

**HON HAI PRECISION INDUSTRY CO., LTD.
AND SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT
DECEMBER 31, 2022 AND 2021**



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 sheet of Hon Hai Precision Industry Co., Ltd. and its subsidiaries (the “Group”) as of December 31, 2022, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2022, 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.

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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 2022 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 2022 consolidated financial statements are stated as follows:

Cut-off of hub sales revenue

Description

Refer to Note 4(35) for accounting policies on revenue recognition.

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

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

How our audit addressed the matter

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

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

Allowance for inventory valuation losses

Description

Refer to Note 4(14) for accounting policies on inventory valuation, Note 5(2)3 for uncertainty of accounting estimates and assumptions in relation to inventory valuation losses, and Note 6(8) for details of inventories. As of December 31, 2022, the Group's inventories and allowance for inventory valuation losses amounted to NT\$965,500,199 thousand and NT\$26,478,147 thousand, respectively.

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

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

How our audit addressed the matter

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

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

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

Description

Refer to Note 4(20) for accounting policy on impairment assessment of non-financial assets, Note 5(2)2 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, 2022, the Group had goodwill arising from the acquisition of Belkin and its subsidiaries amounting to NT\$11,684,205 thousand.

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

How our audit addressed the matter

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

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

Other Information

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

Our opinion on the financial statements does not cover the other information and we 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 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.

Hsu, Yung-Chien

Hsu Sheng Chung

Hsu, Yung-Chien

Hsu, Sheng-Chung

For and on Behalf of PricewaterhouseCoopers, Taiwan

March 15, 2023

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2022 AND 2021
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Assets	Notes	December 31, 2022		December 31, 2021		
		AMOUNT	%	AMOUNT	%	
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 1,062,326,324	26	\$ 1,059,417,011	27
1110	Financial assets at fair value through profit or loss - current	6(2)	4,664,142	-	1,332,824	-
1120	Financial assets at fair value through other comprehensive income - current	6(3)	44,069	-	130,622	-
1136	Financial assets at amortised cost, net - current	6(4) and 8	17,696,967	-	48,008,438	1
1139	Financial assets for hedging - current	6(5)	-	-	1,068,785	-
1170	Accounts receivable, net	6(6)	1,060,980,085	26	1,125,762,611	29
1180	Accounts receivable - related parties, net	7	37,710,086	1	35,455,895	1
1200	Other receivables	6(7)(12)	56,002,627	1	59,510,406	2
1210	Other receivables - related parties	7	1,719,679	-	2,777,421	-
130X	Inventory	6(8)	939,022,052	23	672,145,365	17
1410	Prepayments	7	17,280,096	-	18,057,414	1
1470	Other current assets	6(4)	3,059,394	-	10,750,494	-
11XX	Total current assets		<u>3,200,505,521</u>	<u>77</u>	<u>3,034,417,286</u>	<u>78</u>
Non-current assets						
1510	Financial assets at fair value through profit or loss - non-current	6(2)	88,397,440	2	88,481,743	2
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	84,586,400	2	112,718,725	3
1535	Financial assets at amortised cost, net - non-current	6(4) and 8	12,913,993	-	23,449,084	1
1550	Investments accounted for using equity method	6(9)	239,489,049	6	194,593,652	5
1600	Property, plant and equipment	6(10) and 8	362,404,684	9	310,107,309	8
1755	Right-of-use assets	6(11) and 7	40,405,796	1	40,260,192	1
1760	Investment property - net	6(13)	10,438,085	-	10,356,499	-
1780	Intangible assets	6(14)	46,660,039	1	45,352,837	1
1840	Deferred income tax assets	6(38)	20,761,532	1	20,443,452	-
1900	Other non-current assets	6(12)(15) and 8	27,411,741	1	28,697,615	1
15XX	Total non-current assets		<u>933,468,759</u>	<u>23</u>	<u>874,461,108</u>	<u>22</u>
1XXX	Total assets		<u>\$ 4,133,974,280</u>	<u>100</u>	<u>\$ 3,908,878,394</u>	<u>100</u>

(Continued)

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2022 AND 2021
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Liabilities and Equity		Notes	December 31, 2022		December 31, 2021	
			AMOUNT	%	AMOUNT	%
Current liabilities						
2100	Short-term loans	6(17)	\$ 582,610,083	14	\$ 546,372,008	14
2110	Short-term notes and bills payable	6(16)	31,491,497	1	23,999,117	1
2120	Financial liabilities at fair value through profit or loss - current	6(2)	3,595,029	-	964,015	-
2170	Accounts payable		1,050,264,198	25	1,055,155,222	27
2180	Accounts payable - related parties	7	18,676,748	-	21,022,980	-
2200	Other payables	6(18) and 7	246,735,591	6	213,094,933	5
2230	Current tax liabilities	6(38)	24,602,394	1	26,474,025	1
2250	Provisions for liabilities - current	6(25)	3,891,380	-	2,876,585	-
2280	Current lease liabilities	7	8,333,100	-	7,364,055	-
2320	Long-term liabilities, current portion	6(20)(21)	33,092,726	1	38,586,760	1
2399	Other current liabilities	6(19)	110,520,773	3	61,770,571	2
21XX	Total current liabilities		<u>2,113,813,519</u>	<u>51</u>	<u>1,997,680,271</u>	<u>51</u>
Non-current liabilities						
2530	Corporate bonds payable	6(20)	245,282,706	6	226,258,790	6
2540	Long-term loans	6(21)	55,734,601	1	49,340,778	1
2550	Provisions for liabilities - non-current	6(25)	459,026	-	430,648	-
2570	Deferred income tax liabilities	6(38)	39,123,808	1	32,228,229	1
2580	Non-current lease liabilities	7	17,461,579	1	18,217,030	1
2600	Other non-current liabilities	6(24)	11,568,002	-	11,462,530	-
25XX	Total non-current liabilities		<u>369,629,722</u>	<u>9</u>	<u>337,938,005</u>	<u>9</u>
2XXX	Total liabilities		<u>2,483,443,241</u>	<u>60</u>	<u>2,335,618,276</u>	<u>60</u>
Equity						
Equity attributable to owners of parent						
Share capital						
3110	Common stock	6(26)	138,629,906	4	138,629,906	4
Capital reserve						
3200	Capital surplus	6(27)	193,794,160	5	202,084,430	5
Retained earnings						
3310	Legal reserve	6(28)	184,894,008	4	170,755,591	4
3320	Special reserve		89,505,893	2	87,315,126	2
3350	Unappropriated retained earnings		925,890,351	22	871,193,344	22
Other equity interest						
3400	Other equity interest	6(29)	(82,154,208)	(2)	(89,505,893)	(2)
3500	Treasury stocks	6(26)	(15,194)	-	(15,194)	-
31XX	Equity attributable to owners of the parent		<u>1,450,544,916</u>	<u>35</u>	<u>1,380,457,310</u>	<u>35</u>
36XX	Non-controlling interest	6(30)	<u>199,986,123</u>	<u>5</u>	<u>192,802,808</u>	<u>5</u>
3XXX	Total equity		<u>1,650,531,039</u>	<u>40</u>	<u>1,573,260,118</u>	<u>40</u>
Commitments and contingent liabilities						
Subsequent events						
3X2X	Total liabilities and equity		<u>\$ 4,133,974,280</u>	<u>100</u>	<u>\$ 3,908,878,394</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, 2022 AND 2021

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

Items	Notes	Year ended December 31				
		2022		2021		
		AMOUNT	%	AMOUNT	%	
4000	Operating revenue	6(31) and 7	\$ 6,626,996,750	100	\$ 5,994,173,882	100
5000	Operating costs	6(8)(35) and 7	(6,226,911,592)	(94)	(5,632,046,836)	(94)
5900	Net operating margin		400,085,158	6	362,127,046	6
	Operating expenses	6(35)				
6100	Selling expenses		(30,373,898)	-	(30,505,863)	(1)
6200	General and administrative expenses		(81,665,346)	(1)	(77,592,927)	(1)
6300	Research and development expenses		(114,258,072)	(2)	(105,068,764)	(2)
6000	Total operating expenses		(226,297,316)	(3)	(213,167,554)	(4)
6900	Operating profit		173,787,842	3	148,959,492	2
	Non-operating income and expenses					
7100	Interest income	6(32)	43,302,946	1	32,456,041	1
7010	Other income	6(33)	11,451,380	-	15,183,191	-
7020	Other gains and losses	6(34)	(12,067,275)	-	526,797	-
7050	Finance costs	6(37)	(34,736,195)	(1)	(21,958,495)	-
7060	Share of profit of associates and joint ventures accounted for using equity method	6(9)	5,772,788	-	18,404,717	-
7000	Total non-operating income and expenses		13,723,644	-	44,612,251	1
7900	Profit before income tax		187,511,486	3	193,571,743	3
7950	Income tax expense	6(38)	(36,439,937)	(1)	(39,748,702)	-
8200	Profit for the year		\$ 151,071,549	2	\$ 153,823,041	3

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2022 AND 2021

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

Items	Notes	Year ended December 31				
		2022		2021		
		AMOUNT	%	AMOUNT	%	
Other comprehensive income						
Components of other comprehensive income that will not be reclassified to profit or loss						
8311	Gain on remeasurement of defined benefit plans	6(22)	\$ 208,286	-	\$ 102,846	-
8316	Unrealised (loss) gain on valuation of financial assets at fair value through other comprehensive income	6(29)(30)	(40,378,633)	(1)	21,768,401	-
8320	Share of other comprehensive (loss) income of associates and joint ventures accounted for using equity method	6(29)	(4,565,722)	-	1,382,226	-
8349	Income tax related to components of other comprehensive income (loss) that will not be reclassified to profit or loss	6(38)	3,421,415	-	(4,162,768)	-
8310	Other comprehensive (loss) income that will not be reclassified to profit or loss		(41,314,654)	(1)	19,090,705	-
Components of other comprehensive income that will be reclassified to profit or loss						
8361	Financial statements translation differences of foreign operations	6(29)(30)	59,847,080	1	(16,100,213)	-
8368	(Losses) gains on hedging instrument	6(5)	(230,463)	-	230,467	-
8370	Share of other comprehensive loss of associates and joint ventures accounted for using equity method	6(29)	(4,881,107)	-	(7,098,091)	-
8399	Income tax relating to components of other comprehensive income (loss) that will be reclassified to profit or loss	6(38)	34,566	-	(34,570)	-
8360	Other comprehensive income (loss) that will be reclassified to profit or loss		54,770,076	1	(23,002,407)	-
8300	Other comprehensive income (loss) for the year		\$ 13,455,422	-	(\$ 3,911,702)	-
8500	Total comprehensive income for the year		\$ 164,526,971	2	\$ 149,911,339	3
Profit attributable to:						
8610	Owners of the parent		\$ 141,482,714	2	\$ 139,320,332	3
8620	Non-controlling interest		9,588,835	-	14,502,709	-
			\$ 151,071,549	2	\$ 153,823,041	3
Comprehensive income attributable to:						
8710	Owners of the parent		\$ 150,682,663	2	\$ 138,007,616	3
8720	Non-controlling interest		13,844,308	-	11,903,723	-
			\$ 164,526,971	2	\$ 149,911,339	3
Earnings per share (in dollars)						
9750	Basic earnings per share	6(39)	\$ 10.21		\$ 10.05	
9850	Diluted earnings per share		\$ 10.06		\$ 9.91	

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, 2022 AND 2021
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Equity attributable to owners of the parent										Total equity	
	Retained Earnings					Other Equity Interest						
	Share capital - common stock	Total capital reserve, additional paid-in capital	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments	Treasury stocks	Total		Non-controlling interest
2021												
Balance at January 1, 2021	\$ 138,629,906	\$ 202,645,942	\$ 161,043,748	\$ 102,451,720	\$ 779,836,380	(\$ 124,551,979)	\$ 37,236,853	\$ -	(\$ 15,194)	\$ 1,297,277,376	\$ 176,869,033	\$ 1,474,146,409
Profit	-	-	-	-	139,320,332	-	-	-	-	139,320,332	14,502,709	153,823,041
Other comprehensive income (loss)	-	-	-	-	82,277	(21,760,979)	20,200,341	165,645	-	(1,312,716)	(2,598,986)	(3,911,702)
Total comprehensive income (loss)	-	-	-	-	139,402,609	(21,760,979)	20,200,341	165,645	-	138,007,616	11,903,723	149,911,339
Appropriations of 2020 earnings:												
Legal reserve	-	-	9,711,843	-	(9,711,843)	-	-	-	-	-	-	-
Special reserve	-	-	-	(15,136,594)	15,136,594	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(55,451,962)	-	-	-	-	(55,451,962)	-	(55,451,962)
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	-	-	1,185,792	-	-	-	-	(3,456,287)	-	(3,456,287)
Adjustments arising from changes in percentage of ownership in subsidiaries	-	(4,642,079)	-	-	-	-	-	-	-	3,744,555	-	3,744,555
Increase in non-controlling interests	-	3,744,555	-	-	-	-	-	-	-	-	4,030,052	4,030,052
Disposal of equity instruments at fair value through other comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-
Due to recognition of equity component of convertible bonds issued	-	336,012	-	-	795,774	-	(795,774)	-	-	-	-	-
Balance at December 31, 2021	\$ 138,629,906	\$ 202,084,430	\$ 170,755,591	\$ 87,315,126	\$ 871,193,344	(\$ 146,312,958)	\$ 56,641,420	\$ 165,645	(\$ 15,194)	\$ 1,380,457,310	\$ 192,802,808	\$ 1,573,260,118
2022												
Balance at January 1, 2022	\$ 138,629,906	\$ 202,084,430	\$ 170,755,591	\$ 87,315,126	\$ 871,193,344	(\$ 146,312,958)	\$ 56,641,420	\$ 165,645	(\$ 15,194)	\$ 1,380,457,310	\$ 192,802,808	\$ 1,573,260,118
Profit	-	-	-	-	141,482,714	-	-	-	-	141,482,714	9,588,835	151,071,549
Other comprehensive income (loss)	-	-	-	-	166,629	49,684,070	(40,485,105)	(165,645)	-	9,199,949	4,255,473	13,455,422
Total comprehensive income (loss)	-	-	-	-	141,649,343	49,684,070	(40,485,105)	(165,645)	-	150,682,663	13,844,308	164,526,971
Appropriations of 2021 earnings:												
Legal reserve	-	-	14,138,417	-	(14,138,417)	-	-	-	-	-	-	-
Special reserve	-	-	-	2,190,767	(2,190,767)	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(72,087,551)	-	-	-	-	(72,087,551)	-	(72,087,551)
Changes in equity of associates and joint venture accounted for using the equity method	-	321,565	-	-	(367,570)	-	-	-	-	(46,005)	-	(46,005)
Adjustments arising from changes in percentage of ownership in subsidiaries	-	-	-	-	202,036	-	-	-	-	-	-	-
Disposal of investments accounted for using equity method	-	(7,895,181)	-	-	(81,813)	(51,702)	81,813	-	-	(7,693,145)	-	(7,693,145)
Increase in non-controlling interest	-	(716,654)	-	-	-	-	-	-	-	(768,356)	-	(768,356)
Disposal of equity instruments at fair value through other comprehensive income	-	-	-	-	1,711,746	-	(1,711,746)	-	-	-	-	-
Balance at December 31, 2022	\$ 138,629,906	\$ 193,794,160	\$ 184,894,008	\$ 89,505,893	\$ 925,890,351	(\$ 96,680,590)	\$ 14,526,382	\$ -	(\$ 15,194)	\$ 1,450,544,916	\$ 199,986,123	\$ 1,650,531,039

