (Kunshan) Co., Ltd.	Affiliate	Purchases	126,099	-	Net 60 days	Note 1	Note 1	(127,241)	(1)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	317,239	1	Net 60 days	Note 1	Note 1	(140,875)	(1)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	PKM Corporation	Affiliate	Purchases	108,582	-	Net 60 days	Note 1	Note 1	(30,173)	-	
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,998,715	100	Payment term 60 days	Note 1	Note 1	409,225	100	
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Subsidiary	Sales	107,403	29	Net 90 days	Note 1	Note 1	23,683	27	
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	102,572	28	Payment term 90 days	Note 1	Note 1	10,230	12	
Foxteq Services India Private Limited	Enormous Technology Inc.	Subsidiary	Sales	1,974,366	31	Payment term 90 days	Note 1	Note 1	1,052,446	55	
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	1,287,176	68	Payment term 45 days	Note 1	Note 1	139,033	-	
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	273,553	14	Payment term 45 days	Note 1	Note 1	400,246	1	
Foxconn European Manufacturing Services S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Purchases	135,706	-	Net 45 days	Note 1	Note 1	(42,817)	-	
Foxconn European Manufacturing Services S.R.O.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	146,014	-	Net 45 days	Note 1	Note 1	5,162	-	
Foxconn European Manufacturing Services S.R.O.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	166,116	-	Net 45 days	Note 1	Note 1	(30,890)	-	
Foxconn European Manufacturing Services S.R.O.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	243,302	-	Net 45 days	Note 1	Note 1	52,347	-	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	1,861,498	79	Net 30 days	Note 1	Note 1	805,774	87	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	2,365,360	40	Payment term 30 days	Note 1	Note 1	683,190	28	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	2,525,896	43	Net 90 days	Note 1	Note 1	1,211,738	49	

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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)	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	Sales	\$ 191,654	3	Payment term 60 days	Note 1	Note 1	\$ 179,004	7	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	309,786	5	Payment term 30 days	Note 1	Note 1	213,623	9	
NWE Technology Inc.	IPL International Limited	Subsidiary	Sales	435,024	91	Payment term 60 days	Note 1	Note 1	97,056	86	
PCE Technology Inc.	Simply Smart Limited	Subsidiary	Sales	283,462	33	Net 30 days	Note 1	Note 1	78,705	43	
PCE Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	174,948	20	Net 30 days	Note 1	Note 1	28,499	15	
PCE Technology Inc.	Foxconn EV System LLC	Subsidiary	Sales	155,544	18	Net 30 days	Note 1	Note 1	14,819	8	
NWEA LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	198,351	100	Payment term 60 days	Note 1	Note 1	77,121	100	
Foxconn Assembly LLC	Ingrasys Technology USA Inc.	Subsidiary	Sales	972,965	24	Payment term 45 days	Note 1	Note 1	104,242	18	
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	3,058,134	76	Payment term 45 days	Note 1	Note 1	464,023	82	
Shenzhen Fuhongjie Technology Service Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	202,375	54	Net 30 days	Note 1	Note 1	80,152	55	
PCE Paragon Solutions (Mexico) S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	2,316,333	36	Net 60 days	Note 1	Note 1	71,751	17	
PCE Paragon Solutions (Mexico) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	4,124,449	64	Net 60 days	Note 1	Note 1	357,350	83	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Subsidiary	Sales	133,584	1	Net 90 days	Note 1	Note 1	43,973	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	166,122	2	Net 30 days	Note 1	Note 1	41,230	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	202,038	2	Net 90 days	Note 1	Note 1	76,155	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	143,952	2	Net 30 days	Note 1	Note 1	23,868	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	320,910	3	Net 60 days	Note 1	Note 1	171,643	5	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	139,188	1	Net 90 days	Note 1	Note 1	29,913	1	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances			Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)			Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	\$ 138,086	1	Net 30 days	Note 1	Note 1	\$ 37,285	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	859,035	9	Net 30 days	Note 1	Note 1	145,805	4	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	145,149	2	Net 30 days	Note 1	Note 1	32,930	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	195,545	2	Net 30 days	Note 1	Note 1	68,200	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	186,177	2	Net 30 days	Note 1	Note 1	87,789	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Zhengzhou Zhunxuntong Technology Co., Ltd.	Subsidiary	Sales	151,024	2	Net 15 days	Note 1	Note 1	47,473	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	Sales	1,239,693	13	Net 365 days	Note 1	Note 1	1,258,309	35	
Fuyu Electronical Technology (Huaian) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	177,445	1	Payment term 30 days	Note 1	Note 1	41,726	1	
Fuyu Electronical Technology (Huaian) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	16,475,831	97	Payment term 60 days	Note 1	Note 1	7,251,708	99	
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	Sales	1,440,514	99	Payment term 30 days	Note 1	Note 1	549,356	93	
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	28,041,792	100	Payment term 90 days	Note 1	Note 1	11,186,331	100	
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	3,830,794	100	Net 60 days	Note 1	Note 1	757,033	100	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	Sales	201,626	-	Net 60 days	Note 1	Note 1	-	-	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	2,177,929	2	Net 60 days	Note 1	Note 1	(417,972)	(2)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	146,109	-	Net 90 days	Note 1	Note 1	143,089	1	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Other related party	Purchases	126,415	-	Payment term 90 days	Note 1	Note 1	(80,285)	-	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	259,773	-	Payment term 90 days	Note 1	Note 1	-	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	\$ 811,243	1	90 days after validation	Note 1	Note 1	\$ (271,843)	(1)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	175,742	-	90 days after validation	Note 1	Note 1	(56,131)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	4,523,622	3	Net 90 days	Note 1	Note 1	2,106,942	4	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	143,436	-	Payment term 90 days	Note 1	Note 1	(52,837)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	700,810	-	Net 60 days	Note 1	Note 1	(90,006)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	248,589	-	Net 60 days	Note 1	Note 1	(23,928)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Innolux Corporation	Other related party	Purchases	3,635,573	2	Net 90 days	Note 1	Note 1	(2,340,867)	(4)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Yantai Eson Precision Electronics Co., Ltd.	Affiliate	Purchases	136,725	-	Payment term 90 days	Note 1	Note 1	(73,214)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Purchases	398,485	-	90 days after validation	Note 1	Note 1	(284,309)	(1)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	PKM Corporation	Affiliate	Purchases	3,756,900	3	Net 30 days	Note 1	Note 1	(1,272,367)	(2)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	57,654,570	37	Payment term 30 days	Note 1	Note 1	26,208,169	48	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	4,692,099	3	Payment term 30 days	Note 1	Note 1	(4,648,148)	(9)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	752,361	1	90 days after validation	Note 1	Note 1	(522,037)	(1)	
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	1,848,287	84	Payment term 45 days	Note 1	Note 1	482,309	18	
Global Services Solutions S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	265,470	48	Net 45 days	Note 1	Note 1	45,658	60	
Global Services Solutions S.R.O.	Jusda Europe S.R.O.	Subsidiary	Sales	127,313	23	Net 45 days	Note 1	Note 1	971	1	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,672,033	5	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.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	\$ 330,397	1	Net 90 days	Note 1	Note 1	\$ -	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	593,160	2	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Subsidiary	Sales	463,348	1	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Dongguan Fuqiang Electronics Co., Ltd.	Other related party	Sales	242,624	1	Net 14 days	Note 1	Note 1	-	-	
Foxconn Image & Printing Product Pte. Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	564,679	1	Net 95 days	Note 1	Note 1	154,560	-	
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	2,149,270	2	Net 30 days	Note 1	Note 1	249,222	1	
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	4,116,439	39	Payment term 60 days	Note 1	Note 1	454,038	36	
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	4,761,122	45	Payment term 60 days	Note 1	Note 1	569,050	45	
PCE Technology de Juarez S.A. de C.V.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	1,589,112	15	Payment term 60 days	Note 1	Note 1	243,369	19	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	Sales	553,107	-	Net 90 days	Note 1	Note 1	101,477	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	229,553	-	Net 90 days	Note 1	Note 1	83,690	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	108,347	-	Net 90 days	Note 1	Note 1	40,957	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	78,036,997	15	Net 90 days	Note 1	Note 1	21,404,087	10	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	203,241	-	Net 60 days	Note 1	Note 1	70,281	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	113,610	-	Payment term 90 days	Note 1	Note 1	81,939	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	18,944,554	4	Net 60 days	Note 1	Note 1	6,185,203	3	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	196,335	-	Net 60 days	Note 1	Note 1	(77,073)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Ur Materials Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	242,611	-	Payment term 90 days	Note 1	Note 1	134,857	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	\$ 521,548	-	Net 90 days	Note 1	Note 1	\$ 164,074	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Sales	413,065,484	79	Net 90 days	Note 1	Note 1	161,429,845	79	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	160,305	-	Net 90 days	Note 1	Note 1	102,705	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	2,978,196	1	Net 60 days	Note 1	Note 1	430,549	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	365,603	-	Payment term 90 days	Note 1	Note 1	(121,286)	-	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	2,078,536	12	Payment term 30 days	Note 1	Note 1	774,392	12	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	14,486,902	82	Net 60 days	Note 1	Note 1	5,473,194	83	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	Sales	142,976	1	Net 90 days	Note 1	Note 1	58,420	1	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innolux Corporation	Other related party	Purchases	344,581	2	Net 90 days	Note 1	Note 1	(107,089)	(2)	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Futaijing Precision Electronics Yantai Co., Ltd.	Subsidiary	Sales	226,193	7	Payment term 90 days	Note 1	Note 1	-	-	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	571,265	17	Net 90 days	Note 1	Note 1	174,946	18	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	1,498,786	44	Net 90 days	Note 1	Note 1	497,957	51	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	127,704	4	Net 90 days	Note 1	Note 1	49,635	5	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	128,715	4	Net 60 days	Note 1	Note 1	34,396	4	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	809,693	27	Net 30 days	Note 1	Note 1	(107,231)	(15)	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	111,915	3	Net 90 days	Note 1	Note 1	231	-	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	4,864,862	7	Net 90 days	Note 1	Note 1	1,019,716	3	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	1,277,748	2	Payment term 30 days	Note 1	Note 1	552,586	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)	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	\$ 44,885,929	62	Payment term 60 days	Note 1	Note 1	\$ 19,785,541	66	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	6,030,410	8	Payment term 90 days	Note 1	Note 1	1,318,680	4	
Fulian Precision Electronics (Tianjin) Co., Ltd.	BaiChang Technology Service (Tianjin) Co., Ltd.	Subsidiary	Sales	267,501	-	Payment term 90 days	Note 1	Note 1	100,058	-	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	7,901,812	11	Net 75 days	Note 1	Note 1	3,861,143	13	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	6,894,939	9	Payment term 60 days	Note 1	Note 1	3,112,099	10	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	472,668	1	Net 60 days	Note 1	Note 1	332,357	1	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	256,130	2	90 days after validation	Note 1	Note 1	(108,353)	(2)	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	192,090	-	Net 30 days	Note 1	Note 1	317,714	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	508,696,476	74	Net 90 days	Note 1	Note 1	190,765,479	90	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	149,827,240	22	Net 60 days	Note 1	Note 1	9,576,983	4	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	1,428,598	-	Net 90 days	Note 1	Note 1	786,324	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	965,539	-	Payment term 60 days	Note 1	Note 1	(271,291)	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	614,080	-	Net 90 days	Note 1	Note 1	(308,237)	-	
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	499,681	71	Payment term 90 days	Note 1	Note 1	206,914	72	
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	2,581,989	84	Payment term 90 days	Note 1	Note 1	1,748,551	91	
Yantai Fuhuada Precision Electronics Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	107,187	60	Payment term 30 days	Note 1	Note 1	39,910	80	
AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Ur Materials Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	254,661	25	Net 90 days	Note 1	Note 1	55,079	16	



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)	
AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	\$ 202,930	20	Net 90 days	Note 1	Note 1	\$ 66,341	19	
Jusda Supply Chain Management International Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	121,211	4	Payment term 90 days	Note 1	Note 1	42,929	4	
Jusda Supply Chain Management International Co., Ltd.	Jusda International Limited	Subsidiary	Sales	143,971	5	Net 30 days	Note 1	Note 1	36,314	3	
Jusda Supply Chain Management International Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Other related party	Sales	177,543	6	Net 90 days	Note 1	Note 1	34,275	3	
Jusda Supply Chain Management International Co., Ltd.	Sharp Office Equipments (Changshu) Co., Ltd.	Affiliate	Sales	249,795	8	Net 25 days	Note 1	Note 1	41,416	4	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	30,124,570	82	Net 90 days	Note 1	Note 1	14,511,705	84	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	621,158	2	Payment term 90 days	Note 1	Note 1	343,442	2	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	159,370	-	Net 90 days	Note 1	Note 1	16,841	-	
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	7,083,530	21	Net 30 days	Note 1	Note 1	7,155,053	43	
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	27,286,707	79	Net 90 days	Note 1	Note 1	9,424,839	57	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	181,765	-	Net 30 days	Note 1	Note 1	5,270,792	1	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	31,865,516	2	Net 90 days	Note 1	Note 1	6,084	-	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	509,350	-	Payment term 90 days	Note 1	Note 1	29,093	-	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Sales	1,413,212,555	93	Payment term 90 days	Note 1	Note 1	367,777,736	86	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	7,576,545	-	Net 150 days	Note 1	Note 1	4,492,612	1	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	24,161,097	2	Payment term 90 days	Note 1	Note 1	12,904,652	3	
Profit New Limited	Ingrasys Technology Inc.	Subsidiary	Sales	827,557	1	Net 30 days	Note 1	Note 1	214,779	-	

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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)	
Profit New Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	\$ 5,877,795	6	Net 30 days	Note 1	Note 1	\$ 2,545,340	6	
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	21,696,839	23	Net 30 days	Note 1	Note 1	9,824,641	22	
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	63,939,838	69	Net 30 days	Note 1	Note 1	32,414,891	71	
Profit New Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	576,126	1	Net 30 days	Note 1	Note 1	-	-	
Profit New Limited	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	318,160	-	Net 30 days	Note 1	Note 1	104,396	-	
Mega Well Limited	Profit New Limited	Subsidiary	Sales	738,643	1	Net 30 days	Note 1	Note 1	-	-	
Mega Well Limited	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	217,399	-	Net 30 days	Note 1	Note 1	26,265	-	
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	99,987,263	97	Net 30 days	Note 1	Note 1	30,997,572	100	
Mega Well Limited	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	211,936	-	Net 30 days	Note 1	Note 1	28,606	-	
Mega Well Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	940,955	1	Net 30 days	Note 1	Note 1	-	-	
Mega Well Limited	IPL International Limited	Subsidiary	Sales	619,818	1	Net 30 days	Note 1	Note 1	-	-	
Fusing International Inc.	Bharat FIH Limited	Subsidiary	Purchases	142,429	4	Net 60 days	Note 1	Note 1	-	-	
Fusing International Inc.	Simply Smart Limited	Subsidiary	Sales	171,467	4	Payment term 65 days	Note 1	Note 1	175,099	17	
Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Purchases	735,581	9	Payment term 30 days	Note 1	Note 1	(114,726)	(6)	
Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	355,516	4	Payment term 30 days	Note 1	Note 1	(16,577)	(1)	
Fast Victor Limited	Foxconn (Far East) Limited	Subsidiary	Sales	3,647,186	1	Payment term 90 days	Note 1	Note 1	3,724,424	5	
Fast Victor Limited	Simply Smart Limited	Subsidiary	Sales	462,270	-	Payment term 90 days	Note 1	Note 1	472,059	1	
Competition Team Ireland Limited	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	162,274	1	Net 95 days	Note 1	Note 1	18,865	-	
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	2,122,790	12	Net 60 days	Note 1	Note 1	706,495	17	
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	Sales	4,043,285	24	Net 60 days	Note 1	Note 1	1,033,276	25	

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	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	\$ 217,963	1	Net 60 days	Note 1	Note 1	\$ 36,144	1	
Zhengzhou Jusda Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	154,130	23	Net 30 days	Note 1	Note 1	64,985	27	
Mexus Solutions Inc.	Simply Smart Limited	Subsidiary	Sales	226,277	49	Payment term 30 days	Note 1	Note 1	43,807	65	
Mexus Solutions Inc.	Garuda International Limited	Affiliate	Sales	179,077	38	Payment term 10 days	Note 1	Note 1	11,425	17	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	286,806,816	96	Net 90 days	Note 1	Note 1	51,968,377	96	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	7,395,904	2	Net 90 days	Note 1	Note 1	1,595,986	3	
Simply Smart Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	125,167	-	Net 30 days	Note 1	Note 1	-	-	
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	Sales	958,090	3	Payment term 15 days	Note 1	Note 1	644,433	5	
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	19,686,961	53	Net 60 days	Note 1	Note 1	6,120,495	51	
Simply Smart Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	277,987	1	Net 60 days	Note 1	Note 1	68,005	1	
Simply Smart Limited	Mega Well Limited	Subsidiary	Sales	262,854	1	Net 30 days	Note 1	Note 1	37,402	-	
Simply Smart Limited	Fusing International Inc.	Subsidiary	Sales	4,241,983	11	Net 60 days	Note 1	Note 1	1,983,362	17	
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	Sales	10,264,309	28	Net 60 days	Note 1	Note 1	2,912,596	24	
Simply Smart Limited	Foxconn EV Singapore Holdings Pte. Ltd.	Subsidiary	Sales	124,646	-	Net 30 days	Note 1	Note 1	127,286	1	
Simply Smart Limited	Foxconn Japan Co., Limited	Subsidiary	Sales	550,470	1	Payment term 90 days	Note 1	Note 1	104,549	1	
Scientific-Atlanta de Mexico S. de R.L. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	4,347,689	100	Payment term 30 days	Note 1	Note 1	16,407	100	
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	42,418,652	97	Net 90 days	Note 1	Note 1	18,517,096	98	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	498,801	1	60 days after validation	Note 1	Note 1	119,775	1	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	609,374	1	Net 30 days	Note 1	Note 1	177,406	1	
HongFuJin Precision Electrons (HengYang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	668,992	80	Net 30 days	Note 1	Note 1	337,218	76	
HongFuJin Precision Electrons (HengYang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Purchases	427,031	58	Net 30 days	Note 1	Note 1	(429,345)	(89)	