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, 2022 AND 2021
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Year ended December 31	
		2022	2021
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Profit before tax		\$ 187,511,486	\$ 193,571,743
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(35)	70,607,531	70,125,301
Amortization	6(35)	5,852,777	5,355,858
Cost of share-based payments	6(36)	1,393,774	2,462,747
Provision (reversal of allowance) for doubtful accounts	12(2)	4,402,403	(658,060)
Impairment loss	6(34)	1,496,302	340,910
Gain on disposal of property, plant and equipment, net	6(34)	(492,276)	(1,403,856)
Loss (gain) on financial assets or liabilities at fair value through profit or loss, net	6(34)	7,669,137	(2,531,148)
Share of profit of associates and joint ventures accounted for using equity method	6(9)	(5,772,788)	(18,404,717)
Gain on disposal of investments	6(34)	(3,375,825)	(2,938,622)
Interest expense	6(37)	34,337,195	21,802,778
Interest income	6(32)	(43,302,946)	(32,456,041)
Dividend income	6(33)	(5,290,039)	(10,255,146)
Gain from lease modification	6(11)	(2,414)	-
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss, mandatorily measured at fair value		5,788,564	2,084,199
Hedging instruments		838,321	(872,887)
Notes receivable		336,839	(474,576)
Accounts receivable		80,660,413	(222,942,664)
Accounts receivable - related parties		(1,801,286)	3,959,755
Other receivables		2,477,999	(2,486,599)
Inventories		(251,589,201)	(92,416,772)
Prepayments		786,329	607,091
Changes in operating liabilities			
Accounts payable		(22,066,325)	16,082,865
Accounts payable - related parties		(2,974,263)	(6,657,066)
Other payables		24,438,281	(2,824,458)
Provisions for liabilities		1,043,172	(1,237,199)
Contract liabilities		6,054,655	(3,869,649)
Other current liabilities		42,690,806	17,057,120
Accrued pension liabilities		(273,472)	(107,570)
Cash inflow (outflow) generated from operations		141,445,149	(69,086,663)
Income taxes paid		(31,736,783)	(29,125,721)
Net cash flows from (used in) operating activities		<u>109,708,366</u>	<u>(98,212,384)</u>

(Continued)

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Year ended December 31	
		2022	2021
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through profit or loss		(\$ 11,666,925)	(\$ 12,937,297)
Proceeds from disposal of financial assets at fair value through profit or loss		3,406,275	895,727
Disposal (acquisition) of financial assets at amortised cost - current		41,708,597	(11,040,305)
Acquisition of financial assets at amortised cost - non-current		(2,889,416)	(6,841,404)
Proceeds from disposal of financial assets at amortised cost		2,878,200	2,177,550
Acquisition of financial assets at fair value through other comprehensive income		(6,467,925)	(6,588,694)
Proceeds from disposal of financial assets at fair value through other comprehensive income		2,974,856	2,854,295
Decrease in other receivables due from related parties		1,383,941	3,818,959
Decrease in other receivables		703,187	1,478,468
Decrease (increase) in other current assets		7,691,100	(8,935,061)
Net cash flow from (used in) acquisition of subsidiaries		214,395	(4,880,142)
Proceeds from (used in) disposal of subsidiaries		1,392,865	(879,654)
Acquisition of investments accounted for using equity method		(48,035,635)	(8,914,530)
Proceeds from disposal of investments accounted for using equity method		1,292,170	1,252,721
Acquisition of property, plant and equipment	6(41)	(97,935,016)	(92,295,684)
Proceeds from disposal of property, plant and equipment	6(41)	3,692,337	7,769,102
Acquisition of investment properties		(107)	-
Proceeds from disposal of investment properties		280,276	341,796
Acquisition of right-of-use assets		(610,993)	(1,193,845)
Acquisition of intangible assets		(3,113,741)	(1,009,445)
Proceeds from disposal of intangible assets		1,299,175	-
Cash received from exchange of intangible assets		299,630	-
Increase in other non-current assets		(3,318,772)	(15,702,745)
Dividends received		15,467,911	23,298,892
Interest received		43,009,276	35,109,420
Other investing activities		904,633	139,314
Net cash flows used in investing activities		(45,439,706)	(92,082,562)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term loans		23,681,641	99,435,408
Increase (decrease) in short-term notes and bills payable		7,545,403	(15,129,779)
Proceeds from issuing bonds		23,600,000	62,180,438
Repayments of bonds		(35,128,442)	(40,506,000)
Proceeds from long-term debt		24,673,641	23,144,614
Repayments of long-term debt		(5,903,302)	(16,526,109)
(Decrease) increase in other non-current liabilities		(375,890)	507,550
Payment of lease liabilities		(10,311,711)	(10,805,466)
Changes in other non-controlling interests	6(30)	(298,979)	2,322,773
Cash dividends paid to non-controlling interest	6(30)	(6,938,076)	(3,292,721)
Proceeds from issuance of shares by subsidiaries to non-controlling interests	6(30)	-	5,000,000
Repurchase of shares by a subsidiary	6(30)	(7,763,248)	-
Interest paid		(28,565,088)	(26,597,352)
Cash dividends paid	6(28)	(72,087,551)	(55,451,962)
Net cash flows (used in) from financing activities		(87,871,602)	24,281,394
Net effect of changes in foreign currency exchange rates		26,512,255	(7,363,452)
Net increase (decrease) in cash and cash equivalents		2,909,313	(173,377,004)
Cash and cash equivalents at beginning of year		1,059,417,011	1,232,794,015
Cash and cash equivalents at end of year		<u>\$ 1,062,326,324</u>	<u>\$ 1,059,417,011</u>

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT AS OTHERWISE INDICATED)

1. HISTORY AND ORGANISATION

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

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

These consolidated financial statements were authorised for issuance by the Board of Directors on March 15, 2023.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

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

New standards, interpretations and amendments endorsed by the FSC and became effective from 2022 are as follows:

<u>New Standards, Interpretations and Amendments</u>	<u>Effective date by International Accounting Standards Board</u>
Amendments to IFRS 3, ‘Reference to the conceptual framework’	January 1, 2022
Amendments to IAS 16, ‘Property, plant and equipment: proceeds before intended use’	January 1, 2022
Amendments to IAS 37, ‘Onerous contracts—cost of fulfilling a contract’	January 1, 2022
Annual improvements to IFRS Standards 2018–2020	January 1, 2022

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

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

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

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

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

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

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

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

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

(1) Compliance statement

The consolidated financial statements of the Group have been prepared in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers”, 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 another category of equity as specified by applicable IFRSs.

B. Subsidiaries included in the consolidated financial statements:

Investor	Subsidiary	Main Business Activities	Ownership (%)		Note
			December 31, 2022	December 31, 2021	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Investment holdings in companies in Mainland China, Hong Kong, Europe and America primarily engaged in manufacturing, sale, research and development of computer cases, connectors and computer components	100	100	(a) (b) (c) (d) (e) (f)
"	Foxconn Holding Ltd. and subsidiaries	Investment holdings in hi-tech companies in Asia-Pacific and America	100	100	
"	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	
"	Bao Shin International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing of computer terminal monitors and related components and computers and peripheral equipment	100	100	(g)
"	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	

Investor	Subsidiary	Main Business Activities	Ownership (%)		Note
			December 31, 2022	December 31, 2021	
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	
"	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/Foxconn Logistics California LLC.	Logistics services in America	100	100	
"	Hon Hai/Foxconn Logistics Texas LLC.	Logistics services in America	100	100	
"	Ambit International Ltd. and subsidiaries	Investment holdings in companies in Mainland China primarily engaged in manufacturing and sales of power supply modules, application modules and network cables assemblies	100	100	
"	Foxconn Singapore (Pte) Ltd. and subsidiaries	Asia-Pacific sales company and development of educational technology	100	100	
"	Foxconn International Inc.	Patent applications in America	100	100	
"	Altus Technology Inc.	Leasing services	100	100	

Investor	Subsidiary	Main Business Activities	Ownership (%)		Note
			December 31, 2022	December 31, 2021	
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology -Hong Kong Limited and subsidiaries	Investment holdings in companies in Mainland China, primarily engaged in manufacturing and trading of portable cameras	99.96	99.96	
"	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	100	100	
"	Margini Holdings Limited and subsidiaries	Investment holdings in Vietnam export processing and construction services companies and Brazil domestic sales companies	100	100	
"	Hong Jin Chang Holdings Co., Ltd. -Hong Kong	Investment holdings and reinvestment in businesses relating to robots, equipment, moulds, parts, accessories and corresponding services	-	100	
"	Foxconn Holdings B.V. - Netherlands and subsidiaries	Investment holdings in companies in Europe	100	100	
"	Syntrend Creative Park Co., Ltd.	Retail of office machinery and equipment and electronic appliances, and information/software services	74.80	74.80	
"	Perobot Co., Ltd.	Sales, software development, repair services, after-sale services and rental services of robots	100	100	
"	ECMMS Precision Singapore Pte. Ltd.	Manufacturing and sales of computers and data processing equipment	100	100	

Investor	Subsidiary	Main Business Activities	Ownership (%)		Note
			December 31, 2022	December 31, 2021	
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Electronicos Ltda.	Manufacturing WIFI cards and modules	100	100	
"	Foxconn MOEBG Industria De Eletronicos Ltda.-Brazil	CFTV, DVR, bluetooth module, set-top box and optical network terminal	100	100	
"	Asia Pacific Telecom Co., Ltd.	Telecom industry, storage of data and manufacturing of wire or wireless communication, installation of computer and satellite TV channels and telecom-related business, and providing 3rd-Generation of mobile phone services	36.89	36.02	(h)
"	Foxtron Vehicle Technologies Co., Ltd.	Complete electric vehicles design and development, including technical authorisation and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems	51	51	
"	Socle Technology Corporation	Design, manufacture and sales of electronic components and software	100	100	

Investor	Subsidiary	Main Business Activities	Ownership (%)		Note
			December 31, 2022	December 31, 2021	
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Research, develop, design, manufacture and sales of the following products: 1. Manufacture and OEM of Si products 2. SiC power components 3. MEMS (Microelectromechanical Systems) products and manufacturing of SENSOR products and their corresponding ASIC analogue circuit	100	100	

- (a) Linksys Holdings, Inc. (“Linksys”), a 67%-owned subsidiary of the Group’s subsidiary, Foxconn Interconnect Technology Limited (“FIT”), entered into a share purchase agreement with Fortinet Inc. (“Fortinet”) which is a listed company in U.S. NASDAQ as approved by the Board of Directors of FIT in August 2021. Fortinet subscribed new preference shares of Linksys for a consideration of USD 85 million and acquired additional 18% equity interest in Linksys. All conditions precedent in the share purchase agreement were satisfied and the closing took place on September 25, 2021. As of September 25, 2021, the Group’s shareholding ratio in Linksys decreased to 49% while Fortinet held a 51% equity interest in Linksys. As a result, the Group lost control over Linksys and was not anymore included in the consolidated financial statements.
- (b) Jusda Supply Chain Management International Co., Ltd., a subsidiary of the Group, acquired a 100% equity interest in Guangxi Yuchai Logistics Co., Ltd. and its subsidiaries for a consideration of RMB 1 billion in July 2021. The acquirees have been included in the consolidated financial statements since the acquisition date.
- (c) Foxconn Interconnect Technology Limited, a subsidiary of the Group, issued 175,787 thousand new shares to acquire a 100% equity interest in Sound Legend Limited and its subsidiaries in October 2021. The acquirees have been included in the consolidated financial statements since the acquisition date.
- (d) FIH Mobile Limited, a subsidiary of the Group, and Mobile Drive Netherlands B.V. (“Mobile Drive”), a wholly-owned subsidiary of FIH Mobile Limited, entered into a joint venture agreement with Stellantis N.V. (“Stellantis”), a listed company in NYSE, in August 2021, whereby Stellantis acquired a 50% equity interest in Mobile Drive for a consideration of USD 40 million, and FIH Mobile Limited and its subsidiaries transferred part of its assets and liabilities to Mobile Drive for the remaining 50% equity interest. The closing of the joint

venture agreement took place in the fourth quarter of 2021 and accordingly, the Group lost control over Mobile Drive and was not anymore included in the consolidated financial statements.

- (e) In January 2022, the Group's subsidiary, Fulian Yuzhan Precision Technology Co., Ltd., acquired 63% equity interest in Shenzhen Hengdrive Electric Co., Ltd. at a price of RMB 378,000 thousand. Shenzhen Hengdrive Electric Co., Ltd. was included in the consolidated financial statements starting from the acquisition date.
 - (f) In January 2022, the Group disposed a 100% equity interest in the subsidiary, Foshan Pulida Technology Co., Ltd., at a price of RMB 381,893 thousand and recognised total gain on disposal in the amount of RMB 276,029 thousand. Foshan Pulida Technology Co., Ltd. was not anymore included consolidated financial statements starting from the date of disposal.
 - (g) In May 2022, the Company's subsidiary, Bon Shin International Investment Co., Ltd., participated in the cash capital increase of the investee, XSEMI Corporation, whose 49% equity interest was formerly held by Bon Shin International Investment Co., Ltd. through acquiring new shares of XSEMI Corporation at price of \$1,599,000. Bon Shin International Investment Co., Ltd. has acquired 51% equity interest in XSEMI Corporation and accordingly, the subsidiary was included in the consolidated financial statements starting from the date control was obtained.
 - (h) The Group subscribed the equity interest in Asia Pacific Telecom Co., Ltd. (Asia Pacific) in 2019 and included Asia Pacific as a subsidiary as the Group had acquired the majority voting rights in the shareholders' meeting of Asia Pacific and directed the relevant activities of Asia Pacific.
- 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, 2022		December 31, 2021		
		Amount	Ownership %	Amount	Ownership %	
FIH Mobile Limited	Cayman	\$ 19,696,413	36%	\$ 21,848,824	37%	
Foxconn Ventures Pte. Ltd.	Singapore	24,185,933	46%	24,232,208	46%	
Foxconn Interconnect Technology Limited	Cayman	20,619,126	29%	18,134,896	27%	
Foxconn Industrial Internet Co., Ltd.	China	90,629,262	16%	82,940,552	16%	
Asia Pacific Telecom Co., Ltd.	Taiwan	<u>16,172,828</u>	63%	<u>20,254,098</u>	64%	
		<u>\$171,303,562</u>		<u>\$167,410,578</u>		

Summarised financial information of the subsidiary:

Balance sheets

	FIH Mobile Limited	
	December 31, 2022	December 31, 2021
Current assets	\$ 136,840,297	\$ 130,519,115
Non-current assets	32,380,715	34,998,727
Current liabilities	(113,885,980)	(104,582,929)
Non-current liabilities	(432,445)	(944,912)
Total net assets	<u>\$ 54,902,587</u>	<u>\$ 59,990,001</u>
	Foxconn Interconnect Technology Limited	
	December 31, 2022	December 31, 2021
Current assets	\$ 84,882,307	\$ 83,977,909
Non-current assets	54,761,704	54,606,550
Current liabilities	(47,273,766)	(53,621,059)
Non-current liabilities	(20,295,736)	(18,653,663)
Total net assets	<u>\$ 72,074,509</u>	<u>\$ 66,309,737</u>
	Foxconn Ventures Pte. Ltd.	
	December 31, 2022	December 31, 2021
Current assets	\$ 36,379,866	\$ 31,119,029
Non-current assets	16,780,432	22,142,180
Current liabilities	(4,402)	(3,608)
Total net assets	<u>\$ 53,155,896</u>	<u>\$ 53,257,601</u>

	Foxconn Industrial Internet Co., Ltd.	
	December 31, 2022	December 31, 2021
Current assets	\$ 1,099,500,421	\$ 1,078,758,555
Non-current assets	154,986,739	84,233,218
Current liabilities	(657,564,860)	(615,401,243)
Non-current liabilities	(25,032,265)	(25,221,357)
Total net assets	<u>\$ 571,890,035</u>	<u>\$ 522,369,173</u>

	Asia Pacific Telecom Co., Ltd.	
	December 31, 2022	December 31, 2021
Current assets	\$ 2,450,922	\$ 3,735,274
Non-current assets	37,352,088	41,923,322
Current liabilities	(9,819,690)	(10,614,860)
Non-current liabilities	(6,631,315)	(5,660,621)
Total net assets	<u>\$ 23,352,005</u>	<u>\$ 29,383,115</u>

Statements of comprehensive income

	FIH Mobile Limited	
	Years ended December 31,	
	2022	2021
Revenue and other operating revenue	\$ 288,621,896	\$ 250,449,174
(Loss) profit for the year from continuing operations	(2,149,621)	1,580,408
Other comprehensive (loss) income, net of tax	(9,121,329)	1,286,387
Total comprehensive (loss) income for the year	<u>(\$ 11,270,950)</u>	<u>\$ 2,866,795</u>
Comprehensive (loss) income attributable to non-controlling interest	<u>(\$ 3,959,176)</u>	<u>\$ 1,040,796</u>
Dividends paid to non-controlling interest	<u>\$ -</u>	<u>\$ -</u>