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Transaction Circumstances											
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiary	Sales	\$ 902,151	1	Payment term 60 days	Note 1	Note 1	\$ 245,823	1	
Foxconn Interconnect Technology Limited	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,832,500	2	Payment term 60 days	Note 1	Note 1	638,521	2	
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	3,529,812	3	Payment term 60 days	Note 1	Note 1	191,388	1	
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	957,350	1	Payment term 60 days	Note 1	Note 1	181,550	1	
Foxconn Interconnect Technology Limited	Huaian Fultong Trading Co., Ltd.	Subsidiary	Sales	1,528,208	1	Payment term 60 days	Note 1	Note 1	396,411	2	
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	1,040,651	1	Payment term 60 days	Note 1	Note 1	200,258	1	
Foxconn Interconnect Technology Limited	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	145,664	-	Payment term 60 days	Note 1	Note 1	27,127	-	
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,443,657	2	Payment term 60 days	Note 1	Note 1	621,328	2	
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	Sales	8,466,206	7	Payment term 60 days	Note 1	Note 1	2,413,962	9	
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	Sales	11,027,336	10	Payment term 60 days	Note 1	Note 1	934,154	4	
Foxconn Interconnect Technology Limited	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	146,322	-	Payment term 60 days	Note 1	Note 1	47,862	-	
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	958,100	1	Payment term 60 days	Note 1	Note 1	205,684	1	
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	Sales	4,292,227	4	Payment term 60 days	Note 1	Note 1	1,892,104	7	
Foxconn Interconnect Technology Limited	FII USA Inc.	Subsidiary	Sales	114,695	-	Payment term 60 days	Note 1	Note 1	14,789	-	
Foxconn Interconnect Technology Limited	Changyi Interconnect Technology (India) Private Limited	Subsidiary	Sales	294,619	-	Payment term 60 days	Note 1	Note 1	299,523	1	
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	1,272,413	1	Payment term 60 days	Note 1	Note 1	325,299	1	
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	Sales	1,379,254	1	Payment term 60 days	Note 1	Note 1	436,478	2	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	Sales	\$ 294,683	-	Payment term 60 days	Note 1	Note 1	\$ 73,042	-	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Sales	214,374	-	Payment term 60 days	Note 1	Note 1	68,535	-	
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	Sales	2,490,704	2	Payment term 60 days	Note 1	Note 1	794,545	3	
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	Sales	581,306	1	Payment term 60 days	Note 1	Note 1	203,194	1	
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	483,065	-	Payment term 60 days	Note 1	Note 1	122,207	-	
ScienBiziP Consulting Inc.	FG Innovation Company Limited	Subsidiary	Sales	195,207	41	Net 60 days	Note 1	Note 1	134,089	54	
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	13,139,887	100	Payment term 60 days	Note 1	Note 1	10,715,360	100	
Zhengzhou WanmaYun Elec. Technology Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	434,578	85	Net 30 days	Note 1	Note 1	436,933	99	
FIT Electronics, Inc.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	1,006,922	10	Payment term 60 days	Note 1	Note 1	79,498	9	
FIT Electronics, Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	269,092	3	Payment term 60 days	Note 1	Note 1	94,930	11	
Jusda International Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	127,480	1	Net 60 days	Note 1	Note 1	33,253	1	
Jusda International Limited	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	275,799	2	Net 180 days	Note 1	Note 1	58,899	2	
Jusda International Limited	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	351,095	3	Net 180 days	Note 1	Note 1	69,463	2	
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	Sales	1,377,113	12	Net 180 days	Note 1	Note 1	452,047	13	
Jusda International Limited	Jusda India Supply Chain Management Private Limited	Subsidiary	Sales	116,197	1	Net 30 days	Note 1	Note 1	151,970	4	
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,414,496	12	Net 60 days	Note 1	Note 1	368,486	10	
Jusda International Limited	IPL International Limited	Subsidiary	Sales	294,870	3	Net 60 days	Note 1	Note 1	46,741	1	
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiary	Sales	189,756	2	Net 180 days	Note 1	Note 1	120,163	3	
Jusda International Limited	Fortunebay Technology Pte. Ltd.	Subsidiary	Sales	179,633	2	Net 30 days	Note 1	Note 1	91,167	3	

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	Joyspeed Global Cargo China Limited	Subsidiary	Sales	\$ 310,635	3	Net 180 days	Note 1	Note 1	\$ 712,169	20	
Jusda International Limited	Jusda International Supply Chain Management (Vietnam) Company Limited	Subsidiary	Sales	119,896	1	Net 180 days	Note 1	Note 1	106,039	3	
Jusda International Limited	Innolux Corporation	Other related party	Sales	243,522	2	Net 90 days	Note 1	Note 1	72,324	2	
Jusda International Limited	Innolux USA Inc.	Other related party	Sales	227,877	2	Net 30 days	Note 1	Note 1	32,580	1	
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,379,269	98	Payment term 60 days	Note 1	Note 1	363,699	100	
Chongqing Jingmei Precision Electronics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	5,409,442	98	Net 60 days	Note 1	Note 1	1,541,354	99	
Big Innovation Company Ltd.	Fortunebay Technology Pte. Ltd.	Subsidiary	Sales	240,957	84	Payment term 30 days	Note 1	Note 1	4,331	37	
Kunshan Fuchengke Precision Electronical Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	195,190	2	Net 90 days	Note 1	Note 1	74,285	3	
Kunshan Fuchengke Precision Electronical Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	444,265	6	Net 90 days	Note 1	Note 1	(133,212)	(7)	
Kunshan Fuchengke Precision Electronical Co., Ltd.	Sharp Corporation	Affiliate	Sales	138,259	2	Payment term 90 days	Note 1	Note 1	1,568	-	
eCMMS Precision Singapore Pte. Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	244,856	-	Net 60 days	Note 1	Note 1	(66,939)	(1)	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	Sales	28,239,546	25	Payment term 75 days	Note 1	Note 1	5,326,882	17	
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	17,066,237	15	Net 60 days	Note 1	Note 1	6,620,557	22	
eCMMS Precision Singapore Pte. Ltd.	Eson Precision Industry (Singapore) Pte. Ltd.	Affiliate	Purchases	817,294	1	Net 60 days	Note 1	Note 1	(122,175)	(1)	
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	Sales	1,576,416	1	Payment term 90 days	Note 1	Note 1	784,133	3	
eCMMS Precision Singapore Pte. Ltd.	Sharp Electronics Corporation	Affiliate	Sales	221,400	-	Payment term 40 days	Note 1	Note 1	67,574	-	
eCMMS Precision Singapore Pte. Ltd.	Sharp Electronics of Canada Ltd.	Affiliate	Sales	115,845	-	Net 60 days	Note 1	Note 1	33,863	-	
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	40,585,718	95	Payment term 60 days	Note 1	Note 1	8,045,915	94	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	\$ 713,110	2	Payment term 60 days	Note 1	Note 1	\$ 149,907	2	
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	172,701	35	Net 90 days	Note 1	Note 1	39,389	20	
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	103,850	21	Net 90 days	Note 1	Note 1	31,954	16	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	115,228	-	Net 90 days	Note 1	Note 1	64,300	-	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	51,092,347	23	Net 90 days	Note 1	Note 1	9,644,259	27	
Ingrasys (Singapore) Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	1,589,683	1	Payment term 90 days	Note 1	Note 1	316,971	1	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	3,214,117	1	Net 90 days	Note 1	Note 1	555,446	2	
Ingrasys (Singapore) Pte. Ltd.	BaiChang Technology Service (Tianjin) Co., Ltd.	Subsidiary	Sales	137,415	-	Payment term 90 days	Note 1	Note 1	17,355	-	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	13,374,038	6	Net 60 days	Note 1	Note 1	5,283,491	15	
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	8,168,708	4	Net 60 days	Note 1	Note 1	1,647,440	5	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	15,820,967	7	Net 45 days	Note 1	Note 1	7,292,688	20	
Ingrasys (Singapore) Pte. Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	200,609	-	Payment term 90 days	Note 1	Note 1	542,582	1	
Ingrasys (Singapore) Pte. Ltd.	Garuda International Limited	Affiliate	Purchases	407,850	-	Payment term 90 days	Note 1	Note 1	(290,745)	(1)	
Foxconn Industrial Internet Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	110,805	9	Net 90 days	Note 1	Note 1	57,202	10	
Foxconn Industrial Internet Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	298,848	24	Net 90 days	Note 1	Note 1	116,865	21	
Foxconn Industrial Internet Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	221,389	18	Net 90 days	Note 1	Note 1	81,002	15	
Fulian Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,641,228	100	Net 60 days	Note 1	Note 1	1,024,254	100	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	135,575	-	Payment term 90 days	Note 1	Note 1	3,820	-	

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.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	\$ 13,040,084	19	Net 270 days	Note 1	Note 1	\$ 12,283,284	41	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	141,370	-	Payment term 90 days	Note 1	Note 1	16	-	
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	54,438,093	80	Net 270 days	Note 1	Note 1	17,306,400	58	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	139,422	-	Net 30 days	Note 1	Note 1	1,001	-	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	Sales	106,690	-	Payment term 30 days	Note 1	Note 1	30	-	
Shenzhen Qianhai Jusda Supply Chain Management Ltd.	Jusda India Supply Chain Management Private Limited	Subsidiary	Sales	128,350	96	Net 30 days	Note 1	Note 1	120,382	97	
Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Zhengzhou WanmaYun Elec. Technology Co., Ltd.	Subsidiary	Sales	411,307	23	Net 30 days	Note 1	Note 1	467,249	56	
First Special Material (Henan) Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	149,214	26	Net 90 days	Note 1	Note 1	27,991	20	
Ur Materials Industry (Shenzhen) Co., Ltd.	AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Subsidiary	Sales	178,240	6	Payment term 90 days	Note 1	Note 1	34,138	4	
Ur Materials Industry (Shenzhen) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Purchases	135,052	6	Net 90 days	Note 1	Note 1	(40,216)	(6)	
Ur Materials Industry (Shenzhen) Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	168,514	6	Payment term 90 days	Note 1	Note 1	30,718	3	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	135,702	1	Payment term 90 days	Note 1	Note 1	62,749	1	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	761,682	4	Payment term 90 days	Note 1	Note 1	187,580	2	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	204,624	1	Payment term 90 days	Note 1	Note 1	128,633	1	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	472,490	2	Payment term 90 days	Note 1	Note 1	171,782	2	
Fulian Technology (Jincheng) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	2,736,858	13	Payment term 90 days	Note 1	Note 1	2,109,723	21	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	243,329	1	Payment term 90 days	Note 1	Note 1	181,381	2	



							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	Sales	\$ 16,409,361	76	Payment term 90 days	Note 1	Note 1	\$ 6,668,491	67	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	110,868	1	Payment term 90 days	Note 1	Note 1	93,804	1	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	219,367	1	Payment term 90 days	Note 1	Note 1	199,842	2	
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	156,414	15	Payment term 90 days	Note 1	Note 1	91,154	16	
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	300,345	28	Net 60 days	Note 1	Note 1	163,998	28	
Lankao YuFu Precision Technology Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	Sales	244,111	23	Payment term 60 days	Note 1	Note 1	159,361	27	
Foxconn Precision International Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	177,832	-	Net 30 days	Note 1	Note 1	49,606	-	
Foxconn Precision International Limited	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	254,767	-	Net 30 days	Note 1	Note 1	39,450	-	
Foxconn Precision International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	513,086	-	Net 30 days	Note 1	Note 1	123,358	-	
Foxconn Precision International Limited	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	292,869	-	Net 30 days	Note 1	Note 1	98,006	-	
Foxconn Precision International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	105,040	-	Net 30 days	Note 1	Note 1	25,569	-	
Foxconn Precision International Limited	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	398,744	-	Net 30 days	Note 1	Note 1	104,759	-	
Foxconn Precision International Limited	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	227,215	-	Net 30 days	Note 1	Note 1	31,775	-	
Foxconn Precision International Limited	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	259,837	-	Net 30 days	Note 1	Note 1	47,030	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Subsidiary	Sales	1,904,674	1	Net 90 days	Note 1	Note 1	286,568	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	1,453,018	1	Payment term 90 days	Note 1	Note 1	703,293	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	3,075,436	1	30 days after validation	Note 1	Note 1	965,085	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	2,293,162	1	Payment term 90 days	Note 1	Note 1	1,395,558	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	1,532,434	1	Net 30 days	Note 1	Note 1	600,818	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Fulian Yuzhan Precision Technology Co., Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	\$ 176,112	-	Net 30 days	Note 1	Note 1	\$ 27,092	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	38,518,026	16	Payment term 30 days	Note 1	Note 1	32,822,050	23	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	2,632,036	1	Net 30 days	Note 1	Note 1	489,794	-	
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	182,129,724	74	Net 120 days	Note 1	Note 1	102,680,626	71	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	450,414	-	Payment term 90 days	Note 1	Note 1	162,863	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	2,686,675	1	Net 90 days	Note 1	Note 1	947,387	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	2,104,164	1	Net 90 days	Note 1	Note 1	688,131	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Subsidiary	Sales	235,981	-	Net 30 days	Note 1	Note 1	114,234	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	Sales	330,520	-	Net 90 days	Note 1	Note 1	134,060	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	Sales	3,834,942	2	Net 30 days	Note 1	Note 1	2,253,013	2	
Fulian Yuzhan Precision Technology Co., Ltd.	Yuzhan Technology (India) Private Limited	Subsidiary	Sales	481,017	-	Net 90 days	Note 1	Note 1	488,796	-	
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	1,168,158	84	Payment term 90 days	Note 1	Note 1	289,851	88	
Fulian Fuyi Precision Industry (Dongguan) Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	219,247	100	Net 90 days	Note 1	Note 1	35,876	100	
Competition Team Technology Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	725,347	89	Net 90 days	Note 1	Note 1	(252,696)	(93)	
Competition Team Technology Mexico S.A. de C.V.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	Sales	272,359	26	Payment term 90 days	Note 1	Note 1	132,645	33	
Jusda Europe S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	198,000	14	Net 45 days	Note 1	Note 1	32,860	13	
Jusda Europe S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	338,810	25	Net 45 days	Note 1	Note 1	33,170	13	

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)	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Sales	\$ 4,079,877	31	Payment term 30 days	Note 1	Note 1	\$ 440,021	24	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Purchases	5,394,865	43	Payment term 30 days	Note 1	Note 1	(307,713)	(19)	
Sharp Jusda Logistics Corporation	Sharp Energy Solutions Corporation	Affiliate	Sales	227,415	2	Payment term 30 days	Note 1	Note 1	26,605	1	
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	Sales	1,414,879	11	Payment term 30 days	Note 1	Note 1	177,477	10	
Sharp Jusda Logistics Corporation	Sakai Display Products Corporation	Affiliate	Purchases	693,795	6	Payment term 30 days	Note 1	Note 1	(33)	-	
Sharp Jusda Logistics Corporation	Sharp NEC Display Solutions Europe GmbH	Affiliate	Sales	100,874	1	Net 30 days	Note 1	Note 1	17,305	1	
Henan Fuchi Technology Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,212,020	-	Payment term 90 days	Note 1	Note 1	-	-	
Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	504,226,011	99	Payment term 90 days	Note 1	Note 1	-	-	
Henan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	2,976,165	1	Payment term 90 days	Note 1	Note 1	-	-	
Henan Fuchi Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	337,498	-	Payment term 90 days	Note 1	Note 1	(120,969)	-	
Henan Fuchi Technology Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Sales	1,183,404	-	Payment term 90 days	Note 1	Note 1	324,771	-	
Henan Fuchi Technology Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	183,658	-	Payment term 90 days	Note 1	Note 1	1,217	-	
Jusda India Supply Chain Management Private Limited	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	239,737	35	Net 60 days	Note 1	Note 1	195,459	37	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	846,454	1	Payment term 90 days	Note 1	Note 1	569,450	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Foxconn Assembly LLC	Subsidiary	Sales	218,256	-	Payment term 90 days	Note 1	Note 1	219,451	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	125,054	-	Payment term 90 days	Note 1	Note 1	69,746	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	1,536,653	1	Payment term 90 days	Note 1	Note 1	378,892	1	

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	Sales	\$ 82,029,866	53	Payment term 90 days	Note 1	Note 1	\$ 44,523,778	74	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	Sales	65,737,085	43	Payment term 90 days	Note 1	Note 1	12,172,549	20	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	1,225,442	1	Payment term 90 days	Note 1	Note 1	327,703	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	108,014	-	Payment term 90 days	Note 1	Note 1	31,877	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	758,066	-	Payment term 90 days	Note 1	Note 1	540,286	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	284,849	-	Payment term 90 days	Note 1	Note 1	240,720	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Subsidiary	Sales	260,090	-	Payment term 90 days	Note 1	Note 1	561,754	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Garuda International Limited	Affiliate	Purchases	193,575	-	Net 90 days	Note 1	Note 1	(32,686)	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	191,293	-	Net 90 days	Note 1	Note 1	(50,948)	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	57,704,150	3	Payment term 90 days	Note 1	Note 1	4,971,850	1	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	52,688,293	3	Net 60 days	Note 1	Note 1	12,937,689	2	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	Sales	14,172,725	1	Net 180 days	Note 1	Note 1	6,413,331	1	
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	20,811,218	1	Net 90 days	Note 1	Note 1	6,019,843	1	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	7,964,915	-	Net 60 days	Note 1	Note 1	3,488,267	1	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	117,031	-	Net 45 days	Note 1	Note 1	8,602	-	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	5,007,618	-	Payment term 90 days	Note 1	Note 1	1,191,656	-	
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	7,484,207	-	Net 90 days	Note 1	Note 1	1,483,006	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Cloud Network Technology Singapore Pte. Ltd.	Profit New Limited	Subsidiary	Sales	\$ 402,216	-	Payment term 30 days	Note 1	Note 1	\$ 157,593	-	
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	Sales	1,956,535	-	Payment term 30 days	Note 1	Note 1	-	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	13,860,924	1	Net 90 days	Note 1	Note 1	2,479,275	-	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	Sales	1,559,662	-	Net 60 days	Note 1	Note 1	205,042	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	564,325,851	27	Payment term 30 days	Note 1	Note 1	115,898,613	22	
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	4,743,628	-	Net 60 days	Note 1	Note 1	986,358	-	
Cloud Network Technology Singapore Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	414,212	-	Payment term 60 days	Note 1	Note 1	129,984	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	1,539,110	-	Net 45 days	Note 1	Note 1	143,059	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	148,708,950	7	Net 180 days	Note 1	Note 1	41,371,371	8	
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	Sales	624,228	-	Payment term 30 days	Note 1	Note 1	225,548	-	
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	Sales	2,335,797	-	Payment term 60 days	Note 1	Note 1	1,554,305	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	126,231,836	6	Payment term 90 days	Note 1	Note 1	35,662,507	7	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	14,636,549	1	Net 60 days	Note 1	Note 1	14,756,918	3	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	1,119,888	-	Net 60 days	Note 1	Note 1	820,792	-	
Cloud Network Technology Singapore Pte. Ltd.	NSG Technology Inc.	Subsidiary	Sales	139,142	-	Net 30 days	Note 1	Note 1	10,717	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	41,850,909	2	Net 60 days	Note 1	Note 1	19,176,306	4	
Cloud Network Technology Singapore Pte. Ltd.	CyberTAN Technology Inc.	Affiliate	Purchases	985,599	-	Net 60 days	Note 1	Note 1	(271,906)	-	

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Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount		Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Cloud Network Technology Singapore Pte. Ltd.	FTP Technology Inc.	Affiliate	Purchases	\$ 678,486	-	Payment term 90 days	Note 1	Note 1	\$ (262,746)	-	
Cloud Network Technology Singapore Pte. Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	130,235	-	Net 90 days	Note 1	Note 1	(34,104)	-	
Cloud Network Technology Singapore Pte. Ltd.	Garuda International Limited	Affiliate	Purchases	835,628	-	Net 90 days	Note 1	Note 1	(214,049)	-	
Cloud Network Technology Singapore Pte. Ltd.	Boardtek Electronics Corporation	Affiliate	Purchases	113,061	-	Payment term 90 days	Note 1	Note 1	(34,972)	-	
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	3,499,607	-	Payment term 60 days	Note 1	Note 1	786,794	-	
Cloud Network Technology Kft.	Ingrasys Technology Inc.	Subsidiary	Sales	200,752	-	Payment term 60 days	Note 1	Note 1	58,669	-	
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	14,639,399	17	Payment term 60 days	Note 1	Note 1	4,449,010	28	
Cloud Network Technology Kft.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	365,030	-	Payment term 60 days	Note 1	Note 1	106,432	1	
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	Sales	3,642,237	4	Net 30 days	Note 1	Note 1	3,718,085	5	
Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	98,624,120	96	Net 30 days	Note 1	Note 1	74,468,662	95	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	297,633	1	Net 90 days	Note 1	Note 1	239,007	2	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	2,279,082	7	Net 90 days	Note 1	Note 1	570,858	5	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	284,927	1	Net 90 days	Note 1	Note 1	251,425	2	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	347,627	1	Net 90 days	Note 1	Note 1	129,573	1	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,177,883	4	Net 60 days	Note 1	Note 1	489,030	4	
Fulian Technology (Shanxi) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	9,076,514	28	Net 270 days	Note 1	Note 1	7,625,328	61	
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	16,854,241	51	Net 270 days	Note 1	Note 1	2,083,735	17	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	1,805,904	6	Net 90 days	Note 1	Note 1	987,624	8	
Cloud Network Technology USA Inc.	Foxconn CZ S.R.O.	Subsidiary	Sales	264,022	-	Net 45 days	Note 1	Note 1	18,269	-	

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.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	\$ 221,769	-	Payment term 90 days	Note 1	Note 1	\$ -	-	
Cloud Network Technology USA Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	211,871	-	Net 60 days	Note 1	Note 1	16,854	-	
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	12,152,335	4	Net 60 days	Note 1	Note 1	2,743,153	9	
Cloud Network Technology USA Inc.	NSG Technology Inc.	Subsidiary	Sales	119,618	-	Net 30 days	Note 1	Note 1	6,766	-	
IPL International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	485,735	-	Payment term 90 days	Note 1	Note 1	89,642	-	
IPL International Limited	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	113,816	-	Payment term 45 days	Note 1	Note 1	50,148	-	
IPL International Limited	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	986,212	-	Payment term 45 days	Note 1	Note 1	215,880	-	
IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	8,866,863	2	Payment term 45 days	Note 1	Note 1	8,698,922	6	
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	4,804,007	1	Payment term 45 days	Note 1	Note 1	606,119	-	
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	458,268,330	97	Payment term 120 days	Note 1	Note 1	143,466,867	93	
IPL International Limited	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	110,707	-	Payment term 30 days	Note 1	Note 1	110,110	-	
IPL International Limited	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	139,118	-	Payment term 30 days	Note 1	Note 1	68,657	-	
IPL International Limited	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	Sales	583,807	-	Payment term 30 days	Note 1	Note 1	209,989	-	
IPL International Limited	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	Sales	208,144	-	Payment term 30 days	Note 1	Note 1	150,481	-	
iFP Green Technology Limited	iFP Green Technology (Netherlands) B.V.	Subsidiary	Sales	105,105	2	Net 365 days	Note 1	Note 1	-	-	
Jusda Supply Chain Management Corporation	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	343,428	10	Net 180 days	Note 1	Note 1	106,607	18	
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	Sales	206,144	6	Net 180 days	Note 1	Note 1	148,359	25	
Jusda Supply Chain Management Corporation	FII USA Inc.	Subsidiary	Sales	202,522	6	Net 30 days	Note 1	Note 1	102,501	17	

							Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
			Transaction Circumstances								
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Jusda Supply Chain Management Corporation	Smart Technologies Inc.	Subsidiary	Sales	\$ 128,824	4	Net 45 days	Note 1	Note 1	\$ 31,105	5	
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	289,235	27	Payment term 30 days	Note 1	Note 1	16,061	9	
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	151,924,511	51	Payment term 90 days	Note 1	Note 1	9,827,599	14	
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	147,366,774	49	Net 90 days	Note 1	Note 1	60,395,452	85	
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	172,786	-	90 days after validation	Note 1	Note 1	(66,258)	-	
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	1,901,350	5	Net 45 days	Note 1	Note 1	254,698	4	
Fortunebay Technology Pte. Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Subsidiary	Sales	183,771	-	Net 45 days	Note 1	Note 1	45,108	1	
Fortunebay Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	496,759	1	Net 45 days	Note 1	Note 1	45,982	1	
Fortunebay Technology Pte. Ltd.	Bharat FIH Limited	Subsidiary	Sales	115,273	-	Net 60 days	Note 1	Note 1	33,949	-	
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	382,774	1	Net 45 days	Note 1	Note 1	60,445	1	
Fortunebay Technology Pte. Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	111,369	-	Net 45 days	Note 1	Note 1	14,352	-	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	204,507	-	Net 45 days	Note 1	Note 1	40,410	1	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	2,300,522	6	Net 45 days	Note 1	Note 1	318,299	4	
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	2,343,178	6	Net 45 days	Note 1	Note 1	423,482	6	
Fortunebay Technology Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	513,708	1	Net 45 days	Note 1	Note 1	35,252	-	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	3,977,914	10	Net 45 days	Note 1	Note 1	706,058	10	
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	3,074,929	7	Net 45 days	Note 1	Note 1	434,903	6	
Fortunebay Technology Pte. Ltd.	Kunshan Fuchengke Precision Electronical Co., Ltd.	Subsidiary	Sales	139,106	-	Net 45 days	Note 1	Note 1	57,832	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)	
Fortunebay Technology Pte. Ltd.	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	Sales	\$ 279,487	1	Net 45 days	Note 1	Note 1	\$ 25,307	-	
Fortunebay Technology Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	330,331	1	Net 45 days	Note 1	Note 1	149,660	2	
Fortunebay Technology Pte. Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	5,525,294	13	Net 45 days	Note 1	Note 1	1,090,098	15	
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	4,142,299	10	Net 45 days	Note 1	Note 1	764,515	11	
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	7,700,595	18	Net 45 days	Note 1	Note 1	1,376,028	19	
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	144,774	-	Net 45 days	Note 1	Note 1	14,649	-	
Fortunebay Technology Pte. Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	1,034,304	2	Net 45 days	Note 1	Note 1	285,429	4	
Fortunebay Technology Pte. Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Subsidiary	Sales	438,224	1	Net 45 days	Note 1	Note 1	45,075	1	
Fortunebay Technology Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	180,473	-	Net 45 days	Note 1	Note 1	37,822	1	
Fortunebay Technology Pte. Ltd.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	362,748	1	Net 45 days	Note 1	Note 1	50,123	1	
Fortunebay Technology Pte. Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	111,096	-	Net 45 days	Note 1	Note 1	-	-	
Fortunebay Technology Pte. Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	1,237,115	3	Net 45 days	Note 1	Note 1	263,284	4	
Fortunebay Technology Pte. Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	1,966,549	5	Net 45 days	Note 1	Note 1	297,062	4	
Fortunebay Technology Pte. Ltd.	Interface Technology (ChengDu) Co., Ltd.	Affiliate	Sales	119,715	-	Net 45 days	Note 1	Note 1	15,036	-	
Fortunebay Technology Pte. Ltd.	Innolux Corporation	Other related party	Sales	142,383	-	Net 45 days	Note 1	Note 1	52,617	1	
Fortunebay Technology Pte. Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	492,927	1	Net 45 days	Note 1	Note 1	125,088	2	
Fortunebay Technology Pte. Ltd.	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	Sales	112,733	-	Net 45 days	Note 1	Note 1	16,377	-	
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	8,605,997	96	Net 45 days	Note 1	Note 1	2,052,568	99	
Fulian Technology (Wuhan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	355,724	4	Net 30 days	Note 1	Note 1	29,650	1	
Fulian Technology (Hebi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	1,924,390	15	Payment term 90 days	Note 1	Note 1	973,550	27	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	1,062,184	8	Payment term 90 days	Note 1	Note 1	171,344	5	

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 (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	\$ 3,323,925	26	Payment term 90 days	Note 1	Note 1	\$ 358,859	10	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	954,247	7	Payment term 90 days	Note 1	Note 1	713,669	20	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	959,731	7	Payment term 90 days	Note 1	Note 1	192,661	5	
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	819,726	6	Payment term 90 days	Note 1	Note 1	126,620	3	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	3,164,056	24	Payment term 90 days	Note 1	Note 1	577,609	16	
Fulian Technology (Hebi) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	481,664	4	Payment term 90 days	Note 1	Note 1	285,317	8	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	Sales	101,105	1	Payment term 90 days	Note 1	Note 1	34,648	1	
Sharp Jusda Logistics (Hong Kong) Co., Limited	Sharp Corporation	Affiliate	Sales	215,570	69	Payment term 30 days	Note 1	Note 1	-	-	
Triple Win Technology (JinCheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,814,805	70	Net 45 days	Note 1	Note 1	260,469	76	
Triple Win Technology (JinCheng) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	546,330	21	Net 45 days	Note 1	Note 1	32,691	10	
Likom de Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,191,635	100	Payment term 30 days	Note 1	Note 1	60,042	100	
Bang Tai International Logistics Co., Ltd.	Mega Well Limited	Subsidiary	Sales	166,961	9	Payment term 60 days	Note 1	Note 1	37,079	8	
Bang Tai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	389,352	22	Payment term 60 days	Note 1	Note 1	276,541	58	
FII USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	170,913	-	Net 30 days	Note 1	Note 1	33,034	-	
Rayprus Technologies Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	213,589	100	Net 90 days	Note 1	Note 1	105,877	100	
Kunshan Tengyang Intelligent Technology Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	269,379	66	Payment term 60 days	Note 1	Note 1	58,431	70	
Kunshan Tengyang Intelligent Technology Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	101,424	25	Payment term 60 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)	
Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Sales	\$ 329,361	86	Net 120 days	Note 1	Note 1	\$ 55,393	80	
Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Purchases	323,468	84	Net 60 days	Note 1	Note 1	(54,042)	(26)	
Sharp Jusda Logistics (Netherlands) B.V.	Sharp NEC Display Solutions Europe GmbH	Affiliate	Sales	112,937	100	Net 30 days	Note 1	Note 1	18,728	100	
Fulian Lankao Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	14,930,930	100	Net 30 days	Note 1	Note 1	1,152,365	99	
Chengdu Zhuxuntong Import & Export Co., Ltd.	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	105,532	47	Net 30 days	Note 1	Note 1	16,749	60	
Shanghai Topone Logistics Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	229,419	7	Payment term 60 days	Note 1	Note 1	62,299	10	
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	137,046,105	100	Payment term 60 days	Note 1	Note 1	49,677,195	100	
Fuyu Precision Component Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	445,219	-	Net 90 days	Note 1	Note 1	175,805	-	
ShunYun Technology (Ha Noi, Vietnam) Limited	ShunYun Technology Holdings Limited	Subsidiary	Sales	1,004,196	100	Payment term 120 days	Note 1	Note 1	334,944	100	
Sharp Jusda Logistics Corporation (US)	Sharp Electronics Corporation	Affiliate	Sales	571,301	75	Net 180 days	Note 1	Note 1	116,662	32	
Sharp Jusda Logistics Corporation (US)	Dynabook Americas, Inc.	Affiliate	Sales	150,896	20	Net 180 days	Note 1	Note 1	13,753	4	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,006,448	43	Net 60 days	Note 1	Note 1	271,616	75	
ShunSin Technology (Bac Giang, Vietnam) Limited	ShunYun Technology (Ha Noi, Vietnam) Limited	Subsidiary	Sales	879,246	96	Payment term 120 days	Note 1	Note 1	301,248	100	
ShunYun Technology Holdings Limited	ShunSin Technology (Bac Giang, Vietnam) Limited	Subsidiary	Sales	725,383	21	Payment term 60 days	Note 1	Note 1	391,181	37	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	263,027	35	Net 60 days	Note 1	Note 1	108,577	21	
Shunyun Technology (Zhongshan) Limited	ShunYun Technology Holdings Limited	Subsidiary	Sales	126,901	96	Payment term 60 days	Note 1	Note 1	51,692	96	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	341,726	11	Payment term 30 days	Note 1	Note 1	61,557	5	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	401,541	13	Net 90 days	Note 1	Note 1	101,497	9	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	\$ 1,265,983	40	Net 30 days	Note 1	Note 1	\$ 725,237	61	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	310,788	10	Net 30 days	Note 1	Note 1	152,943	13	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	280,586	9	Net 30 days	Note 1	Note 1	32,282	3	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	215,742	7	Net 30 days	Note 1	Note 1	43,701	4	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	109,557	3	Net 90 days	Note 1	Note 1	15,102	1	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	175,245	5	Net 30 days	Note 1	Note 1	29,923	3	
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	5,404,127	6	Net 30 days	Note 1	Note 1	22,870,456	100	
Taiyuan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	92,681,893	94	Net 30 days	Note 1	Note 1	1,374	-	
Polight Technology (Foshan) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	2,207,993	46	Net 45 days	Note 1	Note 1	1,846,761	96	
Polight Technology (Foshan) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	2,419,036	51	Net 45 days	Note 1	Note 1	28,750	1	
Ingrasys Technology Mexico S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	1,889,561	85	Payment term 30 days	Note 1	Note 1	240,005	-	
Ingrasys Technology Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	344,342	15	Payment term 30 days	Note 1	Note 1	117,829	-	
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	28,448,937	100	Net 80 days	Note 1	Note 1	6,763,015	100	
Futaihua Precision Industry (Weihai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	288,925	1	60 days after validation	Note 1	Note 1	(48,838)	(1)	
Sound Solutions (Zhenjiang) International Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,168,074	84	Payment term 60 days	Note 1	Note 1	-	-	
Foxconn Technology Service and Logistics Limited	Foxconn CZ S.R.O.	Subsidiary	Sales	15,631,456	96	Payment term 45 days	Note 1	Note 1	147,513	76	
Foxconn Technology Service and Logistics Limited	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	575,769	4	Payment term 45 days	Note 1	Note 1	47,799	24	
Joyspeed Global Cargo China Limited	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	153,402	1	Payment term 60 days	Note 1	Note 1	33,595	1	
Joyspeed Global Cargo China Limited	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	151,909	1	Payment term 60 days	Note 1	Note 1	66,418	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)	
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	Sales	\$ 679,939	5	Payment term 60 days	Note 1	Note 1	\$ 462,430	14	
Sound Solutions Austria GmbH	Sound Solutions (Zhenjiang) International Co., Ltd.	Subsidiary	Sales	491,510	97	Payment term 60 days	Note 1	Note 1	418,094	92	
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	3,128,235	2	Net 90 days	Note 1	Note 1	2,700,055	7	
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	3,668,475	2	Net 90 days	Note 1	Note 1	2,940,339	7	
Fulian Precision Technology (Ganzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	30,214,076	75	Net 270 days	Note 1	Note 1	14,740,224	49	
Fulian Precision Technology (Ganzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	110,429,600	20	Net 270 days	Note 1	Note 1	19,831,445	37	
Foxconn EV Property Development LLC	Foxconn EV System LLC	Subsidiary	Sales	221,458	100	Net 30 days	Note 1	Note 1	18,846	100	
Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	212,932	10	Payment term 90 days	Note 1	Note 1	64,414	5	
Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	665,720	32	Payment term 90 days	Note 1	Note 1	9,447	1	
Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	1,173,073	57	Payment term 90 days	Note 1	Note 1	1,024,560	82	
Fulian Precision Technology Component Company Limited	Profit New Limited	Subsidiary	Sales	6,478,120	96	Payment term 90 days	Note 1	Note 1	3,211,058	91	
SJN Logi Solutions Corporation	Sharp Jusda Logistics Corporation	Subsidiary	Sales	355,385	100	Payment term 30 days	Note 1	Note 1	44,669	100	
NSG Technology Inc.	Mega Well Limited	Subsidiary	Sales	247,388	5	Payment term 30 days	Note 1	Note 1	167,117	13	
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	4,069,823	88	Payment term 30 days	Note 1	Note 1	1,119,450	85	
FG Innovation Company Limited	Sharp Corporation	Affiliate	Sales	871,761	100	Payment term 60 days	Note 1	Note 1	689,393	100	
Premier Image Technology (China) Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	867,125	44	Net 90 days	Note 1	Note 1	266,835	37	
Premier Image Technology (China) Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Sales	140,949	7	Payment term 90 days	Note 1	Note 1	91,586	13	

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)	
Premier Image Technology (China) Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	\$ 125,422	8	90 days after validation	Note 1	Note 1	\$ (25,112)	(6)	
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	5,835,637	11	Payment term 60 days	Note 1	Note 1	1,790,404	7	
Fuhong Precision Component (Bac Giang) Company Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	Sales	156,463	-	Payment term 60 days	Note 1	Note 1	59,073	-	
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	46,187,372	88	Payment term 60 days	Note 1	Note 1	23,453,418	93	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	803,058	35	Payment term 30 days	Note 1	Note 1	418,438	38	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	221,866	10	Payment term 30 days	Note 1	Note 1	139,508	13	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fukang Technology Company Limited	Subsidiary	Sales	107,789	5	Payment term 30 days	Note 1	Note 1	87,010	8	
Foxconn MOEBG Industria de Eletronicos Ltda.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	231,752	1	Payment term 120 days	Note 1	Note 1	(12,559)	(1)	
Foxconn MOEBG Industria de Eletronicos Ltda.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	3,538,514	20	Payment term 30 days	Note 1	Note 1	53,801	2	
Foxconn Brasil Industria e Comercio Ltda.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	451,514	1	Payment term 90 days	Note 1	Note 1	(155,729)	(2)	
Foxconn Brasil Industria e Comercio Ltda.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Purchases	1,284,622	3	Payment term 60 days	Note 1	Note 1	(132,761)	(2)	
Competition Team Technology (India) Private Limited	Foxconn Technology (India) Private Limited	Subsidiary	Sales	612,677	5	Payment term 100 days	Note 1	Note 1	232,814	12	
Foxconn Hon Hai Technology India Mega Development Private Limited	FIH India Developer Private Limited	Subsidiary	Purchases	540,900	-	Net 15 days	Note 1	Note 1	-	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	454,416	-	Net 90 days	Note 1	Note 1	308,062	1	
Foxconn Hon Hai Technology India Mega Development Private Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	157,782	-	Net 90 days	Note 1	Note 1	66,994	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	Subsidiary	Sales	45,466,317	14	Net 60 days	Note 1	Note 1	12,786,088	22	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Foxconn Hon Hai Technology India Mega Development Private Limited	Avary Technology (India) Private Limited	Affiliate	Purchases	\$ 709,135	-	Net 90 days	Note 1	Note 1	\$ (158,011)	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Foxlink India Electric Private Limited	Other related party	Purchases	1,655,579	1	Net 90 days	Note 1	Note 1	(417,118)	(1)	
Competition Team Technology (Vietnam) Company Limited	Competition Team Technology (India) Private Limited	Subsidiary	Sales	1,123,867	20	Payment term 60 days	Note 1	Note 1	77,134	13	
Fukang Technology Company Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	9,995,549	9	Net 90 days	Note 1	Note 1	4,218,751	8	
Fukang Technology Company Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	566,185	-	Net 30 days	Note 1	Note 1	427,569	1	
Fukang Technology Company Limited	Enormous Technology Inc.	Subsidiary	Sales	15,302,884	13	Payment term 90 days	Note 1	Note 1	3,977,047	7	
Fukang Technology Company Limited	Foxconn Singapore Pte Ltd	Subsidiary	Sales	45,772,720	40	Payment term 90 days	Note 1	Note 1	39,353,793	73	

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, 2024

Table 7

Expressed in thousands of TWD  
(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	\$ 16,275,331	2	\$ 3,728,053	Subsequent Collection	\$ 4,776,685	\$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	117,370,860		15,411,452	Subsequent Collection	41,219,035	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	297,067,661		30,569	Subsequent Collection	201,480,192	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	164,967,530		863	Subsequent Collection	34,440,056	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	167,308,274		14,663,917	Subsequent Collection	34,985,387	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	45,681,661		-	-	16,034,921	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	87,835,597		-	-	77,868,570	-
			(Shown as other receivables) (Note)					
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	29,605,089	8	2,630,365	Subsequent Collection	20,079,059	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	10,941,428	3	6,608,224	Subsequent Collection	2,284,228	-
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	2,728,465	3	3,691,187	Subsequent Collection	20,252	-



Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	\$ 1,031,094	3	\$ 318,708	Subsequent Collection	\$ 499,329	\$ -
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	228,129	3	19	Subsequent Collection	123,277	114
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	191,692	4	-	-	110,171	96
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	4,587,509	2	3,656,945	Subsequent Collection	1,663,712	-
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	353,586	3	-	-	196,840	177
Hon Hai Precision Industry Co., Ltd.	Competition Team Technology (Vietnam) Company Limited	Subsidiary	121,367	10	413	Subsequent Collection	115,287	-
Hon Hai Precision Industry Co., Ltd.	Sakai Display Products Corporation	Affiliate	867,904	-	867,904	Subsequent Collection	-	867,904
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	1,305,489	10	-	-	1,305,489	653
Hon Hai Precision Industry Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	138,338	5	47,376	Subsequent Collection	88,190	69
Ambit Microsystem (Shanghai) Co., Ltd.	Mega Well Limited	Subsidiary	106,753	-	-	-	53,368	-
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	3,571,766	2	118,011	Subsequent Collection	-	-
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	13,457,343	5	1,575,073	Subsequent Collection	-	-
Ingrasys Technology Inc.	BaiChang Technology Service (Tianjin) Co., Ltd.	Subsidiary	184,111	2	9,512	Subsequent Collection	-	-
Ingrasys Technology Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	229,666	7	1,903	Subsequent Collection	-	-
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	7,472,971	10	1,671,941	Subsequent Collection	130,165	-
Ingrasys Technology Inc.	Cloud Network Technology Kft.	Subsidiary	213,227	5	171,012	Subsequent Collection	331	-
Ingrasys Technology Inc.	FII USA Inc.	Subsidiary	215,187	-	215,187	Subsequent Collection	-	-
Hon Lin Technology Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	273,034	2	-	-	272,741	-
Hon Lin Technology Co., Ltd.	Mega Well Limited	Subsidiary	181,995	1	-	-	181,857	-
Hon Lin Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	102,319	1	-	-	102,212	-
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	555,975	5	-	-	125,666	-
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	28,323,855	4	-	-	5,633,410	-

Table 7 Page 2

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	WOWTEK Technology India Private Limited	Subsidiary	\$ 708,975	5	\$ -	-	\$ 38,246	\$ -
Futaijing Precision Electronics (Beijing) Co., Ltd.	Nextpert Inc.	Subsidiary	1,900,125	3	-	-	376,338	-
FIH Precision Electronics (Langfang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	108,731	2	-	-	63,096	-
FIH (Hong Kong) Limited	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Subsidiary	4,587,801	-	-	-	-	-
FIH (Hong Kong) Limited	FIH Mexico Industry S.A. de C.V.	Subsidiary	381,349	3	-	-	92,494	-
FIH (Hong Kong) Limited	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	4,031,522	-	-	-	-	-
FIH (Hong Kong) Limited	HongFuJin Precision Electrons (HengYang) Co., Ltd.	Subsidiary	437,353	2	-	-	214,425	-
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	1,298,147	6	-	-	641,683	487
Futaijing Precision Electronics Yantai Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	109,994	7	-	-	-	-
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	4,712,567	3	-	-	191	-
Focus PC Enterprises Limited	Mega Well Limited	Subsidiary	116,118	3	-	-	-	-
Precision Technology Investments Pte. Ltd.	Simply Smart Limited	Subsidiary	243,209	1	-	-	121,939	-
Foxconn Technology Group Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	121,155	1	29,723	Subsequent Collection	60,067	-
Foxconn Technology Group Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	556,957	1	-	-	404,933	-
Fuding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	10,891,452	1	-	-	-	-
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	302,385	2	-	-	92,588	-
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	1,313,393	1	-	-	878,781	-
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	21,359,928	2	-	-	21,189,292	-
Triple Win Technology (Shenzhen) Co., Ltd.	Polight Technology (Foshan) Co., Ltd.	Subsidiary	2,002,067	-	-	-	778,875	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	427,466	1	-	-	310,164	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	237,824	-	-	-	141,517	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	885,004	1	-	-	342,291	-
Foxconn (Kunshan) Computer Connector Co., Ltd.	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Subsidiary	114,754	8	78,561	Subsequent Collection	78,561	-

Table 7 Page 3

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	\$ 5,938,217	5	\$ -	-	\$ -	\$ -
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	4,200,545	1	-	-	-	-
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	11,399,957	1	-	-	7,543,516	-
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	409,225	2	-	-	-	-
Foxteq Services India Private Limited	Enormous Technology Inc.	Subsidiary	1,052,446	-	-	-	-	-
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary	139,033	10	-	-	-	-
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	400,246	1	-	-	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	805,774	1	-	-	70,805	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	683,190	1	-	-	217,128	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	1,211,738	1	-	-	512,137	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	179,004	1	-	-	53,453	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	213,623	1	-	-	102,119	-
Foxconn Assembly LLC	Ingrasys Technology USA Inc.	Subsidiary	104,242	5	-	-	-	-
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	464,023	5	-	-	-	-
PCE Paragon Solutions (Mexico) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	357,350	3	-	-	357,350	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	171,643	1	-	-	59,212	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	145,805	2	-	-	144,168	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	1,258,309	-	-	-	-	-
Fuyu Electronical Technology (Huaian) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	7,251,708	3	655,800	Subsequent Collection	655,800	-
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	549,356	4	299,219	Subsequent Collection	-	-
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	11,186,331	2	6,443,646	Subsequent Collection	-	-
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	757,033	1	-	-	552,650	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	143,089	-	167	Subsequent Collection	-	-

Table 7 Page 4

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	\$ 2,106,942	1	\$ -	-	\$ 1,258,419	\$ -
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	26,208,169	1	-	-	22,887,689	9,828
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	482,309	4	-	-	-	-
Huaian Fultong Trading Co., Ltd.	Tekcon Huizhou Electronics Co., Ltd.	Affiliate	171,530	-	-	-	-	64
Foxconn Image & Printing Product Pte. Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	154,560	1	7,468	Subsequent Collection	124,668	-
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	249,222	3	7,602	Subsequent Collection	249,222	-
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	454,038	1	-	-	-	-
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	569,050	2	-	-	10,294	-
PCE Technology de Juarez S.A. de C.V.	Foxteq Singapore Pte. Ltd.	Subsidiary	243,369	2	-	-	12,015	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	101,477	1	15,374	Subsequent Collection	75,885	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	10,471,792	-	10,471,792	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	21,404,087	1	1,661,521	Subsequent Collection	11,889,884	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	6,185,203	1	442,522	Subsequent Collection	5,965,320	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Ur Materials Industry (Shenzhen) Co., Ltd.	Subsidiary	134,857	1	8,549	Subsequent Collection	60,747	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	164,074	1	38,420	Subsequent Collection	83,668	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Subsidiary	154,959	-	33,344	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	161,429,845	1	77,921,082	Subsequent Collection	47,641,928	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	102,705	1	55,342	Subsequent Collection	25,041	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	430,549	3	4,007	Subsequent Collection	426,956	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	774,392	1	366,206	Subsequent Collection	366,206	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	5,473,194	1	1,935,025	Subsequent Collection	2,313,674	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	174,946	2	134	Subsequent Collection	9,615	-

Table 7 Page 5

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	\$ 497,957	1	\$ -	-	\$ 283,573	\$ -
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	1,019,716	4	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	552,586	4	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	19,785,541	4	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	1,318,680	1	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	BaiChang Technology Service (Tianjin) Co., Ltd.	Subsidiary	100,058	3	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	3,861,143	3	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	3,112,099	3	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	332,357	3	-	-	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fast Victor Limited	Subsidiary	317,714	-	142,908	Subsequent Collection	137,352	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	190,765,479	1	12,919,596	Subsequent Collection	51,831,272	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	9,576,983	3	22,200	Subsequent Collection	9,576,983	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	786,324	1	4,697	Subsequent Collection	227,915	-
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	206,914	1	75,098	Subsequent Collection	117,738	-
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	1,748,551	2	-	-	-	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	14,511,705	2	-	-	-	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	343,442	3	-	-	-	-
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	7,155,053	2	-	-	7,155,053	-
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	9,424,839	2	-	-	9,424,839	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fast Victor Limited	Subsidiary	5,270,792	-	2,952,628	Subsequent Collection	4,877,568	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	367,777,736	1	-	-	355,485,228	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	4,492,612	1	-	-	1,752,960	-

Table 7 Page 6

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	\$ 12,904,652	-	\$ 6,276,970	Subsequent Collection	\$ 8,989,750	\$ -
Profit New Limited	Ingrasys Technology Inc.	Subsidiary	214,779	-	-	-	-	-
Profit New Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	2,545,340	3	-	-	-	-
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	9,824,641	2	-	-	-	-
Profit New Limited	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	271,415	-	-	-	-	-
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	32,414,891	3	-	-	-	-
Profit New Limited	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	104,396	3	-	-	-	-
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	30,997,572	3	-	-	-	-
Fusing International Inc.	Simply Smart Limited	Subsidiary	175,099	-	-	-	-	-
Fast Victor Limited	Foxconn (Far East) Limited	Subsidiary	3,724,424	-	-	-	-	-
Fast Victor Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	109,358,700	-	-	-	-	-
			(Shown as other receivables) (Note)	-				
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	2,536,952	-	-	-	2,505,203	-
Fast Victor Limited	Simply Smart Limited	Subsidiary	472,059	-	-	-	-	-
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	706,495	1	133,023	Subsequent Collection	304,737	-
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	1,033,276	1	187,953	Subsequent Collection	761,747	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	51,968,377	1	-	-	5,972,248	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	1,595,986	1	-	-	168,774	-
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	644,433	1	-	-	-	-
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	6,120,495	2	-	-	6,120,495	-
Simply Smart Limited	Fusing International Inc.	Subsidiary	1,983,362	1	-	-	721,380	-
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	2,912,596	1	-	-	1,648,290	-
Simply Smart Limited	Foxconn EV Singapore Holdings Pte. Ltd.	Subsidiary	127,286	-	-	-	-	-
Simply Smart Limited	Foxconn Japan Co., Limited	Subsidiary	104,549	1	-	-	82,061	-
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	18,517,096	2	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	119,775	3	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	177,406	3	65,171	Subsequent Collection	-	-

Table 7 Page 7

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
HongFuJin Precision Electronics (HengYang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	\$ 337,218	1	\$ 41,624	Subsequent Collection	\$ 255,654	\$ -
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiary	245,823	4	64,242	Subsequent Collection	64,242	-
Foxconn Interconnect Technology Limited	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	638,521	3	296,426	Subsequent Collection	296,426	-
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	191,388	6	-	-	-	-
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	181,550	5	-	-	-	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	425,767	5	153,009	Subsequent Collection	153,009	-
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	396,411	4	149,931	Subsequent Collection	149,931	-
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	200,258	5	78,722	Subsequent Collection	78,722	-
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	621,328	5	-	-	-	-
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	2,413,962	4	-	-	-	-
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	934,154	10	-	-	-	-
Foxconn Interconnect Technology Limited	Henan Fuchi Technology Co., Ltd.	Subsidiary	123,225	2	38,456	Subsequent Collection	38,456	-
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	205,684	6	107,982	Subsequent Collection	107,982	-
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	1,892,104	2	-	-	-	-
Foxconn Interconnect Technology Limited	Changyi Interconnect Technology (India) Private Limited	Subsidiary	299,523	2	-	-	-	-
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	325,299	5	209,739	Subsequent Collection	209,739	-
Foxconn Interconnect Technology Limited	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	155,730	4	-	-	-	-
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	436,478	3	128,931	Subsequent Collection	128,931	164
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	794,545	3	349,005	Subsequent Collection	349,005	298
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	203,194	5	49,081	Subsequent Collection	49,081	76
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	122,207	4	-	-	-	46

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Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
ScienBizIP Consulting Inc.	FG Innovation Company Limited	Subsidiary	\$ 134,089	1	\$ -	-	\$ -	\$ -
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	10,715,360	1	1,409,970	Subsequent Collection	1,409,970	-
Zhengzhou WanmaYun Elec. Technology Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	436,933	-	-	-	252,121	-
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	452,047	1	-	-	320,296	-
Jusda International Limited	Jusda India Supply Chain Management Private Limited	Subsidiary	151,970	-	-	-	9,764	-
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	368,486	1	-	-	259,705	-
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiary	120,163	1	-	-	-	-
Jusda International Limited	Joyspeed Global Cargo China Limited	Subsidiary	712,169	-	-	-	72,473	-
Jusda International Limited	Jusda International Supply Chain Management (Vietnam) Company Limited	Subsidiary	106,039	-	-	-	2,689	-
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	363,699	6	-	-	-	-
Chongqing Jingmei Precision Electronics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	1,541,354	1	-	-	896,985	-
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	5,326,882	1	-	-	5,182,613	-
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	6,620,557	1	131,670	Subsequent Collection	3,450,035	-
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	784,133	1	-	-	432,125	294
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	8,045,915	4	-	-	-	-
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	149,907	3	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	9,644,259	4	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	204,036	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	316,971	2	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	555,446	5	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	5,283,491	4	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	1,647,440	5	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	7,292,688	4	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	542,582	1	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	132,736	10	-	-	-	-
Falcon Precision Trading Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	268,231	-	-	-	268,231	-
Foxconn Industrial Internet Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	116,865	3	-	-	-	-

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Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	\$ 1,024,254	3	\$ -	-	\$ -	\$ -
Fulian Yuzhan Technology (Henan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	12,283,284	8	-	-	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	17,306,400	9	-	-	-	-
Shenzhen Qianhai Jusda Supply Chain Management Ltd.	Jusda India Supply Chain Management Private Limited	Subsidiary	120,382	1	-	-	13,461	-
Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Zhengzhou WanmaYun Elec. Technology Co., Ltd.	Subsidiary	467,249	-	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	187,580	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	128,633	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	171,782	2	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	2,109,723	3	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	181,381	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	6,668,491	2	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	199,842	1	-	-	-	-
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	163,998	-	133,884	Subsequent Collection	84,093	-
Lankao YuFu Precision Technology Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	159,361	-	93,158	Subsequent Collection	85,948	-
Foxconn Precision International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	123,358	4	-	-	-	-
Foxconn Precision International Limited	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	104,759	5	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Subsidiary	286,568	5	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	703,293	2	5,714	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	965,085	3	21,924	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	1,395,558	2	7,843	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	600,818	2	378,397	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	32,822,050	1	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	489,794	4	16,080	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	102,680,626	2	1,947,734	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	162,863	3	857	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	\$ 947,387	3	\$ 47	Subsequent Collection	\$ -	\$ -
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	688,131	3	10,539	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Subsidiary	114,234	3	23,841	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	134,060	1	334	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	2,253,013	1	711,167	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Yuzhan Technology (India) Private Limited	Subsidiary	488,796	-	39,252	Subsequent Collection	-	-
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	289,851	1	-	-	259,355	-
Competition Team Technology Mexico S.A. de C.V.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	132,645	1	-	-	71,504	50
BaiChang Technology Service (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	181,683	10	-	-	-	-
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	440,021	2	-	-	439,933	165
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	177,477	2	-	-	177,477	67
Henan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	107,872,815	-	35,908,005	Subsequent Collection	94,546,059	-
Henan Fuchi Technology Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	324,771	2	324,771	Subsequent Collection	-	-
Jusda India Supply Chain Management Private Limited	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	195,459	1	-	-	9,213	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	569,450	2	-	-	31,920	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Foxconn Assembly LLC	Subsidiary	219,451	2	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	378,892	4	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	44,523,778	2	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	12,172,549	6	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	327,703	5	-	-	110,567	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	540,286	3	-	-	21,521	-

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Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2024	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.	Fuyu Precision Component Co., Ltd.	Subsidiary	\$ 240,720	2	\$ -	-	\$ 12,370	\$ -
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Subsidiary	561,754	1	-	-	466,384	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	4,971,850	7	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	12,937,689	5	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	6,413,331	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	6,019,843	6	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	3,488,267	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	1,191,656	5	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	1,483,006	5	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Profit New Limited	Subsidiary	157,593	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	2,479,275	6	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	205,042	6	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	115,898,613	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Competition Team Technology Mexico S.A. de C.V.	Subsidiary	260,379	6	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	986,358	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	129,984	7	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	143,059	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	41,371,371	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	225,548	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	1,554,305	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	35,662,507	5	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	14,756,918	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	820,792	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	19,176,306	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	786,794	5	-	-	-	295
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	4,449,010	6	-	-	-	-
Cloud Network Technology Kft.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	106,432	2	-	-	-	-
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	3,718,085	1	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	\$ 74,468,662	2	\$ -	-	\$ -	\$ -
Fulian Technology (Shanxi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	239,007	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	570,858	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	251,425	1	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	129,573	3	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	489,030	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	7,625,328	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	2,083,735	4	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	987,624	3	-	-	-	-
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	2,743,153	-	-	-	-	-
IPL International Limited	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	215,880	1	-	-	-	-
IPL International Limited	Foxconn Precision International Limited	Subsidiary	8,698,922	1	-	-	-	-
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	606,119	8	-	-	-	-
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	143,466,867	3	-	-	-	-
IPL International Limited	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	110,110	2	-	-	-	-
IPL International Limited	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	209,989	6	-	-	-	-
IPL International Limited	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	150,481	1	-	-	-	-
Jusda Supply Chain Management Corporation	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	106,607	1	-	-	17,465	-
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	148,359	-	-	-	9,950	-
Jusda Supply Chain Management Corporation	FII USA Inc.	Subsidiary	102,501	1	-	-	52,068	-
AFE, Inc.	FII USA Inc.	Subsidiary	226,170	-	216,333	Subsequent Collection	191	-
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	9,827,599	3	-	-	9,822,240	-
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	60,395,452	1	-	-	23,822,443	-
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	254,698	2	-	-	254,698	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	318,299	2	-	-	303,349	-
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	423,482	2	-	-	423,482	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	706,058	2	-	-	706,058	-
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	434,903	2	-	-	434,897	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fortunebay Technology Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	\$ 149,660	1	\$ -	-	\$ 37,811	\$ -
Fortunebay Technology Pte. Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	1,090,098	1	-	-	1,090,098	-
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	764,515	1	-	-	763,564	-
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,376,028	2	-	-	1,191,682	-
Fortunebay Technology Pte. Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	285,429	1	-	-	285,429	-
Fortunebay Technology Pte. Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	263,284	2	-	-	263,284	-
Fortunebay Technology Pte. Ltd.	Fukang Technology Company Limited	Subsidiary	297,062	3	-	-	297,062	-
Fortunebay Technology Pte. Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	125,088	1	-	-	118,859	47
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	2,052,568	4	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	973,550	2	227,103	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	171,344	4	92,885	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	358,859	4	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	713,669	2	569,169	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	192,661	3	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	126,620	3	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	577,609	3	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	285,317	2	139,556	Subsequent Collection	-	-
Triple Win Technology (JinCheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	260,469	3	-	-	260,469	-
Bang Tai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	276,541	-	-	-	72,579	-
Rayprus Technologies Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	105,877	1	-	-	105,877	-
FE HOLDINGS USA, INC.	FII USA Inc.	Subsidiary	100,931	-	-	-	17,903	-
Fulian Lankao Technology Co., Ltd.	IPL International Limited	Subsidiary	1,152,365	9	-	-	-	-
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	49,677,195	4	3,605,525	Subsequent Collection	-	-
Fuyu Precision Component Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	175,805	1	-	-	-	-
ShunYun Technology (Ha Noi, Vietnam) Limited	ShunYun Technology Holdings Limited	Subsidiary	334,944	1	-	-	125,828	-
Sharp Jusda Logistics Corporation (US)	Sharp Electronics Corporation	Affiliate	116,662	1	-	-	74,627	44