	Foxconn Interconnect Technology Limited	
	Years ended December 31,	
	2022	2021
Revenue and other operating revenue	\$ 132,281,806	\$ 121,671,014
Profit for the year from continuing operations	5,076,889	3,831,292
Other comprehensive (loss) income, net of tax	(7,087,513)	916,291
Total comprehensive (loss) income for the year	<u>(\$ 2,010,624)</u>	<u>\$ 4,747,583</u>
Comprehensive (loss) income attributable to non-controlling interest	<u>(\$ 531,920)</u>	<u>\$ 1,307,600</u>
Dividends paid to non-controlling interest	<u>\$ -</u>	<u>\$ -</u>

	Foxconn Ventures Pte. Ltd.	
	Years ended December 31,	
	2022	2021
Revenue and other operating revenue	\$ -	\$ -
(Loss) profit for the year from continuing operations	(5,685,042)	3,733,804
Other comprehensive loss, net of tax	(70,759)	(85,383)
Total comprehensive (loss) income for the year	<u>(\$ 5,755,801)</u>	<u>\$ 3,648,421</u>
Comprehensive (loss) income attributable to non-controlling interest	<u>(\$ 2,713,063)</u>	<u>\$ 1,660,032</u>
Dividends paid to non-controlling interest	<u>\$ -</u>	<u>\$ -</u>
	Foxconn Industrial Internet Co., Ltd.	
	Years ended December 31,	
	2022	2021
Revenue and other operating revenue	\$ 2,259,989,678	\$ 1,906,776,870
Profit for the year from continuing operations	88,257,488	86,546,404
Other comprehensive income (loss), net of tax	5,108,413	(2,019,594)
Total comprehensive income for the year	<u>\$ 93,365,901</u>	<u>\$ 84,526,810</u>
Comprehensive income attributable to non-controlling interest	<u>\$ 14,845,577</u>	<u>\$ 13,434,187</u>
Dividends paid to non-controlling interest	<u>\$ 6,826,716</u>	<u>\$ 3,292,721</u>
	Asia Pacific Telecom Co., Ltd.	
	Years ended December 31,	
	2022	2021
Revenue and other operating revenue	\$ 12,931,405	\$ 12,646,665
Loss for the year from continuing operations	(5,357,738)	(5,374,141)
Other comprehensive income, net of tax	31,308	16,998
Total comprehensive loss for the year	<u>(\$ 5,326,430)</u>	<u>(\$ 5,357,143)</u>
Comprehensive loss attributable to non-controlling interest	<u>(\$ 3,378,087)</u>	<u>(\$ 3,250,027)</u>
Dividends paid to non-controlling interest	<u>\$ -</u>	<u>\$ -</u>

Statements of cash flows

	FIH Mobile Limited	
	Years ended December 31,	
	2022	2021
Net cash provided by operating activities	\$ 12,200,537	\$ 7,879,437
Net cash used in investing activities	(3,783,438)	(2,440,735)
Net cash used in financing activities	(6,377,885)	(3,105,805)
Effect of exchange rates on cash and cash equivalents	(3,815,592)	618,993
(Decrease) increase in cash and cash equivalents	(1,776,378)	2,951,890
Cash and cash equivalents, beginning of year	56,164,626	49,839,089
Cash and cash equivalents, end of year	<u>\$ 54,388,248</u>	<u>\$ 52,790,979</u>
	Foxconn Interconnect Technology Limited	
	Years ended December 31,	
	2022	2021
Net cash provided by operating activities	\$ 16,582,299	\$ 2,377,937
Net cash used in investing activities	(1,971,687)	(6,113,379)
Net cash (used in) provided by financing activities	(8,053,122)	3,310,138
Effect of exchange rates on cash and cash equivalents	(2,248,470)	518,717
Increase in cash and cash equivalents	4,309,020	93,413
Cash and cash equivalents, beginning of year	22,929,521	21,458,797
Cash and cash equivalents, end of year	<u>\$ 27,238,541</u>	<u>\$ 21,552,210</u>
	Foxconn Ventures Pte. Ltd.	
	Years ended December 31,	
	2022	2021
Net cash (used in) provided by operating activities	(\$ 5,621)	\$ 15,159
Net cash provided by investing activities	1,808,455	5,367,802
Net cash provided by financing activities	-	-
Effect of exchange rates on cash and cash equivalents	-	-
Increase in cash and cash equivalents	1,802,834	5,382,961
Cash and cash equivalents, beginning of year	33,495,939	26,100,973
Cash and cash equivalents, end of year	<u>\$ 35,298,773</u>	<u>\$ 31,483,934</u>

		Foxconn Industrial Internet Co., Ltd.	
		Years ended December 31,	
		2022	2021
Net cash provided by operating activities	\$	67,945,266	\$ 37,903,091
Net cash used in investing activities	(	67,688,243)	(30,844,367)
Net cash (used in) provided by financing activities	(	62,209,306)	20,706,262
Effect of exchange rates on cash and cash equivalents		9,311,177	(2,663,560)
(Decrease) increase in cash and cash equivalents	(	52,641,106)	25,101,426
Cash and cash equivalents, beginning of year		358,488,461	327,103,839
Cash and cash equivalents, end of year	\$	305,847,355	\$ 352,205,265
		Asia Pacific Telecom Co., Ltd.	
		Years ended December 31,	
		2022	2021
Net cash provided by (used in) operating activities	\$	1,700,970	(\$ 61,176)
Net cash used in investing activities	(	1,048,476)	(14,265,561)
Net cash (used in) provided by financing activities	(	1,147,588)	9,159,018
Decrease in cash and cash equivalents	(	495,094)	(5,167,719)
Cash and cash equivalents, beginning of year		704,003	5,871,722
Cash and cash equivalents, end of year	\$	208,909	\$ 704,003

(4) Foreign currency translation

- A. The consolidated financial statements are presented in New Taiwan Dollars, which is the Company's functional and the Group's presentation currency.
- B. Foreign currency transactions and balances
- (a) Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions or valuation where items are remeasured. Foreign exchange gains and losses resulting from the settlement of such transactions are recognised in profit or loss in the period in which they arise, except when deferred in other comprehensive income as qualifying cash flow hedges and qualifying net investment hedges.
- (b) Monetary assets and liabilities denominated in foreign currencies at the period end are re-translated at the exchange rates prevailing at the balance sheet date. Exchange differences arising upon re-translation at the balance sheet date are recognised in profit or loss.
- (c) Non-monetary assets and liabilities denominated in foreign currencies held at fair value through profit or loss are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognised in profit or loss. Non-monetary assets and liabilities denominated in foreign currencies held at fair value through other comprehensive

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

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

C. Translation of foreign operations

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

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

- (b) When the foreign operation of an associate is partially disposed of or sold, exchange differences that were recorded in other comprehensive income are proportionately reclassified to profit or loss as part of the gain or loss on sale. In addition, if the Group still retains partial interest in the former foreign associate after losing significant influence over the former foreign associate, such transactions should be accounted for as disposal of all interest in these foreign operations.

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

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

(5) Classification of current and non-current items

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

- (a) Assets arising from operating activities that are expected to be realised, or are intended to be sold or consumed within the normal operating cycle;
- (b) Assets held mainly for trading purposes;
- (c) Assets that are expected to be realised within twelve months from the balance sheet date;
- (d) Cash and cash equivalents, excluding restricted cash and cash equivalents and those that are

to be exchanged or used to settle liabilities more than twelve months after the balance sheet date.

- B. Liabilities that meet one of the following criteria are classified as current liabilities; otherwise they are classified as non-current liabilities:
- (a) Liabilities that are expected to be settled within the normal operating cycle;
 - (b) Liabilities arising mainly from trading activities;
 - (c) Liabilities that are to be settled within twelve months from the balance sheet date;
 - (d) Liabilities for which the repayment date cannot be extended unconditionally to more than twelve months after the balance sheet date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

(6) Cash equivalents

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

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

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

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

- A. Financial assets at fair value through other comprehensive income comprise equity securities which are not held for trading, and for which the Group has made an irrevocable election at initial recognition to recognise changes in fair value in other comprehensive income and debt instruments which meet all of the following criteria:
 - (a) The objective of the Group's business model is achieved both by collecting contractual cash flows and selling financial assets.
 - (b) The assets' contractual cash flows represent solely payments of principal and interest.
- B. On a regular way purchase or sale basis, financial assets at fair value through other comprehensive income are recognised and derecognised using trade date accounting.
- C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs.

The Group subsequently measures the financial assets at fair value:

- (a) The changes in fair value of equity investments that were recognised in other comprehensive income are reclassified to retained earnings and are not reclassified to profit or loss following the derecognition of the investment. Dividends are recognised as dividend income when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Group and the amount of the dividend can be measured reliably.
- (b) Except for the recognition of impairment loss, interest income and gain or loss on foreign exchange which are recognised in profit or loss, the changes in fair value of debt instruments are taken through other comprehensive income. When the financial asset is derecognised, the cumulative gain or loss previously recognised in other comprehensive income is reclassified from equity to profit or loss.

(9) Financial assets at amortised cost

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

(10) Accounts and notes receivable

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

(11) Impairment of financial assets

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

information that includes forecasts. On the other hand, for accounts receivable or contract assets that do not contain a significant financing component, the Group recognises the impairment provision for lifetime ECLs.

(12) Derecognition of financial assets

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

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

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

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

(a) At commencement of the lease term, the lessor should record a finance lease in the balance sheet as ‘lease receivables’ at an amount equal to the net investment in the lease (including initial direct costs). The difference between gross lease receivable and the present value of the receivable is recognised as ‘unearned finance income of finance lease’.

(b) The lessor should allocate finance income over the lease term based on a systematic and rational basis reflecting a constant periodic rate of return on the lessor’s net investment in the finance lease.

(c) Lease payments (excluding costs for services) during the lease term are applied against the gross investment in the lease to reduce both the principal and the unearned finance income.

B. Lease income from an operating lease (net of any incentives given to the lessee) is recognised in profit or loss on a straight-line basis over the lease term.

(14) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined using the weighted-average method. The cost of finished goods and work in progress comprises raw materials, direct labour, 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.
- 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. 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) 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

(17) 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.

(18) Investment property

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

(19) Intangible assets

- A. Trademark is amortised on a straight-line basis over its estimated useful life of 3 to 20 years.
- B. Goodwill is generated by adopting the acquisition method when merger and acquisition occurs.
- C. Patent is amortised on a straight-line basis over its estimated useful life of 2 to 20 years.
- D. The developed technologies are obtained from business combination and the capital contribution in the form of technology. They included application technology such as home networking, Internet of Things, model platforms and electric vehicle power systems. If the developed technologies are available for use, they will be amortised on a straight-line basis over its estimated useful life of 4 to 10 years or using the units of production method. The remaining developed technologies that are not yet available for use will be tested annually for impairment and amortised when they are available for use.
- E. Customer relationship and Supplier relationship are obtained as a result of a business combination, and are amortised on a straight-line basis over its estimated life of 15 to 16 years.
- F. Software is stated initially at its costs and is amortised on a straight-line basis over its estimated

useful life of 3 to 10 years.

G. Concession obtained individually is stated initially at its costs and is amortised on a straight-line basis over its useful life of 15 to 16 years.

(20) Impairment of non-financial assets

- A. The Group assesses at each balance sheet date the recoverable amounts of those assets where there is an indication that they are impaired. An impairment loss is 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.

(21) 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.

(22) Notes and accounts payable

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

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

- A. Financial liabilities are classified in this category of held for trading if acquired principally for the purpose of repurchasing in the short-term. Derivatives are also 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.

(24) 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’.

(25) Convertible bonds payable

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

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

remeasured on the conversion date. The issuance cost of converted common shares is the total book value of the abovementioned liability component and ‘capital surplus—share options’.

(26) Derecognition of financial liabilities

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

(27) Offsetting financial instruments

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

(28) 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.

(29) 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.

(30) 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.

(31) Employee benefits

A. Short-term employee benefits

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

B. Pensions

(a) Defined contribution plans

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

(b) Defined benefit plans

- i. Net obligation under a defined benefit plan is defined as the present value of an amount of pension benefits that employees will receive on retirement for their services with the Group in current period or prior periods. The liability recognised in the balance sheet in respect of defined benefit pension plans is the present value of the defined benefit

obligation at the balance sheet date less the fair value of plan assets. The net defined benefit obligation is calculated annually by independent actuaries using the projected unit credit method. The rate used to discount is determined by using interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability; when there is no deep market in high-quality corporate bonds, the Group uses interest rates of government bonds (at the balance sheet date) instead.

- ii. Remeasurements arising on defined benefit plans are recognised in other comprehensive income in the period in which they arise and are recorded as retained earnings.
- iii. Past service costs are recognised immediately in profit or loss.
- iv. Pension cost for the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events. Also, the related information is disclosed accordingly.

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

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

(32) Employee share-based payment

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

employees who are expected to resign during the vesting period as compensation cost at the date of dividends declared.

- (c) For restricted stocks where employees have to pay to acquire those stocks, if employees resign during the vesting period, they must return the stocks to the Group and the Group must refund their payments on the stocks, the Group recognises the payments from the employees who are expected to resign during the vesting period as liabilities at the grant date, and recognises the payments from the employees who are expected to be eventually vested with the stocks in 'capital surplus – others'.

(33) 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 sheet liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated balance sheet. However, the deferred income tax is not accounted for if it arises from initial recognition of goodwill or of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss. Deferred income tax is provided on temporary differences arising on investments in subsidiaries and associates, except where the timing of the reversal of the temporary difference is controlled by the Group and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is 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 utilized. At each balance sheet date, unrecognised and recognised deferred income tax assets are reassessed.
- E. Current income tax assets and liabilities are offset and the net amount is reported in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. Deferred income tax assets and liabilities are offset on the balance sheet when the entity has the

legally enforceable right to offset current tax assets against current tax liabilities and they are levied by the same taxation authority on either the same entity or different entities that intend to settle on a net basis or realise the asset and settle the liability simultaneously.

- F. A deferred tax asset shall be recognised for the carryforward of unused tax credits resulting from acquisitions of equipment or technology, research and development expenditures and equity investments to the extent that it is possible that future taxable profit will be available against which the unused tax credits can be utilized.
- G. The interim period income tax expense is recognised based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of the interim period, and the related information is disclosed accordingly.

(34) 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.

(35) Revenue recognition

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

(36) 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.

(37) 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.

(38) 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:

B. 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, 2022, the Group recognised goodwill after impairment assessment of \$18,269,710.

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, 2022, the carrying amount of inventories was \$939,022,052.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Cash on hand and revolving funds	\$ 42,370	\$ 51,098
Checking accounts and demand deposits	848,746,891	863,465,237
Cash equivalents - Time deposits	211,194,824	195,900,676
Cash equivalents - Repo bonds	2,342,239	-
	<u>\$ 1,062,326,324</u>	<u>\$ 1,059,417,011</u>

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

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

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
<u>Assets</u>		
Current items:		
Financial assets mandatorily measured at fair value through profit or loss		
Equity instruments	\$ 89,431	\$ -
Beneficiary certificates	627,861	692,429
Derivatives	3,946,850	640,395
	<u>\$ 4,664,142</u>	<u>\$ 1,332,824</u>
Non-current items:		
Financial assets mandatorily measured at fair value through profit or loss		
Equity instruments	\$ 1,256,070	\$ 2,686,506
Debt instruments	840,140	-
Beneficiary certificates	84,191,159	84,082,306
Derivatives	2,110,071	1,712,931
	<u>\$ 88,397,440</u>	<u>\$ 88,481,743</u>

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
<u>Liabilities</u>		
Current items:		
Financial assets mandatorily measured at fair value through profit or loss		
Derivatives	(\$ 3,595,029)	(\$ 964,015)

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

	<u>Years ended December 31,</u>	
	<u>2022</u>	<u>2021</u>
Equity instruments	(\$ 2,027,861)	\$ 561,876
Debt instruments	(106,626)	-
Beneficiary certificates	(12,395,795)	2,139,084
Derivatives	6,861,145	(169,812)
	<u>(\$ 7,669,137)</u>	<u>\$ 2,531,148</u>

- C. For the years ended December 31, 2022 and 2021, dividend income recognised in profit or loss in

relation to financial assets at fair value through profit or loss amounted to \$2,979,229 and \$9,698,000, respectively.