Table 7 Page 14

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	\$ 271,616	4	\$ -	-	\$ -	\$ -
ShunSin Technology (Bac Giang, Vietnam) Limited	ShunYun Technology (Ha Noi, Vietnam) Limited	Subsidiary	301,248	1	-	-	-	-
ShunYun Technology Holdings Limited	ShunSin Technology (Bac Giang, Vietnam) Limited	Subsidiary	391,181	-	-	-	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	108,577	-	37,698	Subsequent Collection	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	101,204	-	27,348	Subsequent Collection	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	101,497	5	5,361	Subsequent Collection	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	725,237	2	205,804	Subsequent Collection	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	152,943	1	1,282	Subsequent Collection	-	-
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	22,870,456	-	-	-	1,985,683	-
Polight Technology (Foshan) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	1,846,761	1	-	-	1,309,971	-
Ingrasys Technology Mexico S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	240,005	2	-	-	-	-
Ingrasys Technology Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	117,829	2	-	-	-	-
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	6,763,015	1	370	Subsequent Collection	4,085,492	-
Foxconn Technology Service and Logistics Limited	Foxconn CZ S.R.O.	Subsidiary	147,513	10	-	-	-	-
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	462,430	1	-	-	196,985	-
Sound Solutions Austria GmbH	Sound Solutions (Zhenjiang) International Co., Ltd.	Subsidiary	418,094	-	-	-	-	-
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	2,700,055	6	748,599	Subsequent Collection	-	-
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	2,940,339	6	876,452	Subsequent Collection	-	-
Fulian Precision Technology (Ganzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	14,740,224	6	-	-	-	-
Fulian Precision Technology (Ganzhou) Co., Ltd.	IPL International Limited	Subsidiary	19,831,445	6	-	-	-	-
Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	1,024,560	2	-	-	-	-
Fulian Precision Technology Component Company Limited	Profit New Limited	Subsidiary	3,211,058	1	-	-	-	-

Table 7 Page 15

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
NSG Technology Inc.	Mega Well Limited	Subsidiary	\$ 167,117	3	\$ 11,870	Subsequent Collection	\$ -	\$ -
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	1,119,450	4	633,551	Subsequent Collection	-	-
FG Innovation Company Limited	Sharp Corporation	Affiliate	689,393	1	-	-	803	259
Premier Image Technology (China) Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	266,835	1	-	-	263,647	-
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	1,790,404	3	-	-	-	-
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	23,453,418	2	-	-	-	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	418,438	1	-	-	321,613	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	139,508	-	-	-	70,789	-
Competition Team Technology (India) Private Limited	Foxconn Technology (India) Private Limited	Subsidiary	232,814	1	-	-	-	-
Foxconn Hon Hai Technology India Mega Development Private Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	308,062	1	-	-	-	-
Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	Subsidiary	12,786,088	1	-	-	-	-
Fukang Technology Company Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	4,218,751	1	-	-	3,271,157	-
Fukang Technology Company Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	427,569	1	-	-	126,031	-
Fukang Technology Company Limited	Enormous Technology Inc.	Subsidiary	3,977,047	2	-	-	2,880,716	-
Fukang Technology Company Limited	Foxconn Singapore Pte Ltd	Subsidiary	39,353,793	1	-	-	11,802,900	-

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, 2024

Table 8

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	\$ 339,121,300	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Accounts payable	142,908,754	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Other receivables	117,370,860	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Other receivables	164,967,530	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Other receivables	167,308,274	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Other receivables	297,067,661	Note 3	7
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	262,296,863	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts payable	64,176,551	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Other receivables	45,681,661	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	649,822,512	Note 3	9
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts payable	277,369,661	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Other receivables	87,835,597	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Purchases	414,101,934	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Accounts payable	166,438,568	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Purchases	1,163,880,750	Note 3	17
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Accounts payable	374,973,442	Note 3	9
1	Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	82,903,012	Note 3	1
1	Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	84,534,854	Note 3	1
2	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	96,089,474	Note 3	1
3	Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	164,421,280	Note 3	2
4	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	78,036,997	Note 3	1
4	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Sales	413,065,484	Note 3	6
4	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Accounts receivable	161,429,845	Note 3	4
5	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	508,696,476	Note 3	7
5	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts receivable	190,765,479	Note 3	4



Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			
				General ledger account	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 4)
5	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	\$ 149,827,240	Note 3	2
6	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Sales	1,413,212,555	Note 3	21
6	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Accounts receivable	367,777,736	Note 3	8
7	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	99,987,263	Note 3	1
8	Fast Victor Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Other receivables	109,358,700	Note 3	2
9	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	286,806,816	Note 3	4
9	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts receivable	51,968,377	Note 3	1
10	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	182,129,724	Note 3	3
10	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Accounts receivable	102,680,626	Note 3	2
11	Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	504,226,011	Note 3	7
11	Henan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts receivable	107,872,815	Note 3	2
12	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	Sales	82,029,866	Note 3	1
12	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	Accounts receivable	44,523,778	Note 3	1
13	Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	564,325,851	Note 3	8
13	Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Accounts receivable	115,898,613	Note 3	3
13	Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	148,708,950	Note 3	2
13	Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	126,231,836	Note 3	2
14	Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	98,624,120	Note 3	1
14	Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	74,468,662	Note 3	2
15	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	458,268,330	Note 3	7
15	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	143,466,867	Note 3	3
16	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	151,924,511	Note 3	2
16	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	147,366,774	Note 3	2
16	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts receivable	60,395,452	Note 3	1
17	Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	137,046,105	Note 3	2
17	Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	49,677,195	Note 3	1
18	Taiyuan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	92,681,893	Note 3	1
19	Fulian Precision Technology (Ganzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	110,429,600	Note 3	2

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

(1) Number 0 represents the Company.

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

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

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

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

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

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Information on investees  
December 31, 2024

Table 9

Expressed in thousands of TWD  
(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2024			Net profit (loss) of the investee for the year ended December 31, 2024	Investment income (loss) recognised by the Company for the year ended December 31, 2024	Footnote
				Balance as at December 31, 2024	Balance as at December 31, 2023	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Cayman Islands	Investment holding	\$ 183,643,578	\$ 202,550,710	6,537,329,969	100	\$ 1,633,070,027	\$ 131,230,202	\$ 130,782,416	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	30,733,942	(33,131,005)	(6,837,717)	Note 1、 6
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Singapore	Manufacture and sale of computer and data processing equipment	21,489,444	21,489,444	615,761,088	100	26,321,075	1,013,192	1,020,743	Note 1
Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd.	Taiwan	Investment holding	7,399,903	7,399,903	1,589,101,113	98	30,167,758	1,510,432	1,479,531	Note 1
Hon Hai Precision Industry Co., Ltd.	Bon Shin International Investment Co., Ltd.	Taiwan	Investment holding	6,497,500	5,497,500	1,927,801,770	100	28,651,961	1,881,941	1,881,941	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin Islands	Investment holding	2,814,895	2,814,895	75,980,200	100	12,456,191	127,781	127,781	
Hon Hai Precision Industry Co., Ltd.	Ambit International Limited	British Virgin Islands	Investment holding	2,393,965	2,393,965	74,572,281	100	71,355,904	10,879,906	10,879,906	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2024			Net profit (loss) of the investee for the year ended December 31, 2024	Investment income (loss) recognised by the Company for the year ended December 31, 2024	Footnote
				Balance as at December 31, 2024	Balance as at December 31, 2023	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V.	Netherlands	Investment holding	\$ 6,486,934	\$ 6,486,934	108,355,209	100	\$ 13,822,458	\$ 1,594,334	\$ 1,594,334	
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	1,158,232	118,569	117,939	
Hon Hai Precision Industry Co., Ltd.	Foxconn MOEBG Industria De Eletronicos Ltda.	Brazil	Products including FTV/DVR/Bluetooth module/set-top box and optical network terminals	348,977	348,977	28,661,789	5	206,786	187,941	150,366	
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	10,958,831	3,400,310	337,719	Note 1, 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Singapore	Investment holding	48,664,097	48,664,097	1,590,702,109	100	71,368,542	961,250	1,104,794	
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	5,219,755	(640,856)	(640,856)	
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd.	Taiwan	Investment holding	1,500,500	1,500,500	485,636,467	100	5,870,010	183,211	183,211	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	Singapore	Investment holding	104,506,698	52,733,481	4,571,100,594	100	113,887,718	4,666,369	4,584,958	Note 1
Hon Hai Precision Industry Co., Ltd.	Foxconn Sa B.V.	Netherlands	Investment holding	2,105,016	2,105,016	69,792,817	100	257,003	(1,215)	(1,215)	
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	3,176,805	1,201,351	216,460	Note 1, 3

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2024			Net profit (loss) of the investee for the year ended December 31, 2024	Investment income (loss) recognised by the Company for the year ended December 31, 2024	Footnote
				Balance as at December 31, 2024	Balance as at December 31, 2023	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Lin Yih International Investment Co., Ltd.	Taiwan	Investment holding	\$ 7,772,411	\$ 9,772,411	783,700,000	100	\$ 7,549,077	\$ 51,834	\$ 51,834	
Hon Hai Precision Industry Co., Ltd.	Syntrend Creative Park Co., Ltd.	Taiwan	Retail of office machinery and equipment and electronic appliances, and information software services	1,836,463	1,836,463	183,646,250	75	1,049,660	78,831	58,967	
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology (H.K.) Limited	Hong Kong	Purchase and sale of cameras and related parts	22,311	22,311	1,409,100	2	143,200	405,032	1,064	Note 1、 4
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Taiwan	Rental and leasing	6,704,555	5,244,555	591,810,751	89	5,469,574	(51,788)	(45,710)	Note 5
Hon Hai Precision Industry Co., Ltd.	Ennoconn Corporation	Taiwan	Design, manufacture and sale of computer system, embedded board, industrial PC motherboard	168,599	168,599	504	-	219,671	6,156,231	9,009	
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	46.00	7,776,497	(2,137,329)	(943,954)	Note 7

Table 9 Page 3

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2024			Net profit (loss) of the investee for the year ended December 31, 2024	Investment income (loss) recognised by the Company for the year ended December 31, 2024	Footnote
				Balance as at December 31, 2024	Balance as at December 31, 2023	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Taiwan	Research, development, design, manufacture and sale the following products: 1.Manufacture and OEM of Si products 2.SiC power components 3.MEMS (Microelectromechanical Systems) products and manufacturing of SENSOR products and their corresponding ASIC analogue circuit	\$ 5,935,000	\$ 5,158,000	593,500,000	100	\$ 2,675,646	\$ (1,279,614)	\$ (1,279,614)	
Hon Hai Precision Industry Co., Ltd.	Foxconn Ev Singapore Holdings Pte. Ltd.	Singapore	Investment holding	13,434,415	-	412,625,934	100	13,070,990	(122,784)	(122,784)	
Hon Hai Precision Industry Co., Ltd.	Others	Others		412,045	420,422	-	-	457,415	290,227	111,246	Note 1、 9

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2024			Net profit (loss) of the investee for the year ended December 31, 2024	Investment income (loss) recognised by the Company for the year ended December 31, 2024	Footnote
				Balance as at December 31, 2024	Balance as at December 31, 2023	Number of shares	Ownership (%)	Book value			
Foxconn (Far East) Limited	Sharp Corporation	Japan	Manufacture and sale of digital intelligence appliances, communication systems, electronic equipment and display equipment and related parts	\$ 20,164,627	\$ 20,164,627	76,655,069	12	\$ 16,255,477	\$ (33,131,005)	\$ (3,639,944)	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	1,852,824	1,992,567	259,959,573	18	20,598,494	3,400,310	667,939	Note 2、 10
Hon Yuan, Bon Shin, Hon Chi and Hon Yiing	Pan-International Industrial Corp.	Taiwan	Manufacture and marketing of cables	560,639	560,639	29,620,041	6	904,503	1,201,351	59,489	Note 3、 10
Hyield, Hon Yuan, Bon Shin and Hon Chi	Foxsemicon Integrated Technology Inc.	Taiwan	Manufacture of semiconductor machinery and sales of computer components	915,164	915,164	14,557,088	14	2,273,050	2,612,643	366,643	Note 10
Hyield, Hon Yuan, Bon Shin and Hon Chi	Ennoconn Corporation	Taiwan	Design, manufacture and sale of computer system, embedded board, industrial PC motherboard	1,282,650	1,282,650	36,249,744	26	6,633,939	6,156,231	644,032	Note 8、 10
Hon Chi, Hon Yuan, Bon Shin, and Hyield	Foxnum Technology Co., Ltd.	Taiwan	Production, processing and sales of network terminals, computer monitors, computer peripheral devices, power supplies and components	925,762	925,762	51,128,316	100	25,691	(1,814)	(1,814)	Note 10
Hyield	Antec Electronic System Co., Ltd.	Taiwan	Manufacture of cable, electronic equipment and electron component of motor vehicles	972,500	970,000	60,260,000	100	94,307	(1,107)	(1,107)	Note 10

Table 9 Page 5

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2024			Net profit (loss) of the investee for the year ended December 31, 2024	Investment income (loss) recognised by the Company for the year ended December 31, 2024	Footnote
				Balance as at December 31, 2024	Balance as at December 31, 2023	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	\$ 927,229	\$ 62,918	\$ 62,918	Note 10
Hyield and Lin Yih	Taiwan Intelligent Fiber Optic Network Co., Ltd.	Taiwan	Leasing of FTTH wideband loop, FTTH wideband internet service, and ethernet leased circuit	713,935	808,158	37,689,086	21	486,945	107,189	21,646	Note 10
Bon Shin, Hyield, and Lin Yih	Healthconn Corp.	Taiwan	Consultancy of health checkup software, machine, and health care	276,170	276,170	24,637,025	54	558,293	19,228	10,497	Note 10
Bon Shin	Aurora Telecom Corporation	Taiwan	Sales of mobile phones and its accessories and activate mobile number	273,444	273,444	12,777,765	30	168,713	(98,274)	(29,001)	Note 10
Bon Shin, Hyield, Hon Yuan and Hon Chi	Zhong Yang Technology Co., Ltd.	Taiwan	Research and development, manufacturing and sales of mold, digital lens assembly and lens coating	863,727	1,019,788	19,007,714	20	391,526	(188,092)	(37,370)	Note 10
Bon Shin	XSemi Corporation	Taiwan	Design, test and sales of various types of IC application	1,530,000	1,530,000	1,530,000,000	45	1,738,028	165,654	74,544	Note 10
Bon Shin	Dynamic Computing Technology Co., Ltd.	Taiwan	Operation of Internet Data Center, system integration services, cloud service and information business	1,020,000	1,020,000	102,000,000	100	1,195,087	81,172	81,172	Note 10
Hyield, Bon Shin and Lin Yih	Foxtron Vehicle Technologies Co., Ltd.	Taiwan	Complete electric vehicles design and development, including technical authorisation and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems	551,290	551,290	11,029,000	1	107,964	(2,137,329)	(13,105)	Note 7、10



Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2024			Net profit (loss) of the investee for the year ended December 31, 2024	Investment income (loss) recognised by the Company for the year ended December 31, 2024	Footnote
				Balance as at December 31, 2024	Balance as at December 31, 2023	Number of shares	Ownership (%)	Book value			
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	\$ 3,923,050	\$ (78,489)	\$ (32,614)	Note 10
Hyield, Hon Yuan, Bon Shin, Lin Yih and Hon Chi	Others	Others		6,208,718	4,642,849	-	-	5,098,817	(1,725,282)	(386,584)	Note 9

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

Note 2: The Company and the direct and indirect investee companies own 28.26% 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.) Limited's outstanding shares.

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

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

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

Note 8: The Company and the direct and indirect investee companies own 26.72% of Ennoconn Corporation's outstanding shares.

Note 9: Due to the amount is insignificant, combined disclosure is adopted.

Note 10: Hyield Venture Capital Co., Ltd. is referred to as Hyield, Hon Chi International Investment Co., Ltd. is referred to as Hon Chi, Hon Yuan International Investment Co., Ltd. is referred to as Hon Yuan, Bon Shin International Investment Co., Ltd. is referred to as Bon Shin, Lin Yih International Investment Co., Ltd. is referred to as Lin Yih and Hon Yiing International Investment Co., Ltd. is referred to as Hon Yiing.

Note 11: Because the foreign holding investee companies prepare consolidated financial statements only, the disclosure of the company's investments over which the Company has significant influence or control, directly or indirectly, is only disclosed to the level of the holding company.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Information on investments in Mainland China  
For the year ended December 31, 2024

Table 10

Expressed in thousands of TWD  
(Except as otherwise indicated)