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

December 31, 2022				
		Contract amount		
		(Nominal Principal in thousands)	Contract period	
<u>Derivative Financial Assets</u>				
Current items:				
Foreign exchange forward contracts	USD (BUY)	1,224,000	2022.11.14~2023.02.08	
	RMB (BUY)	19,587,905	2022.11.29~2023.02.13	
	JPY (BUY)	19,313,140	2022.11.14~2023.01.12	
	EUR (BUY)	465,000	2022.11.29~2023.02.06	
	MXN (BUY)	1,676,285	2022.12.23~2023.02.23	
	USD (SELL)	3,504,141	2022.11.14~2023.02.23	
	INR (SELL)	48,837,750	2022.11.14~2023.02.03	
	TWD (SELL)	19,153,800	2022.11.30~2023.02.08	
	Cross currency swap contracts	USD (BUY)	1,000,000	2022.02.21~2023.08.24
		JPY (BUY)	20,000,000	2022.10.19~2023.06.28
TWD (BUY)		9,282,000	2022.11.28~2023.02.01	
RMB (BUY)		378,000	2022.12.14~2023.01.13	
TWD (SELL)		35,207,182	2022.02.21~2023.08.24	
	USD (SELL)	300,000	2022.11.28~2023.02.01	
Non-current items:				
Cross currency swap contracts	USD (BUY)	400,000	2016.09.13~2026.09.24	
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24	

December 31, 2022			
		Contract amount (Nominal Principal in thousands)	Contract period
<u>Derivative Financial Liabilities</u>			
Current items:			
Foreign exchange forward contracts	USD (BUY)	2,902,356	2022.10.04~2023.03.24
	MXN (BUY)	819,042	2022.11.17~2023.01.13
	RMB (BUY)	14,001,866	2022.12.08~2023.02.13
	USD (SELL)	2,057,000	2022.11.17~2023.02.13
	BRL (SELL)	2,555,791	2022.11.16~2023.02.03
	CZK (SELL)	6,251,256	2022.11.23~2023.02.03
	JPY (SELL)	14,576,750	2022.10.28~2023.02.24
	KRW (SELL)	65,960,000	2022.12.07~2023.01.11
	MXN (SELL)	309,170	2022.10.26~2023.03.24
	TWD (SELL)	63,685,350	2022.10.04~2023.02.09
	Cross currency swap contracts	USD (BUY)	800,000	2022.09.12~2023.03.23
TWD (SELL)		24,862,000	2022.09.12~2023.03.23
December 31, 2021			
		Contract amount (Nominal Principal in thousands)	Contract period
<u>Derivative Financial Assets</u>			
Current items:			
Foreign exchange forward contracts	RMB (BUY)	18,560,709	2021.10.08~2022.05.20
	MXN (BUY)	1,814,646	2021.12.24~2022.02.25
	KRW (BUY)	536,470,000	2021.12.21~2022.01.24
	USD (BUY)	321,000	2021.12.09~2022.02.18
	THB (BUY)	1,340,560	2021.12.27~2022.01.19
	RMB (SELL)	639,880	2021.12.15~2022.02.18
	BRL (SELL)	1,229,453	2021.12.09~2022.01.13
	USD (SELL)	3,465,500	2021.10.08~2022.05.20
	Cross currency swap contracts	USD (BUY)	260,000	2021.06.11~2022.05.16
TWD (SELL)		7,199,800	2021.06.11~2022.05.16
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, 2021			
		Contract amount	
		(Nominal Principal in thousands)	Contract period
<u>Derivative Financial Liabilities</u>			
Current items:			
Foreign exchange forward contracts	USD (BUY)	2,909,970	2021.11.16~2022.04.29
	RMB (BUY)	1,171,676	2021.12.02~2022.02.28
	USD (SELL)	183,000	2021.12.02~2022.02.28
	CZK (SELL)	6,606,134	2021.12.16~2022.02.22
	RMB (SELL)	12,150,153	2021.11.26~2022.02.22
	MXN (SELL)	4,457,349	2021.12.22~2022.04.29
	INR (SELL)	37,827,250	2021.11.16~2022.02.22
Cross currency swap contracts	USD (BUY)	1,390,000	2021.04.23~2022.08.24
	JPY (BUY)	20,000,000	2021.12.07~2022.06.28
	RMB (BUY)	407,000	2021.12.06~2022.01.14
	TWD (SELL)	45,543,941	2021.04.23~2022.08.24

(a) Cross currency swap contracts

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

(b) Forward foreign exchange contracts

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

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

B. Investing activities: Import of machinery and equipment.

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

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

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

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

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

Items	December 31, 2022	December 31, 2021
Current items:		
Debt instruments	\$ 44,069	\$ 130,622
Non-current items:		
Debt instruments	\$ -	\$ 43,542
Equity instruments	67,957,438	58,213,437
Fair value adjustments	16,628,962	54,461,746
	\$ 84,586,400	\$ 112,718,725

- 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,	
	2022	2021
<u>Equity instruments at fair value through other comprehensive income</u>		
Fair value change recognised in other comprehensive loss	(\$ 40,378,633)	\$ 21,768,401
Cumulative gains reclassified to retained earnings due to derecognition	\$ 1,711,746	\$ 795,774
Dividend income recognised in profit or loss	\$ 2,310,810	\$ 557,146

- C. The Group has no financial assets at fair value through other comprehensive income pledged to others.
- D. Details of the Group's investments in equity instruments are provided in Table 3.

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

Items	December 31, 2022	December 31, 2021
Current items:		
Time deposits with maturity over three months	\$ 14,533,080	\$ 47,684,955
Financial bonds-trust fund	2,865,200	-
Restricted bank deposits	241,910	146,545
Pledged time deposits	56,777	176,938
	\$ 17,696,967	\$ 48,008,438
Non-current items:		
Financial bonds-trust fund	\$ 3,526,400	\$ 9,143,610
Time deposits with maturity over twelve months	9,277,577	14,194,221
Restricted bank deposits	53,816	57,901
Pledged time deposits	56,200	53,352
	\$ 12,913,993	\$ 23,449,084
Other current assets	\$ 3,059,394	\$ 10,750,494

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

	Years ended December 31,	
	2022	2021
Interest income	\$ 1,372,607	\$ 2,710,396

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, 2022, the Group has invested a total of RMB 3.5 billion and has redeemed RMB 2.05 billion. Under the agreement, the Group will take over the share in the trust of the preferred beneficiary, Bank of Guangzhou, in case it initiates a redemption.

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

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

E. The other current assets are mainly investment performance bond.

(5) Hedging financial assets and liabilities

Assets	December 31, 2022	December 31, 2021
Cash flow hedges:		
<u>Exchange rate risk</u>		
Forward foreign exchange contracts	\$ -	\$ 1,068,785

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, 2021		
		Notional amount	Contract period	
<u>Financial assets</u>				
Cash flow hedges:				
Forecast transaction	Foreign exchange forward contracts	RMB (BUY)	23,259,750	2021.10.21~2022.05.26
		USD (SELL)	3,590,000	2021.10.21~2022.05.26

D. Cash flow hedge

	2022	2021
<u>Other equity - cash flow hedge reserve</u>		
At January 1	\$ 195,897	\$ -
Add: (Losses) gains on hedge effectiveness-amount recognised in other comprehensive income	(23,286)	1,580,536
Less: Reclassified to profit or loss as the hedged item has affected profit or loss	(172,611)	(1,384,639)
At December 31	<u>\$ -</u>	<u>\$ 195,897</u>

- (a) To hedge exposed exchange rate risk arising from forecast sales of goods and collections, the Group entered into a forward forecast sales agreement of US dollar, and the hedge ratio is 1:1. The effective portion with respect to the changes in the fair value of the hedging instruments is deferred and recognised in the cash flow hedge reserve, which is under other comprehensive income, and will be directly included in the sales revenue when the hedged items are subsequently recognised in accounts receivable.
- (b) The Group separates changes in spot price and time value, only change in spot price is designated as hedging instruments. Changes in fair value, which is associated with hedged item, are recognised in other comprehensive income. Meanwhile, time value at hedging commencement date, which is associated with hedged items, are amortised during the period the hedging instrument affects profit or loss. The amortisation will be recognised in profit or

loss from other comprehensive income or loss.

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

(6) Notes and accounts receivable

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Notes receivable	\$ 396,356	\$ 724,077
Accounts receivable	1,071,849,762	1,132,576,254
Less: Allowance for sales returns and allowances	(11,266,033)	(7,537,720)
	<u>\$ 1,060,980,085</u>	<u>\$ 1,125,762,611</u>

A. As of December 31, 2022 and 2021, accounts receivable and notes receivable were all from contracts with customers. As of January 1, 2021, the balance of receivables from contracts with customers amounted to \$949,429,165.

B. On December 31, 2022 and 2021, the Group had accounts receivable classified as financial assets at fair value through other comprehensive income in the amounts of \$92,897,750 and \$97,923,986, 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, 2022 and 2021, the relevant information of accounts receivable factored but unsettled were as follows:

<u>December 31, 2022</u>			
<u>Accounts receivable factoring not due yet</u>	<u>Amount of accounts receivable derecognised</u>	<u>Amount advanced</u>	<u>Amount of consideration retained</u>
\$ 27,639,000	\$ 27,639,000	\$ 27,639,000	\$ -
<u>December 31, 2021</u>			
<u>Accounts receivable factoring not due yet</u>	<u>Amount of accounts receivable derecognised</u>	<u>Amount advanced</u>	<u>Amount of consideration retained</u>
\$ 47,478,385	\$ 47,478,385	\$ 47,478,385	\$ -

As of December 31, 2022 and 2021, the Group has no retention for the factoring of accounts receivable

D. As of December 31, 2022 and 2021, the Group has not signed promissory notes as guarantee for accounts receivable in commercial dispute.

E. For the years ended December 31, 2022 and 2021, 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

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Tax refund receivable	\$ 29,236,280	\$ 34,931,286
Interest receivable	10,887,532	10,593,862
Loans to related parties	-	703,187
Others	15,878,815	13,282,071
	<u>\$ 56,002,627</u>	<u>\$ 59,510,406</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

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Raw materials	\$ 315,841,715	\$ 277,215,967
Work in process	200,135,075	130,957,036
Finished goods	409,997,122	224,581,205
Inventory in transit	39,526,287	57,974,054
	<u>965,500,199</u>	<u>690,728,262</u>
Less: Allowance for inventory obsolescence and market price decline	(26,478,147)	(18,582,897)
	<u>\$ 939,022,052</u>	<u>\$ 672,145,365</u>

Expenses and losses incurred on inventories for the years ended December 31, 2022 and 2021 were as follows:

	<u>For the years ended December 31,</u>	
	<u>2022</u>	<u>2021</u>
Cost of inventories sold	\$ 6,230,204,207	\$ 5,650,193,666
Loss on inventory obsolescence and market price decline (Gain from price recovery)	7,900,930	(5,237,663)
Revenue from sale of scraps	(11,614,398)	(13,338,531)
Others	420,853	429,364
	<u>\$ 6,226,911,592</u>	<u>\$ 5,632,046,836</u>

As the Group sold some inventory with net realisable value lower than its cost, the allowance for inventory obsolescence and market price decline was reversed for the year ended December 31, 2021.

(9) Investments accounted for using equity method

	2022	2021
At January 1	\$ 194,593,652	\$ 175,199,441
Addition of investments accounted for using equity method	48,035,635	10,000,630
Deemed disposal of investments accounted for using equity method	-	7,689,350
Disposal of investments accounted for using equity method	(1,216,393)	(379,750)
Earnings distribution of investments accounted for using equity method	(6,149,732)	(4,984,744)
Share of profit or loss of investments accounted for using equity method	5,772,788	18,404,717
Changes in retained earnings	(367,570)	1,185,792
Changes in capital surplus	321,565	(4,642,079)
Changes in other equity items	(9,446,829)	(5,715,865)
Impairment loss	(599,189)	-
Other	8,545,122	(2,163,840)
At December 31	<u>\$ 239,489,049</u>	<u>\$ 194,593,652</u>

- A. For the year ended December 31, 2021, the Group either disposed its equity interest or did not participate in the capital increase of certain subsidiaries proportionally to its interest, thereby reducing its shareholding ratios in the subsidiaries, Cybertan Technology Corporation, Linksys Holdings, Inc. and Mobile Drive Netherlands B.V. As a result, the Group lost control over the aforementioned subsidiaries, and remeasured any investment retained in the investees at their fair values totalling \$7,689,350. The related gain on deemed disposals amounting to \$1,881,324 was recognised for the year ended December 31, 2021. Details are provided in Note 4(3).
- B. The Group acquired the new shares of XSEMI Corporation in May 2022 and held 51% equity interest which resulted in the Group having control over XSEMI Corporation. Subsequently, XSEMI Corporation participated in the new share private placement of Advanced Power Electronics Corporation in the amount of \$2,886,800 and held 30.08% of shares which were shown as investment accounted for using the equity method.
- C. 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 9.8 billion.
- D. 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.

E. 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, 2022	December 31, 2021		
Sharp Corporation	Japan	34%	36%	Strategic Investment	Equity method
Xingwei (Guangzhou) industrial investment partnership (Limited Partnership)	China	-	-	Strategic Investment	Equity method
Foxconn Technology Co., Ltd.	Taiwan	29%	29%	Supplier	Equity method
Zhen Ding Technology Holding Limited	Cayman	32%	32%	Supplier	Equity method

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

Balance sheet

	Sharp Corporation	
	December 31, 2022	December 31, 2021
Current assets	\$ 283,275,149	\$ 297,235,153
Non-current assets	212,357,361	176,118,468
Current liabilities	(220,950,582)	(205,544,287)
Non-current liabilities	(163,825,035)	(163,303,108)
Total net assets	110,856,893	104,506,226
Effect of accounting principles	(4,598,929)	1,595,032
Fair value adjustment of trademarks, other intangible net assets and tangible net assets	90,929,084	94,474,710
Total net assets after adjustment	\$ 197,187,048	\$ 200,575,968
Share in associate's net assets		
(Note)	\$ 66,089,430	\$ 71,625,206
Goodwill	12,574,548	12,061,814
Others	(3,767,210)	(2,476,211)
Carrying amount of the associate	\$ 74,896,768	\$ 81,210,809

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

	Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership) <u>December 31, 2022</u>
Current assets	\$ 39,771,206
Non-current assets	-
Current liabilities	-
Non-current liabilities	-
Total net assets	<u>\$ 39,771,206</u>
Share in associate's net assets	\$ 39,767,229
Goodwill	-
Others	-
Carrying amount of the associate	<u>\$ 39,767,229</u>

	<u>Foxconn Technology Co., Ltd.</u>	
	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Current assets	\$ 108,151,811	\$ 118,826,609
Non-current assets	42,952,957	55,571,005
Current liabilities	(46,799,523)	(61,985,449)
Non-current liabilities	(1,127,769)	(1,387,965)
Total net assets	<u>\$ 103,177,476</u>	<u>\$ 111,024,200</u>
Share in associate's net assets	\$ 30,467,588	\$ 32,706,669
Goodwill	338,190	338,190
Others	25,623	49,938
Carrying amount of the associate	<u>\$ 30,831,401</u>	<u>\$ 33,094,797</u>

	<u>Zhen Ding Technology Holding Limited</u>	
	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Current assets	\$ 110,292,979	\$ 95,935,034
Non-current assets	122,267,133	99,820,260
Current liabilities	(74,226,905)	(56,879,726)
Non-current liabilities	(25,467,516)	(25,355,629)
Total net assets	<u>\$ 132,865,691</u>	<u>\$ 113,519,939</u>
Share in associate's net assets	\$ 31,257,639	\$ 27,214,691
Others	153,255	22,225
Carrying amount of the associate	<u>\$ 31,410,894</u>	<u>\$ 27,236,916</u>

Statement of comprehensive income

	Sharp Corporation	
	For the years ended December 31,	
	2022	2021
Revenue	\$ 584,363,532	\$ 639,290,372
(Loss) profit for the year from continuing operations	(544,855)	20,456,203
Other comprehensive income, net of tax	6,680,075	15,590,382
Total comprehensive income	6,135,220	36,046,585
Effect of accounting principles	(6,695,325)	6,245,393
Total comprehensive (loss) income after adjustment	(\$ 560,105)	\$ 42,291,978
Dividends received from associates	\$ 2,024,128	\$ 1,689,236

	Foxconn Technology Co., Ltd.	
	For the years ended December 31,	
	2022	2021
Revenue	\$ 90,469,506	\$ 104,082,031
Profit for the year from continuing operations	4,198,165	4,414,636
Other comprehensive loss, net of tax	(9,707,675)	(1,124,558)
Total comprehensive (loss) income	(\$ 5,509,510)	\$ 3,290,078
Dividends received from associates	\$ 708,765	\$ 750,457

	Zhen Ding Technology Holding Limited	
	For the years ended December 31,	
	2022	2021
Revenue	\$ 171,356,495	\$ 155,022,197
Profit for the year from continuing operations	20,535,312	13,694,368
Other comprehensive income (loss), net of tax	2,584,986	(1,113,422)
Total comprehensive income	\$ 23,120,298	\$ 12,580,946
Dividends received from associates	\$ 1,635,495	\$ 1,377,838

(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, 2022 and 2021, the carrying amount of the Group's individually immaterial associates amounted to \$62,582,757 and \$53,051,130, respectively.

	<u>For the years ended December 31,</u>	
	<u>2022</u>	<u>2021</u>
Profit for the year from continuing operations	\$ 10,289,995	\$ 11,180,528
Other comprehensive income, net of tax	180,235	445,829
Total comprehensive income	<u>\$ 10,470,230</u>	<u>\$ 11,626,357</u>

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

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Sharp Corporation	\$ 48,657,481	\$ 70,459,734
Foxconn Technology Co., Ltd.	21,638,167	27,058,132
Zhen Ding Technology Holding Limited	32,079,141	30,704,321
	<u>\$ 102,374,789</u>	<u>\$ 128,222,187</u>

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

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

(10) Property, plant and equipment

2022

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

2021

	Land	Buildings	Machinery and equipment	Computer and communication equipment	Others	Equipment under installation and construction in progress	Total
<u>At January 1, 2021</u>							
Cost	\$ 12,330,536	\$ 214,266,695	\$ 279,733,859	\$ 46,751,910	\$ 168,556,642	\$ 35,885,708	\$ 757,525,350
Accumulated depreciation and impairment	-	(98,706,875)	(215,301,244)	(37,088,779)	(119,336,474)	-	(470,433,372)
<u>2021</u>							
Opening net book amount as at January 1	\$ 12,330,536	\$ 115,559,820	\$ 64,432,615	\$ 9,663,131	\$ 49,220,168	\$ 35,885,708	\$ 287,091,978
Additions	46,848	5,014,152	37,754,895	1,991,809	23,279,488	25,649,927	93,737,119
Transfers	-	14,229,203	5,066,559	616,245	7,176,543	(28,833,502)	(1,744,952)
Acquired from business combinations	-	43,627	1,120,760	24,793	18,342	1,001	1,208,523
Disposals	(687,913)	(196,392)	(3,940,609)	(301,955)	(1,584,466)	(387,868)	(7,099,203)
Depreciation charge	-	(12,016,267)	(23,778,002)	(3,414,298)	(20,277,199)	-	(59,485,766)
Impairment loss	-	(340,910)	-	-	-	-	(340,910)
Net exchange differences	(601,172)	(810,913)	(801,911)	(19,481)	(1,686)	(1,024,317)	(3,259,480)
Closing net book amount as at December 31	<u>\$ 11,088,299</u>	<u>\$ 121,482,320</u>	<u>\$ 79,854,307</u>	<u>\$ 8,560,244</u>	<u>\$ 57,831,190</u>	<u>\$ 31,290,949</u>	<u>\$ 310,107,309</u>
<u>At December 31, 2021</u>							
Cost	\$ 11,088,299	\$ 230,689,468	\$ 287,474,102	\$ 47,391,725	\$ 179,441,556	\$ 31,290,949	\$ 787,376,099
Accumulated depreciation and impairment	-	(109,207,148)	(207,619,795)	(38,831,481)	(121,610,366)	-	(\$ 477,268,790)
	<u>\$ 11,088,299</u>	<u>\$ 121,482,320</u>	<u>\$ 79,854,307</u>	<u>\$ 8,560,244</u>	<u>\$ 57,831,190</u>	<u>\$ 31,290,949</u>	<u>\$ 310,107,309</u>

A. Details of the aforementioned property, plant and equipment acquired from business combinations are provided in Note 6(40).

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

(11) Leasing arrangements – lessee

A. The Group leases various assets including land, land use right, buildings and other equipment.

The periods of lease contracts are as follows:

Land and land use right: 2~50 years

Buildings: 1~15 years

Other equipment: 1~7 years

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

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

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

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
	<u>Carrying amount</u>	<u>Carrying amount</u>
Land and land use right	\$ 17,648,123	\$ 17,078,178
Buildings	21,950,289	22,338,115
Other equipment	807,384	843,899
	<u>\$ 40,405,796</u>	<u>\$ 40,260,192</u>

	<u>Years ended December 31,</u>	
	<u>2022</u>	<u>2021</u>
	<u>Depreciation charge</u>	<u>Depreciation charge</u>
Land and land use right	\$ 554,858	\$ 1,012,696
Buildings	8,615,465	8,813,673
Other equipment	572,178	813,166
	<u>\$ 9,742,501</u>	<u>\$ 10,639,535</u>

D. For the years ended December 31, 2022 and 2021, the additions to right-of-use assets were \$11,568,340 and \$11,931,110, respectively.

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

	<u>Years ended December 31,</u>	
	<u>2022</u>	<u>2021</u>
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 907,826	\$ 1,300,151
Expense on short-term lease contracts	\$ 4,089,261	\$ 3,967,179
Gain from lease modification	\$ 2,414	\$ -

F. For the years ended December 31, 2022 and 2021, the Group's total cash outflow for leases were \$15,919,791 and \$17,266,641, 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:

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
No later than one year	\$ 488,119	\$ 456,976
Later than one year but not later than five years	<u>617,570</u>	<u>1,015,846</u>
	<u>\$ 1,105,689</u>	<u>\$ 1,472,822</u>

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

	<u>December 31, 2022</u>	
	<u>Current</u>	<u>Non-current</u>
Undiscounted lease payments	\$ 488,119	\$ 617,570
Unearned finance income	(14,007)	(7,047)
Net investment in lease	<u>\$ 474,112</u>	<u>\$ 610,523</u>
	<u>December 31, 2021</u>	
	<u>Current</u>	<u>Non-current</u>
Undiscounted lease payments	\$ 456,976	\$ 1,015,846
Unearned finance income	(17,016)	(21,611)
Net investment in lease	<u>\$ 439,960</u>	<u>\$ 994,235</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	
	2022	2021
<u>At January 1</u>		
Cost	\$ 15,688,409	\$ 15,528,707
Accumulated depreciation and impairment	(5,331,910)	(4,445,434)
	<u>\$ 10,356,499</u>	<u>\$ 11,083,273</u>
<u>For the year ended December 31</u>		
Opening net book amount as at January 1	\$ 10,356,499	\$ 11,083,273
Additions	107	-
Transfer in	1,017,819	452,211
Transfer out	(1,287)	(220,594)
Disposal of subsidiaries	(216,648)	(66,043)
Depreciation charge	(858,001)	(841,596)
Net exchange differences	139,596	(50,752)
Closing net book amount as at December 31	<u>\$ 10,438,085</u>	<u>\$ 10,356,499</u>
<u>At December 31</u>		
Cost	\$ 17,503,412	\$ 15,688,409
Accumulated depreciation and impairment	(7,065,327)	(5,331,910)
	<u>\$ 10,438,085</u>	<u>\$ 10,356,499</u>

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,	
	2022	2021
Rental income from the lease of the investment property	<u>\$ 969,089</u>	<u>\$ 1,000,030</u>
Direct operating expenses arising from the investment property that generated rental income for the year	<u>\$ 858,001</u>	<u>\$ 841,596</u>

B. The fair value of the investment property held by the Group as at December 31, 2022 and 2021 was \$28,967,795 and \$31,642,398, respectively, which was revalued by independent appraisers. The valuation is based on latest market price of similar investment property in the same area and condition which is categorized within Level 3 in the fair value hierarchy.

(14) Intangible assets

2022

<u>At January 1</u>	Developed				Customer		Total	
	Goodwill	Concession	Patents	Trademarks	technology	relationships		Software
Cost	\$ 18,469,923	\$ 14,581,255	\$ 4,301,379	\$ 9,009,831	\$ 10,192,291	\$ 1,610,976	\$ 8,174,975	\$ 66,340,630
Accumulated amortisation and impairment	(2,283,863)	(5,644,316)	(3,147,637)	(935,407)	(2,548,261)	(499,868)	(5,928,441)	(20,987,793)
	<u>\$ 16,186,060</u>	<u>\$ 8,936,939</u>	<u>\$ 1,153,742</u>	<u>\$ 8,074,424</u>	<u>\$ 7,644,030</u>	<u>\$ 1,111,108</u>	<u>\$ 2,246,534</u>	<u>\$ 45,352,837</u>
Opening net book amount as at January 1	\$ 16,186,060	\$ 8,936,939	\$ 1,153,742	\$ 8,074,424	\$ 7,644,030	\$ 1,111,108	2246534	\$ 45,352,837
Additions	-	-	1,654	-	992,001	-	2,120,086	3,113,741
Acquired through business combinations	1,407,081	-	91,257	-	401,125	-	8,385	1,907,848
Disposals	-	(1,298,457)	-	-	-	-	(718)	(1,299,175)
Impairment loss	(786,752)	-	-	-	-	-	-	(786,752)
Exchange	-	(299,630)	-	-	-	-	-	(299,630)
Amortization charge	-	(721,493)	(315,779)	(513,668)	(1,090,777)	(165,347)	(931,659)	(3,738,723)
Net exchange differences	1,463,321	-	100,770	625,218	261,457	(128,884)	88,011	2,409,893
Closing net book amount as at December 31	<u>\$ 18,269,710</u>	<u>\$ 6,617,359</u>	<u>\$ 1,031,644</u>	<u>\$ 8,185,974</u>	<u>\$ 8,207,836</u>	<u>\$ 816,877</u>	<u>\$ 3,530,639</u>	<u>\$ 46,660,039</u>
<u>At December 31</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>

2021

	Goodwill	Concession	Patents	Trademarks	Developed technology	Customer relationships	Software	Total
<u>At January 1</u>								
Cost	\$17,266,764	\$14,581,255	\$4,323,547	\$9,447,950	\$10,386,924	\$1,657,536	\$-	\$57,663,976
Accumulated amortisation and impairment	(2,349,869)	(4,719,570)	(2,945,509)	(519,023)	(2,012,836)	(357,086)	-	(12,903,893)
	<u>\$14,916,895</u>	<u>\$9,861,685</u>	<u>\$1,378,038</u>	<u>\$8,928,927</u>	<u>\$8,374,088</u>	<u>\$1,300,450</u>	<u>\$-</u>	<u>\$44,760,083</u>
Opening net book amount as at January 1	\$14,916,895	\$9,861,685	\$1,378,038	\$8,928,927	\$8,374,088	\$1,300,450	\$-	\$44,760,083
Transfers	-	-	-	-	-	-	2,369,522	2,369,522
Additions	-	-	91,999	-	-	-	1,007,446	1,099,445
Acquired through business combinations	3,479,980	-	-	-	57,371	-	-	3,537,351
Disposals	-	-	(1,031)	(241,244)	-	-	(70,315)	(312,590)
Disposal of subsidiaries	(1,820,650)	-	-	-	(140,190)	-	-	(1,960,840)
Amortization charge	-	(924,746)	(284,932)	(440,931)	(599,022)	(154,635)	(1,027,292)	(3,431,558)
Net exchange differences	(390,165)	-	(30,332)	(172,328)	(48,217)	(34,707)	(32,827)	(708,576)
Closing net book amount as at December 31	<u>\$16,186,060</u>	<u>\$8,936,939</u>	<u>\$1,153,742</u>	<u>\$8,074,424</u>	<u>\$7,644,030</u>	<u>\$1,111,108</u>	<u>\$2,246,534</u>	<u>\$45,352,837</u>
<u>At December 31</u>								
Cost	\$18,469,923	\$14,581,255	\$4,301,379	\$9,009,831	\$10,192,291	\$1,610,976	\$8,174,975	\$66,340,630
Accumulated amortisation and impairment	(2,283,863)	(5,644,316)	(3,147,637)	(935,407)	(2,548,261)	(499,868)	(5,928,441)	(20,987,793)
	<u>\$16,186,060</u>	<u>\$8,936,939</u>	<u>\$1,153,742</u>	<u>\$8,074,424</u>	<u>\$7,644,030</u>	<u>\$1,111,108</u>	<u>\$2,246,534</u>	<u>\$45,352,837</u>

A. The amounts of disposal of subsidiaries stated above is mainly from Linksys, an originally 67%-owned subsidiary of the Group's subsidiary, Foxconn Interconnect Technology Limited, which issued new shares for a cash capital increase in the third quarter of 2021, and the Group did not participate in the subscription. As the shareholding percentage of the Group in Linksys decreased to 49%, the Group lost control over Linksys, and it ceased to be included in the consolidated financial statements. Refer to Note 4(3) for details.

B. Impairment assessment for goodwill of Belkin International Inc.

As of December 31, 2022, the Group's goodwill from the acquisition of Belkin International Inc. (referred herein as "Belkin") decreased to \$11,684,205 as a result of the disposal of LINKSYS, a subsidiary of Belkin, in 2021. Impairment assessment of goodwill is allocated to Belkin's CGU. The recoverable amount of the CGU relating to the goodwill arising from acquisition of Belkin was determined based on value-in-use calculation. The calculation uses projected cash flows based on financial budgets for the next five-year period.

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

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

Five-year compound revenue growth rate	<u>11.0%</u>
Long-term growth rate	<u>2%</u>
Pre-tax discount rate	<u>20.0%</u>

Based on the above assessment, there is no impairment loss on goodwill as of December 31, 2022.

C. The details of amortization are as follows:

	Years ended December 31,	
	2022	2021
Operating costs and operating expenses	<u>\$ 3,738,723</u>	<u>\$ 3,431,558</u>

(15) Other non-current assets

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Long-term prepayments		
- 3.5GHz frequency band through MOCN	\$ 11,070,154	\$ 11,181,732
- Utility duct access	547,918	730,558
Refundable deposits	2,485,549	1,987,126
Assets recognised for incremental costs of obtaining contract with customers	2,260,263	2,405,061
Prepayments for equipment	2,504,153	4,855,392
Net investment in lease	610,523	994,235
Others	7,933,181	6,543,511
	<u>\$ 27,411,741</u>	<u>\$ 28,697,615</u>

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

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

B. Incremental costs of obtaining a contract

A subsidiary of the Company, 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 \$2,114,054 and \$1,924,300 in profit or loss for the years ended December 31, 2022 and 2021, respectively.