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2024	Net income of investee for the year ended December 31, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2024	Book value of investments in Mainland China as of December 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
FIH Precision Component (Beijing) Co., Ltd.	Manufacturing of telecommunication cases	\$ 2,255,952	(2)	\$ -	\$ -	\$ -	\$ -	\$ (10,463)	64.44	\$ (6,740)	\$ 5,018,977	\$ -	Note 2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of computer cases, computer peripherals, etc.	2,799,688	(2)	163,950	-	-	163,950	84,553	100	84,553	715,059	143,226	Note 2
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	5,853,671	(2)	-	-	-	-	115,706	64.44	74,533	13,095,828	-	Note 2
Foxconn Precision Component (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,994,944	(2)	98,370	-	-	98,370	69,075	100	69,075	1,768,590	-	Note 2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	4,157,772	(2)	-	-	-	-	364,696	64.44	234,921	6,461,020	-	Note 2
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	556,535	(2)	-	-	-	-	25,091	100	25,091	840,017	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2024	Net income of investee for the year ended December 31, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2024	Book value of investments in Mainland China as of December 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Foxconn (Kunshan) Computer Connector Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	\$ 1,462,434	(2)	\$ 163,950	\$ -	\$ -	\$ 163,950	\$ 2,253,695	71.05	\$ 1,601,250	\$ 7,921,778	\$ 242,547	Note 2
Fuding Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	1,573,920	(2)	-	-	-	-	1,340,234	71.05	952,236	12,793,929	-	Note 2
Foxconn Technology Group Co., Ltd.	Manufacturing and marketing of computer case and computer peripherals, etc.	5,541,510	(2)	-	-	-	-	10,289,431	100	10,289,431	147,350,303	1,189,633	Note 2
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	4,065,960	(2)	1,836,240	-	-	1,836,240	170,045	71.05	120,817	3,948,639	-	Note 2
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computer components keyboards, etc.	393,480	(2)	-	-	-	-	15,346	100	15,346	844,797	-	Note 2
Fuhong Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	377,085	(2)	-	-	-	-	85,077	100	85,077	1,307,645	73,715	Note 2
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	3,167,165	(2)	-	-	-	-	920,369	100	920,369	12,521,598	90,478	Note 2
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components, computer peripherals, etc.	4,787,340	(2)	950,910	-	-	950,910	97,614	100	97,614	7,448,554	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2024	Net income of investee for the year ended December 31, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2024	Book value of investments in Mainland China as of December 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Futaikang Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	\$ 188,543	(2)	\$ -	\$ -	\$ -	\$ -	\$ 94,096	100	\$ 94,096	\$ 537,933	\$ -	Note 2
Fujin Precision Industrial (Jincheng) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	21,870,930	(2)	11,509,290	-	-	11,509,290	704,758	100	704,758	33,203,221	734,091	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	1,409,970	(2)	1,409,970	-	-	1,409,970	6,798,157	100	6,798,157	20,998,817	-	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	11,397,384	(2)	-	-	-	-	693,637	100	693,637	18,800,179	-	Note 2
Shunsin Technology (Zhongshan) Limited	Manufacturing and marketing of high frequency wireless communication modules and assembly, testing, and sales of Integrated Circuit (IC) of various sizes	3,235,968	(2)	803,355	-	-	803,355	200,715	59.52	119,466	5,702,019	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2024	Net income of investee for the year ended December 31, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2024	Book value of investments in Mainland China as of December 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	\$11,968,350	(2)	\$ 819,750	\$ -	\$ -	\$ 819,750	\$ 2,562,644	100	\$ 2,562,644	\$ 23,439,412	\$ 1,380,684	Note 2
Dong Guan Hong Song Precision Component Co., Ltd.	Manufacturing and marketing of keypad and computer components	-	(2)	-	-	-	-	(1,966)	-	(1,966)	-	-	Note 2
FIH (TianJin) Precision Industry Co., Ltd.	Manufacturing and marketing of wireless phone and components	1,731,312	(2)	-	-	-	-	(8,890)	64.44	(5,727)	109,581	-	Note 2
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	389,587	(2)	-	-	-	-	69,179	70	48,425	397,245	-	Note 2
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing and marketing of automobiles	-	(2)	163,950	-	-	163,950	5	-	5	-	-	Note 2
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of telecommunication peripherals	7,530,560	(2)	1,075,112	-	-	1,075,112	268,457	100	268,457	6,082,457	-	Note 2
Premier Image Technology (China) Ltd.	Manufacturing and sale of cameras	5,093,703	(2)	21,314	-	-	21,314	354,863	100	354,863	7,185,093	225,648	Note 2
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Designing, manufacturing and marketing of computer components	3,252,768	(2)	-	-	-	-	64,906	100	64,906	5,156,015	343,205	Note 2
Fuyu Electronical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables	8,728,698	(2)	5,574,300	-	-	5,574,300	2,070,247	71.05	1,470,910	11,057,939	-	Note 2
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	15,526,065	(2)	2,357,423	-	-	2,357,423	5,754,922	100	5,754,922	55,967,502	1,192,898	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2024	Net income of investee for the year ended December 31, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2024	Book value of investments in Mainland China as of December 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2024	Footnote
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Avary Holding (Shenzhen) Co., Limited	Manufacturing and marketing of rigid single (double) sided PCB, rigid multilayer PCB, flexible multilayer PCB and other PCB	\$10,574,539	(2)	\$ -	\$ -	\$ -	\$ -	\$ 16,363,924	23	\$ 4,148,835	\$ 24,364,470	\$ -	Note 2
Futaijing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of rigid PCB, and cell phone casings	2,459,250	(2)	-	-	-	-	(133,021)	64.44	(85,686)	1,653,278	-	Note 2
FIH Precision Electronics (Langfang) Co., Ltd.	Manufacturing and marketing of cell phone and components	15,591,645	(2)	-	-	-	-	(1,429,869)	64.44	(921,060)	9,011,041	-	Note 2
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals	655,800	(2)	-	-	-	-	17,246	100	17,246	741,572	-	Note 2
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Manufacturing and marketing of computer and digital camera components	9,600,912	(2)	6,325,191	-	-	6,325,191	3,205,938	100	3,205,938	29,278,963	1,261,719	Note 2
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of computer components	5,314,551	(2)	-	-	-	-	4,254,919	100	4,254,919	52,144,256	6,010,371	Note 2
FIH (Nanjing) Communication Co., Ltd.	Manufacturing and marketing of handset and components	573,825	(2)	-	-	-	-	148,710	64.44	95,793	404,741	-	Note 2
Foxconn (Nanjing) Software Co., Ltd.	Computer software, hardware and other digital product	1,049,280	(2)	-	-	-	-	(26,153)	100	(26,153)	1,026,084	-	Note 2
Futaikang Electronics Development (Yantai) Co., Ltd.	Industrial design business	1,967,400	(2)	1,967,400	-	-	1,967,400	(88,236)	100	(88,236)	838,787	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2024	Net income of investee for the year ended December 31, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2024	Book value of investments in Mainland China as of December 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Foxconn (Shenyang) Precision Industry Co., Ltd.	Manufacturing and sales of Computer Numeric Controlled (CNC) machinery and permanent magnet servomotors	\$ 1,678,506	(2)	\$ -	\$ -	\$ -	\$ -	\$ 895	69.23	\$ 620	\$ 570,669	\$ -	Note 2
Fuding Electronic Technology (Jiashan) Co., Ltd.	Manufacturing and marketing of computer components and molds	15,218,208	(2)	8,689,350	-	-	8,689,350	4,440,634	100	4,440,634	41,233,728	3,771,746	Note 2
Fuhua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer and liquid crystal display	3,770,850	(2)	3,770,850	-	-	3,770,850	59,843	100	59,843	2,981,917	-	Note 2
GDS Software (Shenzhen) Co., Ltd.	OEM and sales of computer software not including IC design	377,085	(2)	327,900	-	-	327,900	7,745	100	7,745	409,549	-	Note 2
Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer, cell phone and components	12,132,300	(2)	12,132,300	-	-	12,132,300	35,945,064	100	35,945,064	377,264,066	13,764,211	Note 2
Dongguan Yihong Precision Tooling Co., Ltd.	Manufacturing and sales of precision die stamping, precision die opening, standardised modules, precision hardware, digital electronics (MP3, MP4, and digital photo frames, etc.) and plastic products	52,916	(2)	-	-	-	-	9,199	26.47	2,435	29,598	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2024	Net income of investee for the year ended December 31, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2024	Book value of investments in Mainland China as of December 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Wuxi Xinguan Metal Science & Technology Co., Ltd.	Design, R&D and manufacture of precision die stamping, precision die opening, standardised modules, nonmetallic product molds, electronic equipment, testing equipment, electronic components, digital video recorders, digital TV, digital recorders and key components, and management and agency of import and export for various products and technologies	\$ 438,613	(2)	\$ -	\$ -	\$ -	\$ -	\$ (11,727)	26.47	\$ (3,104)	\$ 14,507	\$ -	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, standardised modules, and new electronics and components, LCD TV, and servers; sales of self-produced products; wholesale and import/export of products	1,725,732	(2)	-	-	-	-	(27,545)	26.47	(7,291)	650,612	-	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	28,151	(2)	-	-	-	-	12,270	26.47	3,248	41,927	-	Note 2



Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2024	Net income of investee for the year ended December 31, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2024	Book value of investments in Mainland China as of December 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Guangzhou OED Technologies Co., Ltd.	Manufacturing and marketing of flexible display and molding	\$ 382,869	(2)	\$ 65,580	\$ -	\$ -	\$ 65,580	\$ (252,992)	5.76	\$ -	\$ 65,580	\$ -	Note 2
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of computer chassis and metal stamping parts	6,251,414	(2)	6,251,414	-	-	6,251,414	587,023	100	587,023	12,066,542	-	Note 2
Innovation (Beijing) Software Development Co., Ltd.	Design and development of computer software	446,429	(2)	85,254	-	-	85,254	(285)	8.88	-	85,254	-	Note 2
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	65,580,000	(2)	55,743,000	-	-	55,743,000	11,182,626	100	11,182,626	174,197,033	-	Note 2
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	31,150,500	(2)	16,395,000	-	-	16,395,000	4,373,799	100	4,373,799	96,623,920	-	Note 2
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Manufacturing and marketing of new electronic components	1,311,600	(2)	327,900	-	-	327,900	430,784	71.05	306,072	2,194,834	-	Note 2
Yantai Fuhuada Precision Electronics Co., Ltd.	Manufacturing and marketing of new electronic components	5,967,780	(2)	557,430	-	-	557,430	96,477	100	96,477	2,247,616	-	Note 2
Fujun Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	491,850	(2)	491,850	-	-	491,850	44,585	100	44,585	394,685	-	Note 2
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of compression molding plastic injection mold and metal	1,705,080	(2)	1,705,080	-	-	1,705,080	106,781	100	106,781	2,996,605	-	Note 2
Anpinda Precision Industry (Huizhou) Co., Ltd.	Manufacturing and marketing of computer components and microcomputers	1,639,500	(2)	1,311,600	-	-	1,311,600	(208,708)	100	(208,708)	925,166	-	Note 2

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Nanning Futaihong Precision Industrial Co., Ltd.	Manufacturing and marketing of cell phone	\$ 1,639,500	(2)	\$ -	\$ -	\$ -	\$ -	\$ 27,248	64.44	\$ 17,552	\$ 966,343	\$ -	Note 2
WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	3,903,211	(2)	1,004,654	-	-	1,004,654	(125,454)	100	(125,454)	358,992	-	Note 2
Fuyu (Funing) Energy Technology Co., Ltd.	Engaged in the production and marketing of operating solar energy battery business	1,803,450	(2)	1,803,450	-	-	1,803,450	40,600	100	40,600	997,531	-	Note 2
Futaijing Precision Electronics Yantai Co., Ltd.	Manufacturing and marketing of handset component product	655,800	(2)	-	-	-	-	2,862	64.44	1,844	1,406,068	-	Note 2
HongFuJin Precision Electrons (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	1,246,020	(2)	1,246,020	-	-	1,246,020	124,494	100	124,494	4,086,932	229,404	Note 2
Innocom Technology (Chongqing) Co., Ltd.	Manufacturing of LCD related products, modules, components and systems	-	(2)	130,306	-	-	130,306	-	-	-	-	-	Note 2
FuNeng New Energy Technology (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installation	196,740	(2)	-	-	-	-	2,699	100	2,699	239,525	-	Note 2
Interface Technology (Chengdu) Co., Ltd.	Manufacturing and marketing of TFT-LCD modules and related materials	11,760,940	(2)	836,145	-	-	836,145	578,592	22.64	130,415	7,519,634	-	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	\$ 270,909	(2)	\$ 181,001	\$ -	\$ -	\$ 181,001	\$ (1,257)	100	\$ (1,257)	\$ 185,087	\$ -	Note 2
Changchun Chentai Technology Co., Ltd.	Manufacturer of degradable plastic resin	525,296	(2)	446,501	-	-	446,501	(7,031)	85.9	(6,039)	328,516	-	Note 2
Changchun Yongtai Technology Co., Ltd.	Manufacturer of degradable plastic resin	52,464	(2)	52,464	-	-	52,464	(1,400)	85	(1,190)	47,185	-	Note 2
Fuhonyuan (Shenzhen) Environment Technology Inc.	Environmental technology development and wholesale of pollution controlling equipment	6,558	(2)	-	-	-	-	871	100	871	242,348	-	Note 2
ScienBiziP Consulting (Shenzhen) Co., Ltd.	Management and consulting services	144,276	(2)	-	-	-	-	24,372	51	12,430	515,404	-	Note 2
GuiZhou FuNaYuanChuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	1,344,390	(2)	1,344,390	-	-	1,344,390	(164,731)	99.53	(163,957)	558,237	-	Note 2
Chongqing Hongteng Technology Co., Ltd.	Manufacturing and marketing of connectors for optical fibres, optical fibre bundles or cables	98,370	(2)	-	-	-	-	248,579	71.05	176,615	535,137	-	Note 2

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Fuguikang Precision Electrons (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)	\$ 1,862,823	(2)	\$ 655,800	\$ -	\$ -	\$ 655,800	\$ 13,755	100	\$ 13,755	\$ 508,412	\$ -	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	393,480	(2)	393,480	-	-	393,480	245,056	100	245,056	1,771,983	-	Note 2
Foxconn Industrial Internet Co., Ltd.	Manufacture and sale of multifunctional industrial robot	88,968,960	(2)	28,213,490	-	-	28,213,490	103,978,204	84.06	87,933,838	577,870,601	69,089,848	Note 2
Shenzhen Hongzhi Yunchuang Technology Co., Ltd.	Manufacture and sale of injection or compression moulds for metal or metal carbides	-	(2)	491,850	-	-	491,850	-	-	-	-	-	Note 2
Fu Jin Ji Network Science-Technology (Henan) Co., Ltd.	Wholesale, software design, machine leasing and maintenance services	447,800	(2)	90,059	-	-	90,059	(38,294)	100	(38,294)	683,644	-	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	\$10,129,730	(2)	\$ 1,674,585	\$ -	\$ -	\$ 1,674,585	\$ 2,644,654	80.14	\$ 1,999,785	\$ 21,493,762	\$ -	Note 2
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Design, development, and manufacturing of automotive molds, fixtures, and gauges	464,816	(2)	-	-	-	-	49,374	29.63	24,041	243,179	-	Note 2
Jia Ming Leasing (Shanghai) Company Limited	Financial leasing	1,109,263	(2)	245,925	-	-	245,925	47,378	100	47,378	1,782,034	-	Note 2
Kunshan Nanoplus Green Energy Environmental Protection Technology Co., Ltd. (Formerly: Kunshan Nano New Material Technology Co., Ltd.)	Engaged in the design of assembly, and production of materials and technologies related to polishing, grinding, heat dissipation, and cutting, as well as environmentally friendly electronic equipment and water treatment devices.	673,137	(2)	65,580	-	-	65,580	-	9.45	-	-	-	Note 2
Shenzhen Jing Huang Technology Co., Ltd.	Communication products technology development, import and export and wholesale of electronic equipment and components	11,731	(2)	21,474	-	-	21,474	307	40	123	-	-	Note 2、 3

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Kunshan Fuchengke Precision Electronical Co., Ltd.	Design and manufacture of Surface Mount Technology	\$ 819,750	(2)	\$ 819,750	\$ -	\$ -	\$ 819,750	\$ 468,598	100	\$ 468,598	\$ 2,182,723	\$ -	Note 2
Fuhuake Precision Industry (Shenzhen) Co., Ltd.	Manufacture of audiovisual electric products, lighting equipment, wired communication equipment, electronic parts and components, computers and computing peripheral equipment, cars, optical instruments, bare printed circuit boards of recorded media	-	(2)	295,110	-	-	295,110	-	-	-	-	-	Note 2
Fushirui Chengdu Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	-	(2)	229,530	-	-	229,530	-	-	-	-	-	Note 2
Hongfuzhun Precision Shenzhen Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	393,480	(2)	393,480	-	-	393,480	31,164	100	31,164	642,440	-	Note 2
Hongqing Precision Machine Co., Ltd.	Manufacture and sales of comprehensive processors (automation equipment)	-	(2)	453,645	-	-	453,645	-	-	-	-	-	Note 2
Fushirui Zhengzhou Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	-	(2)	262,320	-	-	262,320	2,767	-	2,767	-	-	Note 2

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Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd.	Design of computers, computer peripherals and molds	\$ -	(2)	\$ 4,589	\$ -	\$ -	\$ 4,589	\$ (6,933)	-	\$ -	\$ -	\$ -	Note 2
Zhengyi Longhua Special Material (Shenzhen) Co., Ltd.	General merchandise wholesale, wholesale chemical materials and products, technology development and sales of computer software, machinery and equipment rental and repair business	983,700	(2)	144,276	-	-	144,276	(13,064)	96.23	(12,572)	151,332	-	Note 2
Beijing Jide Network Technology Limited	Electronic shopping and mail order, computer software design, computer system integration services and other information providers services	577,392	(2)	98,370	-	-	98,370	-	6.38	-	98,370	-	Note 2
Shenzhen Nafuhai Optoelectronics Co., Ltd. (Formerly: Shenzhen Nano Photoelectric Co., Ltd.)	Research and development of optoelectronic products, technical services	8,956	(2)	9,850	-	-	9,850	-	9.45	-	-	-	Note 2
First Special Material (Henan) Limited	Chemical products, optical film, protection and development film, tape, glue, adhesives, inks, coatings, grinding fluid, cutting oil, plastic products, sandpaper, grinding wheel, design, manufacture, sale, leasing, warranty, service and abrasive of materials and its spare parts	344,295	(2)	344,295	-	-	344,295	40,468	96.23	38,944	392,506	-	Note 2

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Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Metal cutting tools, industrial automatic control system device, CNC machine tools, automatic test equipment and vertical multi-joint robot, automated overhead dimensional storage equipment, portable microcomputers, digital player, and production and marketing business of mold standard parts	\$ 2,140,260	(2)	\$ 1,147,650	\$ -	\$ -	\$ 1,147,650	\$ 465,005	100	\$ 465,005	\$ 3,881,202	\$ -	Note 2
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Metal or metal carbides by injection molding, compression molding, rubber or plastic with mold	1,147,650	(2)	1,147,650	-	-	1,147,650	(69,690)	100	(69,690)	1,280,811	-	Note 2
Fuyu Properties (Shanghai) Co., Ltd.	Industrial design e-commerce business, other specialised design services, car rental, other general merchandise retail, computers and peripherals, software, retail communications equipment, audio-visual equipment retail, automobile spare parts and supplies retail	5,246,088	(2)	8,197,500	-	-	8,197,500	188,403	83.13	156,619	4,229,125	-	Note 2
Fuhuake Precision Industry (Guizhou) Co., Ltd.	Design, processing and manufacturing operations of surface-mount circuit board	983,700	(2)	983,700	-	-	983,700	12,045	100	12,045	1,014,167	-	Note 2
Lankao Yufu Precision Technology Co., Ltd.	Development, manufacturing and marketing of optical lenses, glass product and metal fitting	12,342,068	(2)	12,132,300	-	-	12,132,300	(256,433)	100	(256,433)	10,290,272	-	Note 2



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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	\$ 434,420	(2)	\$ 122,963	\$ -	\$ -	\$ 122,963	\$ 322,084	100	\$ 322,084	\$ 1,704,214	\$ -	Note 2
Nxera Information Technology (Shenzhen) Co., Ltd.	Computer software and hardware; technological development of communication products; internet platform; technological development, service and consultation of surveillance system; consultation of business management; market planning and marking; domestic trade and business in imports and exports	26,700	(2)	-	-	-	-	(17,966)	37.88	-	-	-	Note 2
Fuyang Soleros Technology (Nanyang) Co., Ltd.	Investment, procurement, sales, management of new energy including PV, system integration and coordinative measures and equipment; application and consultation service of related technologies	4,026,304	(2)	-	-	-	-	66,831	100	66,831	4,183,386	-	Note 2
Efeihu (Yantai) Limited	Touring information service, ticket agent, warehousing, int'l trade and commission agent, retail of electronics, repair of electronic appliance and online retailing	89,560	(2)	66,839	-	-	66,839	7,751	100	7,751	235,465	-	Note 2

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G-TECH Optoelectronics (Shenzhen) Co., Ltd.	R&D, manufacturing of new panel displays, display materials; wholesale of displays, display materials, PV glasses, parts of mobile telecommunication products, production equipment of displays and PV glasses and wholesale of raw materials for production	\$ -	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	Note 2
Nanjing Hongfusharp Precision Electronics Co., Ltd.	R&D, manufacturing, sales, technology service, consultation and technology transfer of precise electronics, 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)	5,574,300	-	-	5,574,300	-	-	-	-	-	Note 2
Qu Kuailian Information Technology Co., Ltd. (Shenzhen)	Development of computers, IoT products and software; consultation service of computers and IoT technologies; strategy planning of business operation; business information service	207,670	(2)	131,127	-	-	131,127	2,368	80	1,894	65,219	-	Note 2

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TNS Mobile (Beijing) Co., Ltd.	Wholesale of mobile telecommunication equipment and terminals, computer hardware and software, internet devices, commission agent and international trade	\$ 152,637	(2)	\$ -	\$ -	\$ -	\$ -	\$ (28,011)	64.44	\$ (18,043)	\$ (777,794)	\$ -	Note 2
Megvii (Beijing) Technology Co., Ltd.	Technology development of computer software, technology service, computer system integration, data processing, computer graphic design, wholesale of self-developed products, machinery and equipment, electronics, electric appliances, computers, software and auxiliary equipment	13,920,310	(2)	43,246	-	-	43,246	-	3.3	-	43,246	-	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	1,672,515	(2)	-	-	-	-	(94,048)	59.52	(55,977)	1,020,647	-	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	\$ 330,489	(2)	\$ -	\$ -	\$ -	\$ -	\$ 95,530	71.05	\$ 33,937	\$ 621,828	\$ -	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
Guangxi Foxfortune Investment LTD.	Management and consulting services, trust asset management, equity investment, financial consulting, corporate management consulting, investment information consulting services	10,053	(2)	5,067	-	-	5,067	(3)	50	(2)	(1,358)	-	Note 2

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Huaian Jiawei Industrial Development Co., Ltd.	Manufacture and sales of construction and building materials, furniture and hardware tools; business information consultancy; dining management; dining service	\$ 744,269	(2)	\$ -	\$ -	\$ -	\$ -	\$ 3,683	31.94	\$ 1,240	\$ 238,356	\$ -	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	1,539,358	(2)	-	-	-	-	(261,718)	100	(261,718)	136,839	-	Note 2
Hongfei Precision Technology (Shenzhen) Co., Ltd.	Engaged in the development, production and sales of video cameras and their accessories, multimedia recording and player and accessories, digital audio and video systems; leasing of electronic equipment; domestic trade; operating export business	-	(2)	-	-	-	-	-	-	-	-	-	Note 2