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

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

(16) Short-term notes and bills payable

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Commercial paper	\$ 31,555,403	\$ 24,010,000
Less: Unamortized discount	(63,906)	(10,883)
	<u>\$ 31,491,497</u>	<u>\$ 23,999,117</u>
Interest rates per annum	<u>1.35%~2.15%</u>	<u>0.328%~1.10%</u>

(17) Short-term loans

Type of loans	December 31, 2022	Interest rate range	Collateral
Bank loans			
Credit loans	<u>\$ 582,610,083</u>	0%~7.05%	None
Type of loans	December 31, 2021	Interest rate range	Collateral
Bank loans			
Credit loans	<u>\$ 546,372,008</u>	0%~6.4%	None

The Group has signed an agreement to offset financial assets and liabilities with financial institutions. The agreement meets the offsetting criteria of IAS 32, whereby the financial assets and liabilities are offset and reported in the net amount in the balance sheet. Details of the offset as of December 31, 2022 and 2021 are as follows:

December 31, 2022			
Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	<u>\$ 681,969,373</u>	<u>\$ 681,969,373</u>	<u>\$ -</u>
December 31, 2021			
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>\$ 1,038,395,341</u>	<u>\$ 1,038,395,341</u>	<u>\$ -</u>

(18) Other payables

	December 31, 2022	December 31, 2021
Awards and salaries payable	\$ 62,934,936	\$ 52,449,475
Payables for equipment	28,837,155	24,349,399
Employees' bonuses payable	20,241,273	19,956,295
Consumption goods expense payable (including indirect materials)	13,083,091	13,908,782
Accrued interest payable	11,657,373	6,960,013
Royalty fees payable	5,465,498	5,570,915
Tax payable	5,978,962	4,917,458
Restricted stock repurchase obligation	1,117,627	2,220,250
Others	97,419,676	82,762,346
	<u>\$ 246,735,591</u>	<u>\$ 213,094,933</u>

A subsidiary of the Group, Foxconn Industrial Internet Co., Ltd., issued employees' restricted shares in 2019. Employees must pay to acquire those stocks, and if employees resign during the vesting period, they must return the stocks to the Group and the Group must refund payments made on the

stocks. The Group recognises the payments from the employees who are expected to resign during the vesting period as liabilities at the grant date.

(19) Other current liabilities

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Receipts in advance of payments for equipment on behalf of others	\$ 34,720,807	\$ 20,350,055
Deposits received	43,489,589	15,085,440
Contract liabilities - advance payment	20,738,272	13,600,629
Contract liabilities - deferred income	7,206,931	7,742,255
Others	4,365,174	4,992,192
	<u>\$ 110,520,773</u>	<u>\$ 61,770,571</u>

(20) Bonds payable

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Convertible bonds payable	\$ 20,683,116	\$ 33,961,558
Add: Premium on bonds payable	7,500	7,500
Less: Discount on bonds payable	(1,124)	(208,114)
	20,689,492	33,760,944
Corporate bonds payable	148,050,000	146,300,000
Foreign unsecured corporate bonds	89,949,590	82,595,736
	258,689,082	262,656,680
Less: Current portion (shown as “Long-term liabilities, current portion”)	(13,406,376)	(36,397,890)
	<u>\$ 245,282,706</u>	<u>\$ 226,258,790</u>

A. First overseas convertible bond issue of 2017

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

B. First unsecured convertible bond issue of 2018

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

corporate bonds on the Taipei Exchange was terminated.

(d) The details of financial asset (liabilities) at fair value through profit or loss are as follows:

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Embedded derivatives (i.e. put options and redemption rights)	\$ -	\$ 2,550
Valuation loss	-	(2,550)
	<u>\$ -</u>	<u>\$ -</u>

C. First overseas unsecured convertible bond issue of 2021

- (a) The Company issued the first overseas unsecured convertible bonds totaling USD 700 million with the approval of the competent authority on May 26, 2021. The bonds carry zero coupon rate over five years. The circulation period is from August 5, 2021 to August 5, 2026. The Company will fully redeem the bonds at the price of the bonds' face value plus -0.41% of the face value at the maturity date.
- (b) The conversion price is adjusted in line with the model specified in the conversion rules. As of September 30, 2022, no bonds were converted into common stock at the conversion price of NT\$155.448 in dollars (using the exchange rate of 1 USD: 27.978 TWD) which was adjusted by the Company on July 10, 2022 based on the conversion rules of the first overseas convertible bond issue of 2021.
- (c) In accordance with the conversion rules, if the convertible bond is purchased (including purchased from the secondary market), early redeemed, or repaid at maturity by the Company, or if the convertible bond is converted into common stocks or redeemed by the bondholder, the bond is to be retired and will not be reissued.
- (d) In accordance with the conversion rules, the rights and obligations of common stocks converted are the same as the outstanding ones previously subscribed.
- (e) The conversion options for the first overseas convertible bond issue of 2021 are separated from the liabilities and recorded as 'capital surplus - share options' amounting to \$336,012.
- (f) In accordance with the conversion rules, bondholders have the right to request the Company to redeem any bonds at the price of the bonds' par value upon three years from the issue date.
- D. For details of principal, interest rate, maturity and other information of corporate bonds payable and foreign unsecured corporate bonds, refer to Table 12.

(21) Long-term loans

Institution	Loan period	Interest rate	Collateral	December 31, 2022
Long-term loans				
Mizuho Corporate Bank Ltd., etc. syndicated loan	2019/03/19~ 2024/03/19	5.2369%~ 5.2869%	None	\$ 17,658,250
Mizuho Corporate Bank Ltd., etc. syndicated loan	2020/11/21~ 2025/11/28	2.3780%	None	4,908,000
First Commercial Bank	2011/11/30~ 2030/11/30	1.8076%	Yes	1,782,857
First Commercial Bank	2013/09/06~ 2033/09/06	2.0190%	Yes	970,839
The Shanghai Commercial & Savings Bank, Ltd.	2013/06/17~ 2028/04/15	2.0000%	Yes	4,637
The Shanghai Commercial & Savings Bank, Ltd.	2021/06/25~ 2025/06/24	2.1200%	None	382,500
Agricultural Bank of China Limited	2018/01/05~ 2027/05/22	4.6550%~ 4.9000%	None	3,520,800
ChinaTrust Commercial Bank Ltd., etc. syndicated loan	2020/10/29~ 2024/12/26	1.8578%	None	695,415
E.SUN Commercial Bank, Ltd.	2021/12/20~ 2024/12/20	5.9000%	None	368,520
Industrial and Commercial Bank of China Limited, Singapore Branch	2021/02/04~ 2023/11/24	5.2400%	None	18,426,000
Taishin International Bank	2021/12/27~ 2026/12/27	2.9163%	None	3,065,000
Taishin International Bank	2021/12/27~ 2026/12/27	2.8105%	Yes	1,500,000
Mitsubishi UFJ Financial Group Bank	2021/12/20~ 2024/12/20	5.7600%	None	859,880
Bank of China Limited	2022/01/24~ 2032/01/24	4.3000%~ 4.6000%	None	1,358,905
Bank of China Limited	2022/05/25~ 2025/03/17	5.0400%	None	15,355,000
Bank of America	2022/12/27~ 2030/12/27	4.2886%	None	4,606,499
				75,463,102
Less: Current portion (shown as “Long-term liabilities, current portion”)				(19,686,350)
Administration fee of syndicated loans				(42,151)
				\$ 55,734,601

Institution	<u>Loan period</u>	<u>Interest rate</u>	<u>Collateral</u>	<u>December 31, 2021</u>
Long-term loans				
Mizuho Corporate Bank Ltd., etc. syndicated loan	2019/03/19~ 2024/03/19	0.9519%~ 1.0019%	None	\$ 15,916,000
Mizuho Corporate Bank Ltd., etc. syndicated loan	2020/11/21~ 2025/11/28	0.4800%	None	4,698,000
First Commercial Bank	2011/11/30~ 2030/11/30	1.2791%	Yes	1,902,857
First Commercial Bank	2013/09/06~ 2033/09/06	1.4905%	Yes	1,059,097
First Commercial Bank	2015/04/09~ 2022/03/10	1.5433%	None	386
The Shanghai Commercial & Savings Bank, Ltd.	2013/06/17~ 2028/04/15	1.6700%	Yes	8,019
The Shanghai Commercial & Savings Bank, Ltd.	2021/06/25~ 2024/09/16	1.4950%	None	139,167
Bank of Shanghai Co., Ltd.	2018/06/28~ 2023/06/28	6.6500%	None	34,072
Jincheng Bank Company Limited	2019/07/12~ 2022/01/25	9.1000%	Yes	87,082
Jih Sun International Bank Ltd.	2019/11/25~ 2022/11/25	0.9300%	None	1,000,000
Agricultural Bank of China Limited	2017/05/23~ 2027/12/26	4.4100%~ 4.900%	None	5,579,879
Taiwan Cooperative Bank	2019/12/16~ 2024/12/16	1.5000%	None	6,600
SG Equipment Finance Czech Republic s.r.o.	2017/10/19~ 2022/08/15	1.4905%	None	929
ChinaTrust Commercial Bank Ltd., etc. syndicated loan	2020/10/29~ 2022/12/26	1.8499%	None	840,000
E.SUN Commercial Bank, Ltd.	2021/12/20~ 2024/12/20	1.1900%	None	332,160
Industrial and Commercial Bank of China Raffles Place	2021/02/04~ 2023/11/24	1.3444%~ 1.3696%	None	16,608,000
Taishin International Bank	2021/12/27~ 2026/12/27	1.8817%~ 1.9874%	None	2,565,000
Mitsubishi UFJ Financial Group Bank	2021/12/20~ 2024/12/20	1.1100%	None	775,040
Other loan			Yes	32,467
				<u>51,584,755</u>
Less: Current portion (shown as “Long-term liabilities, current portion”)				(2,188,870)
Administration fee of syndicated loans				(55,107)
				<u>\$ 49,340,778</u>

- A. Throughout the term of Mizuho Corporate Bank Ltd., JihSun International Commercial Bank Co., Ltd., ING Bank, N.V., First Commercial Bank and ChinaTrust Commercial Bank Ltd., etc. syndicated long-term loan agreements, the Group shall maintain certain financial ratios including current ratio, net debt to tangible assets and interest coverage ratio, to be tested semi-annually and annually on consolidated basis. Based on the Group's consolidated financial statements as of December 31, 2022, the Group was able to meet the required financial covenants under the syndicated loan agreements.
- B. 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, 2022</u>	<u>December 31, 2021</u>
Present value of defined benefit obligations	\$ 1,545,895	\$ 1,802,651
Fair value of plan assets	(523,516)	(536,491)
Net defined benefit liability	<u>\$ 1,022,379</u>	<u>\$ 1,266,160</u>

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

	2022		
	Present value of defined benefit obligations	Fair value of plan assets	Net defined benefit liability
At January 1	\$ 1,802,651	\$ 536,491	\$ 1,266,160
Current service cost	5,747	-	5,747
Interest income	-	3,755	(3,755)
Interest expense	12,618	-	12,618
	<u>1,821,016</u>	<u>540,246</u>	<u>1,280,770</u>
Remeasurements:			
Return on plan assets (excluding amounts included in interest income or expense)	-	41,066	(41,066)
Change in financial assumptions	(124,424)	-	(124,424)
Experience adjustments	(42,796)	-	(42,796)
	<u>(167,220)</u>	<u>41,066</u>	<u>(208,286)</u>
Pension fund contribution	-	13,285	(13,285)
Paid pension	(107,901)	(71,081)	(36,820)
At December 31	<u>\$ 1,545,895</u>	<u>\$ 523,516</u>	<u>\$ 1,022,379</u>

	2021		
	Present value of defined benefit obligations	Fair value of plan assets	Net defined benefit liability
At January 1	\$ 1,944,761	\$ 543,215	\$ 1,401,546
Current service cost	6,950	-	6,950
Interest income	-	2,173	(2,173)
Interest expense	7,779	-	7,779
	<u>1,959,490</u>	<u>545,388</u>	<u>1,414,102</u>
Remeasurements:			
Return on plan assets (excluding amounts included in interest income or expense)	-	8,137	(8,137)
Change in population assumptions	2,051	-	2,051
Change in financial assumptions	(66,734)	-	(66,734)
Experience adjustments	(30,026)	-	(30,026)
	<u>(94,709)</u>	<u>8,137</u>	<u>(102,846)</u>
Pension fund contribution	-	14,852	(14,852)
Paid pension	(62,130)	(31,886)	(30,244)
At December 31	<u>\$ 1,802,651</u>	<u>\$ 536,491</u>	<u>\$ 1,266,160</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 is less than aforementioned rates, government shall make payment for the deficit after being authorised by the Regulator. The Company has no right to participate in managing and operating that fund and hence the Company is unable to disclose the classification of plan assets fair value in accordance with IAS 19 paragraph 142. The composition of fair value of plan assets as of December 31, 2022 and 2021 is given in the Annual Labor Retirement Fund Utilisation Report announced by the government.

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

	<u>2022</u>	<u>2021</u>
Discount rate	<u>1.4%</u>	<u>0.7%</u>
Future salary increases	<u>3.5%</u>	<u>3.5%</u>

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:

	<u>Discount rate</u>		<u>Future salary increases</u>	
	<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>
	<u>0.25%</u>	<u>0.25%</u>	<u>0.25%</u>	<u>0.25%</u>
<u>December 31, 2022</u>				
Effect on present value of defined benefit obligation	<u>(\$ 41,388)</u>	<u>\$ 42,951</u>	<u>\$ 38,312</u>	<u>(\$ 37,194)</u>
<u>December 31, 2021</u>				
Effect on present value of defined benefit obligation	<u>(\$ 51,622)</u>	<u>\$ 53,689</u>	<u>\$ 47,774</u>	<u>(\$ 46,292)</u>

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.

(g) Expected contributions to the defined benefit pension plans of the Group for the year ending December 31, 2022 amount to \$13,314.

(h) As of December 31, 2022, the weighted average duration of the retirement plan is 12 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 subsidiaries in mainland China have defined contribution pension plans and contribute an amount monthly based on 8%~9% of employees’ monthly salaries and wages to an independent fund administered by a government agency. The plan is administered by the government of mainland China. Other than the monthly contributions, the Group does not have further pension liabilities.

(c) The pension costs under the defined contribution pension plans of the Group for the years

ended December 31, 2022 and 2021 were \$18,290,482 and \$16,463,143, respectively.

(23) Share-based payment

As of December 31, 2022 and 2021, the share-based payment transactions of Foxconn Interconnect Technology Limited and Foxconn Industrial Internet Co., Ltd., Bharat FIH Limited and FIH Mobile Limited, subsidiaries of the Company, are set forth below:

<u>Type of arrangement</u>	<u>Grant date</u>	<u>Quantity granted</u>	<u>Vesting conditions</u>
Senior management share grant plan	January 2015	349,440,000	Note (1)
Restricted share plan	December 2017	259,240,433	Note (2)
Restricted share plan	April 2019	149,183,352	Note (2)
Restricted share plan	September 2019	10,348,325	Note (2)
Restricted share plan	December 2019	18,881,226	Note (2)
Employee stock options	April 2019	25,947,021	Note (3)
Employee stock options	September 2019	473,000	Note (3)
Employee stock options	December 2019	6,013,755	Note (3)
Treasury stock award program	From 2021 to 2022	18,942,000	Note (4)
Employee stock options	December 2018	41,763,000	Note (5)
Stock options plan	December 2021	83,110,000	Note (6)
Share award program	December 2021	7,328,361	Note (7)

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

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

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

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

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

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

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

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

The weighted average fair value of shares granted under this plan determined using the H-model was USD 0.25 per share. The significant inputs into the model were weighted average cost of

capital of 13.4%, perpetuity growth rate of 3%, discount for lack of marketability of 20% and control premium of 20%. The volatility is measured at the standard deviation of continuously compounded share returns based on statistical analysis of daily share prices of comparable companies in the market. For the years ended December 31, 2022 and 2021, expenses incurred on senior management share grant plan were \$26,969 (USD905 thousand) and \$70,379 (USD2,512 thousand), respectively.

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

The fair value of shares granted was RMB3,873,301 thousand. For the years ended December 31, 2022 and 2021, expenses incurred on restricted share plan were \$878,424 (RMB198,653 thousand) and \$2,192,527 (RMB504,679 thousand), respectively.

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

The increment of fair value related to the Options determined using the Black-Scholes model was RMB217,098 thousand.

For the years ended December 31, 2022 and 2021, expenses incurred on employee stock options were reversed amounting to \$94,456 (RMB21,361 thousand) and \$125,427 (RMB28,871 thousand), respectively.

D. Share incentive plan - Foxconn Interconnect Technology Limited

The share incentive plan is to purchase treasury shares from the market in 2017 and hold them in trust form until employees reach the conditions of grant set by the plan. For the years ended December 31, 2022 and 2021, expenses incurred on the share incentive plan were \$80,877 (USD2,714 thousand) and \$26,203 (USD935 thousand), respectively.

E. Employee stock options-Foxconn Interconnect Technology Limited

For the year ended December 31, 2018, the Company granted certain eligible employees an aggregated 41,763,000 share options at an exercise price of HKD3.422 per share and will be vested over 1-year to 4-year period. The share options granted are subject to performance related adjustment. The fair value of the options determined using the Black-Scholes model was USD6,139 thousand, and the share-based payment expenses incurred under this transaction for the years ended December 31, 2022 and 2021 were \$9,208 (USD309 thousand) and \$20,145 (USD720 thousand), respectively.

F. Stock option plan - Bharat FIH Limited

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

2022 and 2021 were \$283,459 (USD 9,512 thousand) and \$13,697 (USD 489 thousand), respectively.

G. Share incentive plan - FIH Mobile Limited

In December 2021, the subsidiary granted certain individuals an aggregated 7,328,361 ordinary shares, which are only allowed to be sold before January 2022. Those shares were repurchased from the market and deposited at the trust. The share-based payment expense incurred under this transaction for the years ended December 31, 2022 and 2021 were \$20,381 (USD 684 thousand) and \$14,369 (USD 513 thousand), respectively.

(24) Other non-current liabilities

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Deferred government grants	\$ 5,642,463	\$ 4,737,830
Reserve for retirement pension	1,079,118	1,352,590
Advance rent receipts	1,553,934	1,632,908
Others	3,292,487	3,739,202
	<u>\$ 11,568,002</u>	<u>\$ 11,462,530</u>

(25) Provisions

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

	<u>Warranty</u>	<u>Decommissioning liabilities</u>	<u>Others</u>	<u>Total</u>
At January 1, 2021	\$ 4,128,480	\$ 407,915	\$ 8,037	\$ 4,544,432
Provisions during the year	449,077	22,733	-	471,810
Used during the year	(232,111)	-	-	(232,111)
Unused amounts reversed	(1,330,180)	-	(8,037)	(1,338,217)
Exchange differences	(138,681)	-	-	(138,681)
At December 31, 2021	<u>\$ 2,876,585</u>	<u>\$ 430,648</u>	<u>\$ -</u>	<u>\$ 3,307,233</u>

Analysis of total provisions:

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Current	\$ 3,891,380	\$ 2,876,585
Non-current	<u>\$ 459,026</u>	<u>\$ 430,648</u>

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

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

(26) Share capital—common stock

A. As of December 31, 2022, the Company's authorised capital was \$180,000,000, consisting of 18 billion shares of ordinary stock, and the paid-in capital was \$138,629,906, consisting of 13,862,991 thousand shares with a par value of \$10 (in dollars) per share. All proceeds from shares issued have been collected.

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

(a) 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, 2022, 76,072 thousand units of GDRs were outstanding, which represents 152,143 thousand shares of common stock.

C. Treasury stocks

The Company's subsidiary, Hon Jin International Investment Co., Ltd., acquired ordinary shares issued by the Company in 1998. As of December 31, 2022 and 2021, the subsidiary held a total of 1,483,078 shares of the Company's common stock. The original cost of treasury stocks was \$18,901, and the cost after capital reduction was \$15,194.

(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.

	2022				
	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates	Share option	Total
At January 1	\$ 88,501,031	\$106,186,652	\$ 5,961,482	\$ 1,435,265	\$202,084,430
Adjustments arising from changes in percentage of ownership in subsidiaries	-	(7,895,181)	-	-	(7,895,181)
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	321,565	-	321,565
Disposal of investments accounted for using equity method	-	-	(716,654)	-	(716,654)
Expiration of stock options in convertible corporate bonds based on the redemption ratio	1,099,253	-	-	(1,099,253)	-
At December 31	<u>\$ 89,600,284</u>	<u>\$ 98,291,471</u>	<u>\$ 5,566,393</u>	<u>\$ 336,012</u>	<u>\$193,794,160</u>
	2021				
	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates	Share option	Total
At January 1	\$ 88,501,031	\$102,442,097	\$ 10,603,561	\$ 1,099,253	\$202,645,942
Adjustments arising from changes in percentage of ownership in subsidiaries	-	3,744,555	-	-	3,744,555
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	(4,642,079)	-	(4,642,079)
Due to recognition of equity component of convertible bonds issued	-	-	-	336,012	336,012
At December 31	<u>\$ 88,501,031</u>	<u>\$106,186,652</u>	<u>\$ 5,961,482</u>	<u>\$ 1,435,265</u>	<u>\$202,084,430</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 stock options arising from 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 2022 earnings were proposed during the board meeting on March 15, 2023. The appropriations of 2021 earnings had been resolved at the shareholders' meeting on May 31, 2022. Details are summarized as follows:

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

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

(29) Other equity items

	2022			
	Financial assets at fair value through other comprehensive income	Currency translation adjustments	Hedging instruments	Total
At January 1	\$ 56,641,420	(\$ 146,312,958)	\$ 165,645	(\$ 89,505,893)
Revaluation:				
- Group	(39,382,455)	-	-	(39,382,455)
- Associates	(4,565,722)	-	-	(4,565,722)
Revaluation – tax	3,463,072	-	-	3,463,072
Revaluation transferred to retained earnings	(1,711,746)	-	-	(1,711,746)
Currency translation:				
- Group	-	54,565,177	-	54,565,177
- Associates	-	(4,881,107)	-	(4,881,107)
Cash flow hedges:				
- Fair value losses for the year	-	-	(23,933)	(23,933)
- Tax on fair value losses	-	-	3,453	3,453
- Transfers to other equity items	-	-	(145,165)	(145,165)
Disposal of investments accounted for using equity method	81,813	(51,702)	-	30,111
At December 31	<u>\$ 14,526,382</u>	<u>(\$ 96,680,590)</u>	<u>\$ -</u>	<u>(\$ 82,154,208)</u>

	2021			
	Financial assets at fair value through other comprehensive income	Currency translation adjustments	Hedging instruments	Total
At January 1	\$ 37,236,853	(\$ 124,551,979)	\$ -	(\$ 87,315,126)
Revaluation:				
- Group	22,960,314	-	-	22,960,314
- Associates	1,382,226	-	-	1,382,226
Revaluation – tax	(4,142,199)	-	-	(4,142,199)
Revaluation transferred to retained earnings	(795,774)	-	-	(795,774)
Currency translation:				
- Group	-	(14,662,888)	-	(14,662,888)
- Associates	-	(7,098,091)	-	(7,098,091)
Cash flow hedges:				
- Fair value gains for the year	-	-	1,572,299	1,572,299
- Tax on fair value gains	-	-	(29,231)	(29,231)
- Transfers to other equity items	-	-	(1,377,423)	(1,377,423)
At December 31	<u>\$ 56,641,420</u>	<u>(\$ 146,312,958)</u>	<u>\$ 165,645</u>	<u>(\$ 89,505,893)</u>

(30) Non-controlling interests

	Years ended December 31,	
	2022	2021
At January 1	\$ 192,802,808	\$ 176,869,033
Share attributable to non-controlling interests:		
Gain for the year	9,588,835	14,502,709
Currency translation difference	5,281,903	(1,437,325)
Unrealised gains and losses on investments in equity instruments measured at fair value through other comprehensive income	(996,178)	(1,191,913)
Gain on hedging instrument	(30,252)	30,252
Earnings distribution to non-controlling interests	(6,938,076)	(3,292,721)
Changes in non-controlling interests	277,083	7,322,773
At December 31	<u>\$ 199,986,123</u>	<u>\$ 192,802,808</u>

A. Certain subsidiaries of the Group have issued employee share-based payment and new shares during 2022 and 2021. The Group has not purchased additional shares in proportion to its

ownership and thus, the non-controlling interest of the Group decreased by \$298,979 and increased by \$2,322,773 and equity attributable to owners of the parent decreased by \$7,895,181 and increased by \$3,744,555, for the years ended December 31, 2022 and 2021, respectively.

- B. The main reason for the change in 2022 is because the Group jointly established a subsidiary company with YAGEO Corporation. Consequently, the non-controlling interest of the Group increased by \$1,811,400.
- C. In 2022, Foxconn Industrial Internet Co., Ltd., a subsidiary of the Group, paid \$7,763,248 in cash due to a stock repurchase. This transaction resulted in a decrease in the Group's non-controlling interest by \$1,235,338 and a decrease in capital surplus by \$6,527,910.
- D. The change in non-controlling interests in 2021 mainly pertain to the acquisition of 500,000 thousand shares of Asia Pacific Telecom Co., Ltd., a subsidiary of the Group, by Far EasTone Telecommunications Co., Ltd., on September 24, 2021. As a result, the non-controlling interest of the Group increased by \$5,000,000.

(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:

	<u>December 31, 2022</u>	<u>December 31, 2021</u>	<u>January 1, 2021</u>
Contract liabilities (shown as "other current liabilities")	\$ 27,945,203	\$ 21,342,884	\$ 25,212,533

Contract liabilities at the beginning of the year amounting to \$8,935,924 and \$16,710,830 were recognised as revenues for the years ended December 31, 2022 and 2021, 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, 2022 and 2021, refer to Note 6(15).

(32) Interest income

	<u>Years ended December 31,</u>	
	<u>2022</u>	<u>2021</u>
Interest income from bank deposits	\$ 41,930,339	\$ 29,745,645
Interest income from current financial assets at amortised cost	1,372,607	2,710,396
	<u>\$ 43,302,946</u>	<u>\$ 32,456,041</u>

(33) Other income

	Years ended December 31,	
	2022	2021
Rental income	\$ 2,663,240	\$ 2,155,044
Dividend income	5,290,039	10,255,146
Government grants	869,339	546,543
Other non-operating income	2,628,762	2,226,458
	<u>\$ 11,451,380</u>	<u>\$ 15,183,191</u>

(34) Other gains and losses

	Years ended December 31,	
	2022	2021
Net (loss) gain on financial assets and liabilities at fair value through profit or loss	(\$ 7,669,137)	\$ 2,531,148
Gain on disposal of property, plant and equipment	492,276	1,403,856
Gain on disposal of investment	3,375,825	2,938,622
Net currency exchange loss	(6,322,498)	(5,075,113)
Impairment loss	(1,496,302)	(340,910)
Other losses	(447,439)	(930,806)
	<u>(\$ 12,067,275)</u>	<u>\$ 526,797</u>

(35) Expenses by nature

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

	Years ended December 31,	
	2022	2021
Repairing services and product warranty costs	\$ 28,434,007	\$ 28,715,031
Employee benefit expense	333,044,935	303,959,814
Depreciation	69,749,530	70,125,301
Amortisation	5,852,777	5,355,858
	<u>\$ 437,081,249</u>	<u>\$ 408,156,004</u>

(36) Employee benefit expense

	Years ended December 31,	
	2022	2021
Wages and salaries	\$ 281,921,683	\$ 257,936,184
Share-based payment	1,393,774	2,462,747
Labor and health insurance fees	11,992,392	11,145,364
Pension costs	18,305,092	16,475,699
Other personnel expenses	19,431,994	15,939,820
	<u>\$ 333,044,935</u>	<u>\$ 303,959,814</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, 2022 and 2021, employees' compensation was accrued at \$8,166,241 and \$8,122,670, respectively. The aforementioned amounts were recognised in salary expenses. The expenses recognised for 2022 and 2021 were estimated and accrued based on 5% of profit of current year distributable.

For 2022 and 2021, the employees' compensation resolved by the Board of Directors amounted to \$8,166,241 and \$8,122,670 on March 15, 2023 and March 23, 2022, respectively. The amounts were the same with the amounts recognised in the financial statements for the years ended December 31, 2022 and 2021, and will be distributed in the form of cash.

Information about the appropriation of employees' compensation (bonus) and directors' and supervisors' remuneration by the Company as proposed by the Board of Directors 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,	
	2022	2021
Interest expense:		
Bank borrowings	\$ 29,335,040	\$ 16,284,151
Corporate bonds	4,094,329	4,218,476
Interest expense from lease liability	907,826	1,300,151
Financing expense from accounts receivable factoring	399,000	155,717
	<u>\$ 34,736,195</u>	<u>\$ 21,958,495</u>

(38) Income tax

A. Income tax expense

(a) Components of income tax expense:

	Years ended December 31,	
	2022	2021
Current tax:		
Current tax on profits for the year	\$ 26,616,302	\$ 31,515,642
Tax on undistributed surplus earnings	2,796,336	2,355,930
Adjustments in respect of prior years	(3,006,181)	(2,852,042)
Total current tax	<u>26,406,457</u>	<u>31,019,530</u>
Deferred tax:		
Origination and reversal of temporary differences	10,033,480	8,729,172
Income tax expense	<u>\$ 36,439,937</u>	<u>\$ 39,748,702</u>

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

	Years ended December 31,	
	2022	2021
Measured at fair value through other comprehensive income from changes in fair value	(\$ 3,463,072)	\$ 4,142,199
Cash flow hedges	(34,566)	34,570
Remeasurement of defined benefit obligations	41,657	20,569
	<u>(\$ 3,455,981)</u>	<u>\$ 4,197,338</u>

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

	Years ended December 31,	
	2022	2021
Tax calculated based on profit before tax and statutory tax rate	\$ 72,317,306	\$ 66,245,805
Tax exempt income by tax regulation	(35,563,233)	(25,813,193)
Prior year income tax overestimation	(3,006,181)	(2,852,042)
Tax on undistributed earnings	2,796,336	2,355,930
Others	(104,291)	(187,798)
Income tax expense	36,439,937	39,748,702
Change in deferred income tax	(10,033,480)	(8,729,172)
Prior year income tax overestimation	3,006,181	2,852,042
Prepaid income tax and withholding tax	(19,981,411)	(13,862,785)
Income tax payable for prior years	12,515,708	7,641,715
Others	2,655,459	(1,176,477)
Current income tax liability	<u>\$ 24,602,394</u>	<u>\$ 26,474,025</u>

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

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

	Year ended December 31, 2021			
	January 1	Recognised in profit or loss	Recognised in other comprehensive income	December 31
Temporary differences:				
– Deferred tax assets:				
Reserve for inventory obsolescence and market price decline	\$ 2,053,929	(\$ 191,003)	\$ -	\$ 1,862,926
Deferred revenue	1,374,885	(89,265)	-	1,285,620
Unrealised loss on financial instruments	258,885	(102,528)	-	156,357
Accrued expenses	1,710,185	175,715	-	1,885,900
Difference between accounting and tax bases due to depreciation	1,919,690	669,115	-	2,588,805
Reserve for pension cost	290,593	39,905	(20,569)	309,929
Unused compensated absences	537,331	25,970	-	563,301
Others	11,801,354	144,704	-	11,946,058
	<u>19,946,852</u>	<u>672,613</u>	<u>(20,569)</u>	<u>20,598,896</u>
– Deferred tax liabilities:				
Foreign investment income using equity method	(4,815,981)	(7,350,799)	-	(12,166,780)
Unrealised exchange gain	(726,579)	(393,669)	-	(1,120,248)
Interest income	(2,576,904)	960,571	-	(1,616,333)
Others	(10,685,655)	(2,617,888)	(4,176,769)	(17,480,312)
	<u>(18,805,119)</u>	<u>(9,401,785)</u>	<u>(4,176,769)</u>	<u>(32,383,673)</u>
	<u>\$ 1,141,733</u>	<u>(\$ 8,729,172)</u>	<u>(\$ 4,197,338)</u>	<u>(\$ 11,784,777)</u>

- D. The Company has not recognised taxable temporary differences associated with investment in subsidiaries as deferred tax liabilities. As of December 31, 2022 and 2021, the temporary differences unrecognised as deferred tax liabilities were \$1,262,215,852 and \$1,155,469,127, respectively.
- D. The Company's income tax returns through 2020 have been assessed and approved by the Tax Authority.