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Chengdu NUWA Robotics Corp.	Manufacturing and marketing of smart robot and auto digital signal process device and components	\$ 5,194	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	5.96	\$ -	\$ -	\$ -	Note 2
Yihong Technology (Chengdu) Co., Ltd. (Formerly: Bisheng Technology (Chengdu) Co., Ltd.)	Manufacture and sale of biometrics technology, touch systems (touch screens, touch components), flat panel display modules, and display materials	557,345	(2)	-	-	-	-	332,795	22.64	75,012	194,243	-	Note 2
Kunshan Kangrui Packaging Materials Co., Ltd.	Production and processing of cartons, paper packaging supplies, hardware accessories, plastic products, sales of self-produced products and aftersales service.	18,777	(2)	-	-	-	-	7	26.47	2	2,917	-	Note 2
Leading Interconnect 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	3,364,196	(2)	-	-	-	-	(1,796,624)	21.08	(428,397)	966,445	-	Note 2
Zettimage Solutions, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	410,028	(2)	-	-	-	-	(50,191)	29.26	(2,934)	78,759	-	Note 2
Pollux Technologies, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	201,734	(2)	-	-	-	-	(27,048)	32.43	(17,465)	27,762	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2024	Net income of investee for the year ended December 31, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2024	Book value of investments in Mainland China as of December 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Lingyange Semiconductor, Inc. (Formerly: Langyage Semiconductor, Inc.)	Design of Integrated circuit, development of software, wholesale, retail and repair of electronic product and service of intellectual property	\$ 164,011	(2)	\$ -	\$ -	\$ -	\$ -	\$ 99,220	27.93	\$ (18,911)	\$ 17,089	\$ -	Note 2
Qingdao New Core 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	1,925,297	(2)	-	-	-	-	(1,038,099)	28.39	(190,276)	588,880	-	Note 2
Sound Solutions (Zhenjiang) International Co., Ltd.	Design and manufacture of acoustic components	3,167,383	(2)	-	-	-	-	(1,089,491)	71.05	(774,083)	(3,656,754)	-	Note 2
Futaihua Precision Industry (Weihai) Co., Ltd.	Manufacture and sale of copiers and offset printers	2,351,043	(2)	-	-	-	-	603,905	100	603,905	2,984,788	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2024	Net income of investee for the year ended December 31, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2024	Book value of investments in Mainland China as of December 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Epic Mems (Xiamen) Co., Ltd.	Information system integration services, integrated circuit design, software development, information technology consulting services, other technology promotion services; import and export of various commodities and technologies, export business of self-produced products and the required machinery and equipment, import business of parts, accessories and raw and auxiliary materials.	\$ 57,475	(3)	\$ -	\$ -	\$ -	\$ -	\$ -	0.82	\$ -	\$ 79,114	\$ -	Note 2
BITO Robotics (Shanghai) Co., Ltd.	Technology development, technical consultation, technology transfer, technical services, software development (excluding electronic publications), electronic circuit design, information system, design integration of industrial automation systems, industrial robots and related equipment in the field of intelligent technology and robot technology, sales, import and export, commission agency of automation equipment, and provide related supporting measures.	\$ 16,982	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	10.08	\$ -	\$ 2,042	\$ -	Note 2



Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2024	Net income of investee for the year ended December 31, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2024	Book value of investments in Mainland China as of December 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Allystar Technology (Shenzhen) Co., Ltd.	Technology development of chips, calculation, modules and terminals; design, integration, test and sales of chips, calculation, modules and terminals products; design, sales, technical consultation and technology transfer of operating systems and application software; and technology development and sales of navigation terminals, mobile communication terminal products and supporting software.	3,908,661	(3)	-	-	-	-	-	-	-	-	-	Note 5

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2024	Net income of investee for the year ended December 31, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2024	Book value of investments in Mainland China as of December 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Shenzhen Mobile Drive Technology Co., Ltd	Research and development of communication system, cellular phone, artificial intelligence software used in self-driving cars and its systems; research and development of IOT software and its systems; and technology development of 5GSub6GHz and millimeter-wave radio relay repeater, millimeter wave antenna modules, electronic products, electronic components, automotive electronics and electrical technology field in intelligent car.	\$ 387,435	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	32.22	\$ -	\$ 124,832	\$ -	Note 2
CloudMinds (Shanghai) Robotics Co., Ltd.	Manufacturing of medical devices of Class II, intelligent robot, computer software and auxiliary equipment, marketing of foods and security products in computer information systems, import and export of goods and technology, providing of technical services and developing of software.	6,212,873	(2)	-	-	-	-	-	2.47	-	442,665	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2024	Net income of investee for the year ended December 31, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2024	Book value of investments in Mainland China as of December 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
FIT Voltaira Shanghai Co. Ltd. (Formerly: PRETTL Electric Shanghai Co., Ltd.)	Engaged in the design, development and manufacture of automotive and home appliance components, provision of related after-sales services and technical consultation, and sales of self-produced products	\$ 120,821	(2)	\$ -	\$ -	\$ -	\$ -	\$ (106,309)	71.05	\$ (75,533)	\$ 509,026	\$ -	Note 2
ZF Chassisteck Commercial Vehicles (Shanghai) Co., Ltd.	Engaged in wholesale and retail of automotive spare parts; technical services, technical development, technical consultation, technical exchange, technology transfer, and technical promotion; technical import and export; sales agency; import and export of goods; import and export agency services.	1,603,451	(2)	-	-	-	-	(21,042)	50	(10,521)	791,149	-	Note 2
SFA Semicon (Suzhou) Co., Ltd.	Complete packaging and testing OEM services based on lead frame	2,266,284	(2)	-	-	-	-	(22,646)	59.52	(13,479)	404,657	-	Note 2
Auto-Kabel Harness (Taicang) Co., Ltd.	Development, production, and sale of automotive wire harnesses and related products	603,324	(2)	-	-	-	-	4,301	71.05	3,056	1,049,908	-	Note 2
Changchun AK Sanzhi Aluminium Cable Automobile Parts Co. Ltd.	Automotive wire harnesses and other accessories	22,390	(2)	-	-	-	-	-	28.42	-	-	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2024	Net income of investee for the year ended December 31, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2024	Book value of investments in Mainland China as of December 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Suzhou Xinrui Equity Investment Partnership (L.P.)	Engaged in equity investment and venture capital business	\$ -	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	Note 6
King Long Technology (Suzhou) Ltd.	Indirectly investment in Mainland China through companies registered in a third region	-	(2)	-	-	-	-	-	-	-	-	-	Note 6
Company name	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2024	Investment Commission of the Ministry of Economic Affairs (MOEA)	imposed by the Investment Commission of MOEA										
Hon Hai Precision Industry Co., Ltd.	\$ 214,599,714	\$ 409,169,680	\$ -										

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 was revoked in 2024.

Note 5: The Company was approved by Investment Commission, MOEA of an investment of US\$6,722,352 in Allystar Technology (Shenzhen) Co., Ltd., which has not been invested as of December 31, 2024.

Note 6: The Company was approved by Investment Commission, MOEA of an investment of US\$1,970,420, US\$1,969,086 and US\$152,414 in Suzhou Xinrui Equity Investment Partnership (L.P.), King Long Technology (Suzhou) Ltd. and Suzhou Zhengkuan Technology Ltd. which has not been invested as of December 31, 2024.

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 Funayuanchuang Technology Co., Ltd., which was liquidated in October 2021.
27. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$7,500,000 in Fu Cheng Ke Precision Electronics (Yantai) Co., Ltd., which was liquidated in October 2019.
28. The Company was approved by Investment Commission, MOEA of an investment of US\$700,000 in Fushirui Precision Industry (Jiyuan) Co., Ltd., which was liquidated in April 2021.
29. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US\$4,100,000 in Fushirui Precision Industry (Jincheng) Co., Ltd., which was liquidated in November 2021.
30. Lankao Yude Environmental Material Technology Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$45,000,000 and completed the registration of business combination with Lankao Yufu Precision Technology Co., Ltd. at the competent authority in 2021. The surviving company is Lankao YuFu Precision Technology Co., Ltd.
31. The Company was approved by Investment Commission, MOEA of an investment of US\$170,000,000 in Nanjing Hongfusharp Precision Electronics Co., Ltd., which was liquidated in August 2022.
32. Hongye Precision Component (Kunshan) Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$5,800,000 and completed the registration of business combination with Hongzhun Precision Tooling (Kunshan) Co., Ltd. at the competent authority in 2021. The surviving company is Hongzhun Precision Tooling (Kunshan) Co., Ltd.
33. The Company was approved by Investment Commission, MOEA of an investment of US\$1,500,000 in Wuhu Ruichang Electric Systems Co., Ltd. All of the shares were sold out in 2021.
34. The Company was approved by Investment Commission, MOEA of an investment of US\$9,995,114 in Foshan Pulida Technology Co., Ltd. All of the shares were sold out in 2022.

35. The Company was approved by Investment Commission, MOEA of an investment of US\$75,336,000 in FIH (Nanjing) Intelligent Technology Co., Ltd., which was liquidated in March 2021.
  36. The Company was approved by Investment Commission, MOEA of an investment of US\$7,000,000 in Allystar Technology (Shenzhen) Co., Ltd., which was liquidated in June 2022.
  37. The Company was approved by Investment Commission, MOEA of an investment of US\$15,000,000 in Shenzhen Hongzhi yun chuang Technology Co., Ltd., which was liquidated in June 2022.
  38. The Company was approved by Investment Commission, MOEA of an investment of US\$856,750 in Yuan Kang Agrictural Technology Co., Ltd., which was liquidated in June 2022.
  39. The Company was approved by Investment Commission, MOEA of an investment of US\$1,593,143 in Jin Ji Full Precision Machinery (Qin Huang Dao) Co., Ltd., which was liquidated in June 2022.
  40. The Company was approved by Investment Commission, MOEA of an investment of US\$20,736,768 in Hongqing Precision Machinery Co., Ltd., which was liquidated in 2023.
  41. The Company was approved by Investment Commission, MOEA of an investment of US\$8,900,000 in G-TECH Optoelectronics (Shenzhen) Co., Ltd., which was liquidated in March 2023.
  42. The Company was approved by Investment Commission, MOEA of an investment of US\$9,867,683 in Hongfei Precision Technology (Shenzhen) Co., Ltd., which was liquidated in June 2023.
  43. The Company was approved by Investment Commission, MOEA of an investment of US\$1,250,000 in Fumeng Electronical Technology (Heze) Co., Ltd. which was liquidated in 2023.
  44. Qi Ding Technology Qinhuangdao Co., Ltd. has been permitted by the Investment Commission, MOEA for the investment of US\$49,348,000 and completed the registration of business combination with Li Ding Semiconductor Technology (Shenzhen) Co., Ltd. in 2023. The surviving company is Li Ding Semiconductor Technology (Shenzhen) Co., Ltd.
  45. Kunshan Nano Environmental Protection Technology Co., Ltd. has been permitted by the Investment Commission, MOEA for the investment of US\$14,170 and completed the registration of business combination with Kunshan Nano New Material Technology Co., Ltd. in 2023. The surviving company is renamed Kunshan Nano ESG Technology Co., Ltd.
  46. The Company was approved by Investment Commission, MOEA of an investment of US\$3,973,964 in Innocom Technology (Chongqing) Co., Ltd., which was liquidated in 2023.
  47. The Company was approved by Investment Commission, MOEA of an investment of US\$10,000,000 in Dong Guan Hong Song Precision Component Co., Ltd. which was liquidated in 2024.
  48. The Company was approved by Investment Commission, MOEA of an investment of US\$9,000,000 in Fuhuake Precision Industry (Shenzhen) Co., Ltd., which was liquidated in 2023.
  49. The Company was approved by Investment Commission, MOEA of an investment of US\$8,011,094 in Antec Automotive Electric System (Kunshan) Co., Ltd., which was liquidated in 2024.
  50. The Company was approved by Investment Commission, MOEA of an investment of US\$139,950 in Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd., which was liquidated in 2024.
  51. The Company was approved by Investment Commission, MOEA of an investment of US\$8,00,000 in Fushirui Precision Industry (Zhengzhou) Co., Ltd., which was liquidated in 2024.
- II. The following is a list of investments in Mainland China that have been reinvested by Chinese companies due to restructuring of investment structure, and whose investment amounts have been approved to be included in investments in Mainland China:
1. To the investees including Hongqunsheng Precision Electronics (Yingkou) Co., Ltd., Hongqisheng Precision Electronics (Qinhuangdao) Co., Ltd., Hong Heng Sheng Electronical Technology (Huaian) Co., Ltd., Fubo Industrial (Shenzhen) Co., Ltd., Qingding Precision Electronics (Huaian) Co., Ltd. and Yuding Precision Electronics (Huaian) Co., Ltd., the total investment of US\$216,509,695 has been approved by Investment Commission, MOEA. Manufacturing and marketing of flexible display and molding. However, Avary Holding (Shenzhen) Co., Limited acquired the above mentioned investees in response to the adjustment in the investment structure. The Company was approved by Investment Commission, MOEA on September 20, 2017.
  2. An investment proposal totaling US\$922,949,697 in the investees in Mainland China has been approved by Investment Commission of MOEA. The investees included Ambit Microsystem (Shanghai) Co., Ltd., Amworld Microsystems (Shanghai) Limited, Jizhun Precision Industry (Huizhou) Co., Ltd., HongFuJing Precision Electronics (Tianjin) Co., Ltd., Fulian System Integration electronics(Hangzhou) Co., Ltd., Nanning Fulian Fugui Precision Industrial Co., Ltd., Futaihua Precision Industrial Co., Ltd., Futaihua Precision Electronics (Zhengzhou) Co., Ltd., Futaihua Precision Electronics (Jiyuan) Co., Ltd. and Fulian Yuzhan Technology (Henan) Co., Ltd.. However, Foxconn Industrial Internet Co., Ltd. will acquire the aforementioned investees in Mainland China in response to changes in the Company's investment framework. The Company has reported to Investment Commission of MOEA about the investment adjustment on May 26, 2017.
- III. The following is a list of investments in Mainland China that have been reinvested by Chinese companies due to restructuring of investment structure, and whose investment amounts have been approved to be canceled.
- The Company was approved by Investment Commission, MOEA of an investment of US\$12,500,000 in Foxway Precision Industry (Hangzhou) Co., Ltd. However, Fulian System Integration Electronics (Hangzhou) Co., Ltd. will acquire the aforementioned investees in Mainland China in response to changes in the Company's investment framework. The Company has reported to Investment Commission of MOEA about the investment adjustment on September 14, 2023.
- IV. Pursuant to the newly amended "Review Principles of Investment and Engagement of Technological Cooperation in Mainland China" dated August 29, 2008, since the Company has obtained the certificate of being qualified for operating headquarters, which was issued by the Industrial Development Bureau , MOEA, the ceiling amount of the investment in Mainland China is not applicable to the Company.

V. The Company invests in the company via investee companies in Mainland China including, Shanghai Joyspeed Global Cargo Co., Ltd., Shanghai Fusheng New Energy Technology Co., Ltd., Shanghai Foxconn Co., Ltd., Shanghai Futaitong International Logistics Co., Ltd., Shanghai Fujingtong Business Factoring Limited, Shanghai Topone Logistics Co., Ltd., Wanghui Trading (Shanghai) Co., Ltd., Shanghai Zhuxuntong Import & Export Co., Ltd., Shanghai Ketai Huajie Investment Co., Ltd., Shanghai Ganxing Logistics Co., Ltd., Shanghai Pengzhan Investment Co., Ltd., Zhongshan InnoCloud Intellectual Property Services Co., Ltd., Polight Technology (Foshan) Co., Ltd., Ur Hongxin Detection Technology (Shenzhen) Co., Ltd., Inner Mongolia Topone Logistics Co., Ltd., Inner Mongolia Gujinyuan Supply Chain Management Co., Ltd., Inner Mongolia Xin Jing Photovoltaic Power Generation Co., Ltd., Inner Mongolia Topone Logistics Co., Ltd., InnoPower Beijing Technology Co., Ltd., Beijing Fuyang New Energy Technology Co., Ltd., Beijing Topone Logistics Co., Ltd., Nanjing Futeng New Energy Automobile Technology Co., Ltd., Nanning Fulian Fugui Precision Industrial Co., Ltd., Nantong ScienBizip Intellectual Property Agency Co., Ltd., MingYang Real Estate Development (Kunshan) Co., Ltd., JiaShan PV Technology Co., Ltd., JiaXin Aifengpai Trading Co., Ltd., Jiaying Zhixie Trading Co., Ltd., Sichuan Joyspeed Global Cargo Co., Ltd., Jizhun Precision Industry (Huizhou) Co., Ltd., Taiyuan Fuchi Technology Co., Ltd., Taiyuan Jusda Supply Chain Management Co., Ltd., Sound Solutions International Co., Ltd., Leapsyworld Co., Ltd., Fu You Wan De Trading Co., Ltd., Fu Ming Tuo Property Management (Shenzhen) Co., Ltd., Foxconn Innovation Industry Development Group Co., Ltd., Foxconn New Energy Vehicle Industry Development (Henan) Co., Ltd., Foxconn Agricultural Technology (Shenzhen) Co., Ltd., FuXiang Private Equity Investment Fund Joint Venture, Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd., Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd., Ambit Microsystem (Shanghai) Co., Ltd., Amworld Microsystems (Shanghai) Limited, Fu Jia Zhichuang (Shenzhen) Technology Co., Ltd., Fulian Fuyi Precision Industry (Dongguan) Co., Ltd., Fu Ji Yun (Shenzhen) Technology Co., Ltd., Zhengzhou Fulian Intelligent Workshop Co., Ltd., Fulian Baijiatai (Beijing) Trade Co., Ltd., Fulian Technology (Zhoukou) Co., Ltd., Fulian Technology (Shanxi) Co., Ltd., Fulian Technology (Jincheng) Co., Ltd., Fulian Technology (Wuhan) Co., Ltd., Fulian Technology (Jiyuan) Co., Ltd., Fulian Lankao Technology Co., Ltd., Fulian Technology (Hebi) Co., Ltd., BaiChang Technology Service (Tianjin) Co., Ltd., Fulian Precision Technology (Ganzhou) Co., Ltd., Fulian Precision Electronics (Tianjin) Co., Ltd., Fulian Precision Electronics (Guiyang) Co., Ltd., Fulian Precision Electronics (Zhengzhou) Co., Ltd., Fulian System Integration Electronics (Hangzhou) Co., Ltd., Fulian System Integration Electronics (Haining) Co., Ltd., Fulian Yuzhan Technology (Henan) Co., Ltd., Fulian Yuzhan Precision Technology Co., Ltd., Fulian Yuzhan Technology (Hengyang) Co., Ltd., Fu Lian Yu Kang Medical Technology (Shenzhen) Co., Ltd., Fulian Cloud Computing (Tianjin) Co., Ltd., Flow Vision Technology Company, Fujingtong Network Technology Services (Shanghai) Co., Ltd., Fuyun Acoustics Technology (Shenzhen) Co., Ltd., Shandong Wangliu Logistics Co., Ltd., Ccloud Electro Optics Technology Co., Ltd., Shandong Chengshang Energy Co., Ltd., Foshan Zhizaogu Chuangxinzhongxin Co., Ltd., Foshan Zhizaogu Industrial Demonstration Base 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., Xiamen Fertile Plan International Logistics Co., Ltd., Langfang Fertile Plan Logistics Co., Ltd., Langfang City Fuyang New Energy Technology Co., Ltd., Guangzhou Ur Materials Technology Co., Ltd., Guangzhou Wangliu Logistics Co., Ltd., Guangzhou Jusda Supply Chain Management Co., Ltd., China ASEAN Supply Chain Management Co., Ltd., Guangxi Kairui Supply Chain Management Co., Ltd., Guangxi Dynamic Power Technology Development Co., Ltd., Guangxi Yuchai MRT Logistics Co., Ltd., Guangxi Changxing Tire Sales Co., Ltd., Guangxi Youfu Logistics Co., Ltd., Guangxi Yuchi Warehousing Service Co., Ltd., Guangxi Yuchi Zhilian Technology Co., Ltd., Guangxi KUKU Supply Chain Technology Co., Ltd., iFP Circular Technology (Hainan) Co., Ltd., Chengdu Zhuxuntong Import & Export Co., Ltd., Chengdu Fulian Zhunren Technology Co., Ltd., Chengdu Yipu Logistics Co., Ltd., Kunshan XinYang Real Estate Development Co., Ltd., Triple Win Technology (JinCheng) Co., Ltd., Jincheng Hongren Technology Co., Ltd., Jincheng Hongzhi Nano Optical-Mechanical-Electrical Institute Co., Ltd., Jincheng HongShuo Intelligent Technology Co., Ltd., Hangzhou Jusda Supply Chain Management Limited, Dongying PV Technology Co., Ltd., Wuhan Optics Cloud Technology Co., Ltd., Wuhan Jusda Supply Chain Management Limited, Wuhan Topone Logistics Co., Ltd., Wuhan Zhunxuntong Enterprise Service Co., Ltd., Jiangsu Yuchi Zhilian Logistics Co., Ltd., Henan Zhongyuan Rongchuang Fund Management Co., Ltd., Henan Zhongyuan Financial Leasing Co., Ltd., Henan Fuchi Technology Co., Ltd., Henan Yupin Real Estate Co., Ltd., Taibangjie Supply Chain Management (Shenzhen) Co., Ltd., Hainan Aifengpai Information Technology Co., Ltd., Huaian Fuyang Soleros Technology Co., Ltd., Huaian MingYang Real Estate Development Co., Ltd., Huaian Fultong Trading Co., Ltd., Shenzhen Fulian Fugui Precision Industry Co., Ltd., Shenzhen Fulian Intelligent Manufacturing Industry Innovation Center Co., Ltd., Shenzhen Fulian Jingjiang Technology Co., Ltd., Shenzhen Zhunxuntong Technology Co., Ltd., Shenzhen Qianhai Jusda Supply Chain Management Ltd., Shenzhen Foxconn Advanced Manufacturing Capacity Training University, ShenZhen Fuhongxun Technology Co., Ltd., Shenzhen Fertile Plan International Logistics Co., Ltd., Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd., Shenzhen Fu Neng New Energy Technology Co., Ltd., ShenZhen Fulianwang Internet Of Things Intelligent Home Furnishing Co., Ltd., Shenzhen Fortune Fintech Co., Ltd., Shenzhen Fuhongjie Technology Service Co., Ltd., Shenzhen Fu Rong Inclusive Finance Co., Ltd., Shenzhen Topone Logistics Co., Ltd., Shenzhen Yuchai Logistics Co., Ltd., Jin Ji Tiger Investment Holding Co., Ltd., Shenzhen Hongzhaoda Technology Service Co., Ltd., Yantian Jusda Supply Chain Management Co., Ltd., Shenzhen Hyper Power Information Technology Co., Ltd., Shenzhen Hengdrive Electric Co., Ltd., Shenzhen Information Technology Service Co., Ltd., Shenzhen Intelligent Manufacturing Valley Industrial Internet Innovation Center Co., Ltd., Shenzhen Jingji Precision Machinery Trade Co., Ltd., Shenzhen Dingyuanyuan Technology Service Co., Ltd., Hunan Jusda Supply Chain Management Co., Ltd., Jusda Supply Chain Management (Shanghai) Co., Ltd., Jusda Scm (Huaian) Co., Ltd., Jusda Energy Technology (Shanghai) Co., Ltd., Tuozhan Property Development Co., Ltd., Yantai Ur New Material Technology Co., Ltd., Yantai Futaitong International Logistics Co., Ltd., Yantaishi Fultong International Trading Co., Ltd., Yantai Hongfu Occupation Training School, GanSu Fuguangyuan Electronic Technology Co., Ltd., Jiangyu Innovation Medical Technology Chengdu Co., Ltd., Infocus Precision Industry (Shenzhen) Co., Ltd., Hengyang Futaihong Precision Industry Co., Ltd., Hengyang Hengzhifu Finance & Accounting Services Co., Ltd., Xian Topone Logistics Co., Ltd., Talentek Microelectronics (Zhongshan) Limited, Talentek Microelectronics (Hefei) Limited, Guizhou FIH Precision Electronics Co., Ltd., Guizhou Fuhuada Precision Electronics Co., Ltd., Zhengzhou Fuyusheng Energy Technology Co., Ltd., Zhengzhou Fuyucheng Agricultural Biotechnology Co., Ltd., Zhengzhou Fulian Hongren Technology Co., Ltd., Zhengzhou Yongyang Detection Service Co., Ltd., Zhengzhou Jusda Logistics Co., Ltd., Zhengzhou Zhunxuntong Technology Co., Ltd., Zhongyuan Micro-credit Co., Ltd., Zhengzhou Airport Economy Zone Fuyu Vocational Training School, Zhengzhou WanmaYun Elec. Technology Co., Ltd., Chongqing FuGui Electronics Co., Ltd., Chongqing Guanzhuo Technology Co., Ltd., Chongqing Fertile Plan Logistics Co., Ltd., Chongqing Zhunxuntong Customs Service Co., Ltd., Chongqing Jingmei Precision Electronics Co., Ltd., Changsha Jusda Supply Chain Management Co., Ltd., Qingdao Shanghe Foxconn Smart Agriculture Technology Company, Kaopu Information Technology (Beijing) Co., Ltd., Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd., Hongfu Innovation (Hangzhou) Co., Ltd., HongFuCheng Technology (Tianjin) Co., Ltd., Honfucheng Precision Electronics (Chengdu) Co., Ltd., Hongfu Management Consulting (Shenzhen) Co., Ltd., Hongfujing Precision electronic (KaiLi) Co., Ltd., Foxway Precision Industry (Hangzhou) Co., Ltd., HongYing Electronics Technology (Kunshan) Co., Ltd., FXNWin New Energy Technology (Shenzhen) Co., Ltd., Foxtron Vehicle Technologies (Hangzhou) Co., Ltd., Hong Chi Consultant (Shenzhen) Co., Ltd., Hong Ding Management Consultants (Shenzhen) Co., Ltd., Penglong Real Estate Development (Jincheng) Co., Ltd. Except for the investment via the holding companies in Mainland China, other investments shall be approved by Investment Commission of the Ministry of Economic Affairs.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Bonds Payable

December 31, 2024

Table 11

Expressed in thousands of TWD

(Except as otherwise indicated)

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount					Book value	Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Converted Amount	Balance as at December 31, 2024 (Note 4)	Amortisation for the period			
First debenture issue of 2014	Bank SinoPac Co., Ltd.												
Bond D		2014/3/18	10 years	Note 1	2.00	\$ 2,500,000	\$ (2,500,000)	\$ -	\$ -	\$ -	\$ -	None	
Second debenture issue of 2014	"												
Bond D		2014/5/21	10 years	"	1.95	4,200,000	(4,200,000)	-	-	-	-	"	
Third debenture issue of 2014	"												
Bond B		2014/7/8	10 years	"	1.95	6,000,000	(6,000,000)	-	-	-	-	"	
Fourth debenture issue of 2014	"												
Bond D		2014/10/8	10 years	"	2.02	2,200,000	(2,200,000)	-	-	-	-	"	
Bond E		"	12 years	"	2.15	200,000	-	-	200,000	-	200,000	"	
Second debenture issue of 2015	"												
Bond G		2015/6/24	10 years	"	1.90	500,000	-	-	500,000	-	500,000	"	
Third debenture issue of 2015	"												
Bond H		2015/9/29	12 years	"	2.00	300,000	-	-	300,000	-	300,000	"	
Fourth debenture issue of 2015	"												
Bond G		2015/11/30	10 years	"	1.75	100,000	-	-	100,000	-	100,000	"	
Bond H		"	12 years	"	1.95	200,000	-	-	200,000	-	200,000	"	
First debenture issue of 2016	"												
Bond G		2016/6/7	10 years	"	1.20	1,800,000	-	-	1,800,000	-	1,800,000	"	
First debenture issue of 2017	"												
Bond D		2017/5/17	7 years	"	1.36	900,000	(900,000)	-	-	-	-	"	
Bond E		"	10 years	"	1.53	400,000	-	-	400,000	-	400,000	"	
Second debenture issue of 2017	"												
Bond F		2017/8/8	7 years	"	1.30	2,000,000	(2,000,000)	-	-	-	-	"	
Bond G		"	10 years	"	1.52	700,000	-	-	700,000	-	700,000	"	



Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount							Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Converted Amount	Balance as at December 31, 2024 (Note 4)	Amortisation for the period	Book value			
Third debenture issue of 2017	Bank SinoPac Co., Ltd.													
Bond C		2017/11/16	7 years	Note1	1.18	\$ 1,950,000	\$ (1,950,000)	\$ -	\$ -	\$ -	\$ -	None		
Bond D		"	10 years	"	1.40	1,000,000	-	-	1,000,000	-	1,000,000	"		
First debenture issue of 2018	"													
Bond C		2018/5/9	6 years	"	0.96	200,000	(200,000)	-	-	-	-	"		
Bond D		"	7 years	"	1.05	3,200,000	-	-	3,200,000	-	3,200,000	"		
Bond E		"	10 years	"	1.35	1,500,000	-	-	1,500,000	-	1,500,000	"		
Second debenture issue of 2018	"													
Bond D		2018/7/27	6 years	"	0.92	500,000	(500,000)	-	-	-	-	"		
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)	-	-	-	-	"		
Bond C		"	6 years	"	0.86	500,000	-	-	500,000	-	500,000	"		
Bond D		"	7 years	"	0.90	2,500,000	-	-	2,500,000	-	2,500,000	"		
Bond E		"	10 years	"	1.10	950,000	-	-	950,000	-	950,000	"		
Second debenture issue of 2019	"													
Bond A		2020/1/9	5 years	"	0.81	1,700,000	-	-	1,700,000	-	1,700,000	"		
Bond B		"	6 years	"	0.85	500,000	-	-	500,000	-	500,000	"		
Bond C		"	7 years	"	0.92	2,350,000	-	-	2,350,000	-	2,350,000	"		
Bond D		"	10 years	"	1.12	1,650,000	-	-	1,650,000	-	1,650,000	"		
First debenture issue of 2020	"													
Bond A		2020/5/14	5 years	"	0.80	1,900,000	-	-	1,900,000	-	1,900,000	"		
Bond B		"	7 years	"	0.90	4,100,000	-	-	4,100,000	-	4,100,000	"		
Bond C		"	10 years	"	1.00	600,000	-	-	600,000	-	600,000	"		
Second debenture issue of 2020	"													
Bond A		2020/9/9	5 years	"	0.69	2,850,000	-	-	2,850,000	-	2,850,000	"		
Bond B		"	7 years	"	0.79	3,700,000	-	-	3,700,000	-	3,700,000	"		
Bond C		"	10 years	"	0.90	1,400,000	-	-	1,400,000	-	1,400,000	"		
Bond D		"	12 years	"	1.00	300,000	-	-	300,000	-	300,000	"		

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount							Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Converted Amount	Balance as at December 31, 2024 (Note 4)	Amortisation for the period	Book value			
Third debenture issue of 2020	Bank SinoPac Co., Ltd.													
Bond A		2020/12/28	5 years	Note1	0.53	\$ 1,800,000	\$ -	\$ -	\$ 1,800,000	\$ -	\$ 1,800,000	None		
Bond B		"	7 years	"	0.63	6,600,000	-	-	6,600,000	-	6,600,000	"		
Bond C		"	10 years	"	0.68	3,400,000	-	-	3,400,000	-	3,400,000	"		
Bond D		"	15 years	"	0.90	200,000	-	-	200,000	-	200,000	"		
First debenture issue of 2021	"													
Bond A		2021/5/14	3 years	"	0.48	1,300,000	(1,300,000)	-	-	-	-	"		
Bond B		"	5 years	"	0.54	2,100,000	-	-	2,100,000	-	2,100,000	"		
Bond C		"	7 years	"	0.63	5,700,000	-	-	5,700,000	-	5,700,000	"		
Bond D		"	10 years	"	0.73	2,200,000	-	-	2,200,000	-	2,200,000	"		
Bond E		"	15 years	"	0.95	700,000	-	-	700,000	-	700,000	"		
Second debenture issue of 2021	"													
Bond A		2021/9/30	5 years	"	0.51	2,550,000	-	-	2,550,000	-	2,550,000	"		
Bond B		"	7 years	"	0.62	10,300,000	-	-	10,300,000	-	10,300,000	"		
Bond C		"	10 years	"	0.70	2,400,000	-	-	2,400,000	-	2,400,000	"		
Bond D		"	15 years	"	0.84	200,000	-	-	200,000	-	200,000	"		
Third debenture issue of 2021	"													
Bond A		2021/12/8	3 years	"	0.55	1,000,000	(1,000,000)	-	-	-	-	"		
Bond B		"	5 years	"	0.63	5,500,000	-	-	5,500,000	-	5,500,000	"		
Bond C		"	7 years	"	0.72	4,000,000	-	-	4,000,000	-	4,000,000	"		
Bond D		"	10 years	"	0.82	1,650,000	-	-	1,650,000	-	1,650,000	"		
First debenture issue of 2022	"													
Bond A		2022/5/6	3 years	"	1.05	200,000	-	-	200,000	-	200,000	"		
Bond B		"	5 years	"	1.15	3,500,000	-	-	3,500,000	-	3,500,000	"		
Bond C		"	7 years	"	1.20	800,000	-	-	800,000	-	800,000	"		
Second debenture issue of 2022	"													
Bond A		2022/8/18	3 years	"	1.60	3,200,000	-	-	3,200,000	-	3,200,000	"		
Bond B		"	5 years	"	1.67	5,400,000	-	-	5,400,000	-	5,400,000	"		
Bond C		"	7 years	"	1.70	1,300,000	-	-	1,300,000	-	1,300,000	"		
Bond D		"	10 years	"	1.85	700,000	-	-	700,000	-	700,000	"		

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount							Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Converted Amount	Balance as at December 31, 2024 (Note 4)	Amortisation for the period	Book value			
Third debenture issue of 2022	Bank SinoPac Co., Ltd.													
Bond A		2022/10/21	3 years	Note1	1.65	\$ 1,200,000	\$ -	\$ -	\$ 1,200,000	\$ -	\$ 1,200,000	None		
Bond B		"	5 years	"	1.75	6,700,000	-	-	6,700,000	-	6,700,000	"		
Bond C		"	7 years	"	1.80	300,000	-	-	300,000	-	300,000	"		
Bond D		"	10 years	"	1.95	300,000	-	-	300,000	-	300,000	"		
First debenture issue of 2023	"													
Bond A		2023/4/20	3 years	"	1.50	1,300,000	-	-	1,300,000	-	1,300,000	"		
Bond B		"	5 years	"	1.62	12,600,000	-	-	12,600,000	-	12,600,000	"		
Bond C		"	7 years	"	1.68	4,500,000	-	-	4,500,000	-	4,500,000	"		
Bond D		"	10 years	"	1.85	2,900,000	-	-	2,900,000	-	2,900,000	"		
Second debenture issue of 2023	"													
Bond A		2023/7/5	3 years	"	1.52	800,000	-	-	800,000	-	800,000	"		
Bond B		"	5 years	"	1.62	6,200,000	-	-	6,200,000	-	6,200,000	"		
Bond C		"	7 years	"	1.68	2,000,000	-	-	2,000,000	-	2,000,000	"		
Bond D		"	10 years	"	1.83	3,350,000	-	-	3,350,000	-	3,350,000	"		
Third debenture issue of 2023	"													
Bond A		2023/9/14	3 years	"	1.53	700,000	-	-	700,000	-	700,000	"		
Bond B		"	5 years	"	1.65	6,300,000	-	-	6,300,000	-	6,300,000	"		
Bond C		"	7 years	"	1.70	1,900,000	-	-	1,900,000	-	1,900,000	"		
Bond D		"	10 years	"	1.81	6,300,000	-	-	6,300,000	-	6,300,000	"		
Fourth debenture issue of 2023	"													
Bond A		2023/11/22	5 years	Note 3	1.72	1,400,000	-	-	1,400,000	-	1,400,000	"		
Bond B		"	7 years	"	1.74	900,000	-	-	900,000	-	900,000	"		
First debenture issue of 2024	"													
Bond A		2024/1/11	3 years	Note1	1.68	900,000	-	-	900,000	-	900,000	"		
Bond B		"	5 years	"	1.80	9,300,000	-	-	9,300,000	-	9,300,000	"		
Bond C		"	10 years	"	1.90	1,200,000	-	-	1,200,000	-	1,200,000	"		
Second debenture issue of 2024	"													
Bond A		2024/4/25	3 years	"	1.70	1,150,000	-	-	1,150,000	-	1,150,000	"		
Bond B		"	5 years	"	1.80	4,950,000	-	-	4,950,000	-	4,950,000	"		
Bond C		"	7 years	"	1.84	300,000	-	-	300,000	-	300,000	"		
Bond D		"	10 years	"	1.90	1,600,000	-	-	1,600,000	-	1,600,000	"		

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount							Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Converted Amount	Balance as at December 31, 2024 (Note 4)	Amortisation for the period	Book value			
Third debenture issue of 2024	Bank SinoPac Co., Ltd.													
Bond A		2024/10/16	5 years	Note1	1.96	\$ 7,800,000	\$ -	\$ -	\$ 7,800,000	\$ -	\$ 7,800,000	None		
Bond B		"	7 years	"	2.00	950,000	-	-	950,000	-	950,000	"		
Bond C		"	10 years	"	2.05	3,550,000	-	-	3,550,000	-	3,550,000	"		
Issued Foreign unsecured corporate bonds in the amount of USD	-	2016/9/23	10 years	Note 2	3.00	USD 400,000 thousand	-	-	USD 400,000 thousand	-	USD 400,000 thousand	"		
Issued Foreign unsecured corporate bonds in the amount of JPY	-	2017/9/20	7 years	"	0.70	JPY 2,500,000 thousand	JPY 2,500,000 thousand	-	-	-	-	"		
Issued Foreign unsecured corporate bonds in the amount of USD	-	2019/3/12	5 years	"	3.75	USD 700,000 thousand	USD 700,000 thousand	-	-	-	-	"		
Issued Foreign unsecured corporate bonds in the amount of USD	-	"	10 years	"	4.25	USD 300,000 thousand	-	-	USD 300,000 thousand	-	USD 300,000 thousand	"		
Issued Foreign unsecured corporate bonds in the amount of USD	-	2020/10/28	5 years	"	1.63	USD 800,000 thousand	-	-	USD 800,000 thousand	-	USD 800,000 thousand	"		
Issued Foreign unsecured corporate bonds in the amount of USD	-	"	10 years	"	2.50	USD 600,000 thousand	-	-	USD 600,000 thousand	-	USD 600,000 thousand	"		
Issued Foreign unsecured corporate bonds in the amount of USD	-	2021/8/25	7 years	"	1.88	USD 110,000 thousand	-	-	USD 110,000 thousand	-	USD 110,000 thousand	"		
First convertible debenture issue of 2021	-	2021/8/5	5 years	"	0.00	19,584,600	-	(4,044,897)	15,138,219	-	15,138,219	"		
First convertible debenture issue of 2024	-	2024/10/24	5 years	"	0.00	22,530,200	-	-	22,530,200	(3,753,537)	18,776,663	"		

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.

Note 4:It is initially recognised at fair value less transaction costs.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries  
Major Shareholders Information  
December 31, 2024

Table 12

Major Shareholders	Shareholding	
	Number of Shares Held	Shareholding Ratio
Terry Gou	1,742,198,518	12.54 %