(39) Earnings per share

	Year ended December 31, 2022		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 141,482,714	13,861,508	\$ 10.21
<u>Diluted earnings per share:</u>			
Profit attributable to ordinary shareholders of the parent	\$ 141,482,714	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	99,290	
Convertible bonds-overseas	175,447	125,988	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 141,658,161	14,086,786	\$ 10.06
	Year ended December 31, 2021		
	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	\$ 139,320,332	13,861,508	\$ 10.05
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 139,320,332	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	78,103	
Convertible bonds-overseas	203,607	136,266	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 139,523,939	\$ 14,075,877	\$ 9.91

(40) Business combinations

- A. Fulian Yuzhan Precision Technology Co., Ltd., a subsidiary of the Group, acquired 100% equity interest in Shenzhen Hengdrive Electric Co., Ltd. in January 2022 for a consideration of RMB378,000 thousand. The subsidiary mainly acquired accounts receivable, inventories, property, plant and equipment and intangible assets as a result of said acquisition.
- B. In May 2022, the Group acquired the newly issued common shares of XSEMI Corporation by \$1,599,000. The Group held 51% equity interest in XSEMI Corporation after the acquisition. In the aforementioned merger, the acquisition is mainly comprised of cash, right-of-use assets and property, plant and equipment.
- C. Jusda Supply Chain Management International Co., Ltd., a subsidiary of the Group, acquired 100% equity interest in Guangxi Yuchai Logistics Co., Ltd. in the third quarter of 2021 for a consideration of RMB 1 billion. The subsidiary mainly acquired property, plant and equipment and intangible assets as a result of said acquisition.
- D. Foxconn Interconnect Technology Limited, a subsidiary of the Group, acquired 100% equity interest in Sound Legend Limited in October 2021. The subsidiary issued 175,787 thousand ordinary shares (“the additional shares”), with a fair value of USD36,059 thousand as consideration. The subsidiary mainly acquired property, plant and equipment and intangible assets as a result of said acquisition.
- E. Information about the additions to intangible assets from the above mentioned business combinations is provided in Note 6(14).

(41) Supplemental cash flow information

- A. Investing activities with partial cash payments

	Years ended December 31,	
	2022	2021
Purchase of property, plant and equipment	\$ 102,911,422	\$ 93,737,119
Add: Opening balance of payable on equipment	24,349,399	22,979,363
Less: Ending balance of payable on equipment	(28,837,155)	(24,349,399)
Net exchange differences	(488,650)	(71,399)
Cash paid during the year	<u>\$ 97,935,016</u>	<u>\$ 92,295,684</u>
Disposal of property, plant and equipment	\$ 3,223,620	\$ 8,503,059
Add: Opening balance of receivable on equipment	902,692	170,110
Less: Ending balance of receivable on equipment	(417,347)	(902,692)
Net exchange differences	(16,628)	(1,375)
Cash received during the year	<u>\$ 3,692,337</u>	<u>\$ 7,769,102</u>

B. Changes in liabilities from financing activities

	2022					
	Short-term notes and bills payable	Short-term borrowings	Long-term borrowings	Bonds payable	Lease liabilities	Liabilities from financing activities-gross
At January 1	\$ 23,999,117	\$ 546,372,008	\$ 51,529,648	\$ 262,656,680	\$ 25,581,085	\$ 910,138,538
Changes in cash flow from financing activities	7,545,403	23,681,641	18,770,339	(11,528,442)	(10,311,711)	28,157,230
Impact of changes in foreign exchange rate	-	12,556,434	5,108,008	7,353,854	682,227	25,700,523
Changes in other non-cash items	(53,023)	-	12,956	206,990	9,843,078	10,010,001
At December 31	<u>\$ 31,491,497</u>	<u>\$ 582,610,083</u>	<u>\$ 75,420,951</u>	<u>\$ 258,689,082</u>	<u>\$ 25,794,679</u>	<u>\$ 974,006,292</u>
	2021					
	Short-term notes and bills payable	Short-term borrowings	Long-term borrowings	Bonds payable	Lease liabilities	Liabilities from financing activities-gross
At January 1	\$ 39,101,893	\$ 446,422,100	\$ 46,311,452	\$ 243,923,519	\$ 29,449,012	\$ 805,207,976
Changes in cash flow from financing activities	(15,129,779)	99,435,408	6,618,505	21,674,438	(10,805,466)	101,793,106
Impact of changes in foreign exchange rate	-	-	(1,368,410)	(2,823,241)	(5,085,380)	(9,277,031)
Changes in other non-cash items	27,003	514,500	(31,899)	(118,036)	12,022,919	12,414,487
At December 31	<u>\$ 23,999,117</u>	<u>\$ 546,372,008</u>	<u>\$ 51,529,648</u>	<u>\$ 262,656,680</u>	<u>\$ 25,581,085</u>	<u>\$ 910,138,538</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 Corporation and subsidiaries	Associate
Eson Precision Ind. Co., Ltd. and subsidiaries	Associate
General Interface Solution Holding Limited and subsidiaries	Associate
Zhen Ding Technology Holding Limited and subsidiaries	Associate
Ennoconn Corporation and subsidiaries	Associate
CyberTAN Technology, Inc. and subsidiaries	Associate
Foxsemicon Integrated Technology Inc. and subsidiaries	Associate
G-TECH Optoelectronics Corporation and subsidiaries	Associate
Advanced Optoelectronic Technology Inc.	Associate
Zhanjin Technology (Shenzhen) Ltd.	Associate
Fitipower Integrated Technology Inc. and subsidiaries	Associate
Foxstar Technology Co., Ltd.	Associate
Beijing HengYu New Energy Auto Rental Co., Ltd.	Associate

Names of related parties	Relationship with the Group
Hangzhou GengDe Electronics Co., Ltd.	Associate
LingYanGe Semiconductor, Inc.	Associate
Trans-Iot Technology Co., Ltd.	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
Hunan Fuyuan Intelligent Technology Co., Ltd.	Associate
Henan Zhongchi Fulian Precision Technology Co., Ltd.	Associate
Taiwan Intelligent Fiber Optic Network Co., Ltd.	Associate
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Associate
Shenzhen Xiaohe E-Commerce Ltd.	Associate
Bei Jing Tsinghan Company Limited	Associate
Vas Creative Co., Ltd.	Associate
ShenZheng MingTeng New Material Co., Ltd.	Associate
AMAX Engineering Corporation	Associate
FSK L&S (Shanghai) Co., Ltd.	Associate
Hebi Gengde Electronics Co., Ltd.	Associate
Zettmage Solutions, Inc.	Associate
Pollux Technologies, Inc.	Associate
Qingdao New Core Technology Co., Ltd.	Associate
Digiwin Software Co., Ltd.	Associate
Zhong Yang Technology Co., Ltd. and subsidiaries	Associate
Linksys Pte Ltd	Associate
Linksys Cayman, LLC	Associate
Sharp FIT Automotive Technology (Wuxi) Co., Ltd.	Associate
FSK L&S Co., Ltd.	Associate
Shenzhen Zhong Jian South Environment Co., Ltd.	Associate
Shenzhen Mobile Drive Technology Co., Ltd.	Associate
Mobile Drive Technology Co., Ltd.	Associate
Linksys Trading (Shanghai) Co., Ltd.	Associate
Shenzhen H-tech Co., Ltd.	Associate
Sakai Display Products Corporation	Associate
NICE Licensing LLC	Associate
Horizon Plus Company Limited	Associate
SIO International Holdings Limited	Other related party
Cheng Uei Precision Industry Co., Ltd. and subsidiaries	Other related party
Innolux Corporation and subsidiaries	Other related party
iCare Diagnostics International Co., Ltd.	Other related party
MIH Consortium	Other related party
Giga Solar Materials Corporation	Other related party

(2) Significant transactions and balances with related parties

A. Sales

	Years ended December 31,	
	2022	2021
Sales of goods:		
Associates	\$ 123,372,692	\$ 142,657,033
Other related party	10,821,046	12,042,928
	<u>\$ 134,193,738</u>	<u>\$ 154,699,961</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,	
	2022	2021
Purchase of goods:		
Associates	\$ 51,515,433	\$ 85,208,868
Other related party	5,119,712	8,169,830
	<u>\$ 56,635,145</u>	<u>\$ 93,378,698</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, 2022</u>	<u>December 31, 2021</u>
Accounts receivable:		
Associates	\$ 36,492,474	\$ 32,397,468
Other related parties	2,054,075	3,071,727
Less: Allowance for doubtful accounts	(836,463)	(13,300)
	<u>37,710,086</u>	<u>35,455,895</u>
Other receivables - sale of property, plant and equipment:		
Associates	83,088	454,521
Other receivables - purchase of materials on behalf of related parties:		
Associates	1,443,251	2,149,532
Other related parties	2,611	2,672
Other receivables - dividend		
Associates	35,567	17,432
	<u>1,564,517</u>	<u>2,624,157</u>
	<u>\$ 39,274,603</u>	<u>\$ 38,080,052</u>

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

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

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

D. Payables to related parties

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Accounts payable:		
Associates	\$ 17,460,182	\$ 19,350,886
Other related party	1,216,566	1,672,094
	<u>18,676,748</u>	<u>21,022,980</u>
Other payables - acquisition of property, plant and equipment:		
Associates	218,762	165,026
Other payables - procurement of raw materials on behalf of others:		
Associates	1,166,867	2,097,196
	<u>1,385,629</u>	<u>2,262,222</u>
	<u>\$ 20,062,377</u>	<u>\$ 23,285,202</u>

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

E. Lease transactions—lessee

(a) The Group leases plants from associates. Rental contracts are typically made for periods of 2 to 7 years. Rents are paid monthly or quarterly.

(b) For the years ended December 31, 2022 and 2021, the Group acquired right-of-use assets of \$461,667 and \$7,968, respectively, from related parties.

(c) Lease liabilities

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Associates	<u>\$ 364,240</u>	<u>\$ 59,349</u>

For the years ended December 31, 2022 and 2021, the interest expense incurred on lease liabilities were \$18,646 and \$5,327, respectively.

F. Property transactions:

(a) Acquisition of property, plant and equipment:

	<u>Years ended December 31,</u>	
	<u>2022</u>	<u>2021</u>
Acquisition of property, plant and equipment:		
Associates	<u>\$ 848,577</u>	<u>\$ 815,796</u>

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

	<u>Years ended December 31,</u>			
	<u>2022</u>		<u>2021</u>	
	<u>Proceeds from sale</u>	<u>Gain on disposal</u>	<u>Proceeds from sale</u>	<u>Gain on disposal</u>
Sale of property, plant and equipment:				
Associates	\$ 137,640	\$ 25,812	\$ 514,312	\$ 63,503
Other related parties	<u>2,099</u>	<u>2,099</u>	<u>16,033</u>	<u>14,327</u>
	<u>\$ 139,739</u>	<u>\$ 27,911</u>	<u>\$ 530,345</u>	<u>\$ 77,830</u>

(c) Acquisition of financial assets:

	<u>Item recognised</u>	<u>Shares traded</u>	<u>Transaction target</u>	<u>Year ended December 31, 2022</u> <u>Consideration</u>
Associate:				
Horison Plus Company Limited	Investment accounted using the equity method	427,139 thousand shares	Common shares of Horison Plus Company Limited	\$ 2,580,033
Other	"	-	Shares	4,209
				<u>\$ 2,584,242</u>

G. Loans to related parties

(a) Receivables from related parties

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Associates	\$ 155,162	\$ 153,264

For collaterals, refer to Table 1.

(b) Interest income

	<u>Years ended December 31,</u>	
	<u>2022</u>	<u>2021</u>
Associates	\$ 6,226	\$ 6,117

For the years ended December 31, 2022 and 2021, the interest was recognised at the rate of 4% for both years.

(3) Key management compensation

	<u>Years ended December 31,</u>	
	<u>2022</u>	<u>2021</u>
Salaries and other short-term employee benefits	\$ 1,437,550	\$ 1,556,241
Post-employment benefits	1,794	1,850
Share-based payments	841,972	868,138
	<u>\$ 2,281,316</u>	<u>\$ 2,426,229</u>

8. PLEDGED ASSETS

As of December 31, 2022 and 2021, the book values of the Group's pledged assets are as follows:

Assets	Nature	December 31, 2022	December 31, 2021
Time deposits and cash (shown as “current financial assets at amortised cost”)	Customs deposits	\$ 56,777	\$ 176,938
Restricted deposits (shown as “current financial assets at amortised cost”)	Guarantee for prepaid card, performance bond, reserve accounts for short-term loans and security for litigation	241,910	146,545
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	56,200	53,352
Restricted deposits (shown as “non-current financial assets at amortised cost”)	Switch center lease guarantee, performance bond and the deposits restricted by the court	53,816	57,901
Property, plant and equipment and right-of-use assets	Long-term loans	4,619,066	4,587,210
		\$ 5,027,769	\$ 5,021,946

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACT COMMITMENTS

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

(1) Contingencies

None.

(2) Commitments

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

	December 31, 2022	December 31, 2021
Property, plant and equipment	\$ 5,375,158	\$ 4,267,388

B. As of December 31, 2022 and 2021, a subsidiary of the Company, Asia Pacific Telecom Co., Ltd., had outstanding contracts of equipment procurements and base transceiver stations construction

totaling \$977,168 and \$2,929,991, respectively that will be paid in the future or paid by issuing promissory notes and commercial papers.

- C. On December 31, 2022, Foxconn Interconnect Technology Limited, a subsidiary of the Company, signed an agreement for the acquisition of all equity interests in Prettl SWH GmbH (Prettl SWH) with non-related party through its subsidiary, Foxconn Interconnect Technology Singapore Pte. Ltd. Under the acquisition agreement, the estimated consideration is EUR 186.6 million and may be adjusted according to relevant terms. Prettl SWH will become a subsidiary of the Group after completion of the acquisition transaction. The above transaction is still subject to the approval of the regulatory authority in various regions. Prettl SWH is a German automotive component design manufacturer, mainly engaged in development and manufacture of sensor wiring harness for high-end vehicles and solutions of connector vehicle power. The acquisition is expected to enhance the Group's competitive advantage in the layout of key components related to electric cars.
- D. On November 7, 2022, Foxconn Ventures Pte. Ltd., a subsidiary of the Company, reached an equity agreement with Lordstown Motors Corp. (Lordstown), a NASDAQ listed company in the United States, agreeing that the Group will subscribe Class A ordinary shares at USD 1.76 (in dollars) per share, totalling USD 70 million, and Series A preferred shares at USD 100 (in dollars) per share, totalling USD 100 million. In this case, the new shares issued by Lordstown will be delivered in batches according to the conditions specified in the agreement and the review results of the Committee on Foreign Investment in the U.S. (CFIUS). As of December 31, 2022, the Group has 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'.

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

- A. On April 15, 2022, the shareholders of the Company's subsidiary, Asia Pacific Telecom Co., Ltd. (Asia Pacific), during the special shareholders' meeting resolved to merge with Far EasTone Telecommunications Co., Ltd. (FET), with FET as the surviving entity and Asia Pacific as the dissolved entity. Under the merger, one share of common stock of FET will be issued in exchange for 0.0934406 share of Asia Pacific based on the stockholder on record as reflected in the Shareholder Register on the effective date of merger. On January 18, 2023, Asia Pacific received a letter of approval from the National Communications Commission with additional 19 supplements and 6 administrative guidance matters to approve the merger with FET. The merger still needs to be approved by the competent authorities such as the Fair Trade Commission before it can be achieved. As of the financial reporting date, since the review procedure of the competent authority is still in progress, after obtaining the approval of the competent authority, Asia Pacific will then apply with the Taiwan Stock Exchange for the delisting of its shares, the Financial Supervisory Commission for the termination of public offering and the competent authority where Asia Pacific is located for its dissolution in accordance with related regulations.

- B. The appropriation of 2022 earnings was approved by the Board of Directors on March 15, 2023. Refer to Note 6(18) for details.

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 2022, the Group's strategy, which was unchanged from 2021, was to maintain the gearing ratio at 70% or below.

(2) Financial instruments

A. Financial instruments by category

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

B. Financial risk management policies

(a) Risk categories:

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

(b) Management objectives:

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

Group's financial position and financial performance.

- iv. For the information on the derivative financial instruments that the Group enters into, refer to Notes 6(2) and (5).

(c) Management system:

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

C. Significant financial risks and degrees of financial risks

(a) Market risk

i. Foreign exchange risk

(i) Nature:

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

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

(ii) Management:

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

(iii) The source:

a. USD and TWD:

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

b. USD and RMB:

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

c. USD and CZK:

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

(iv) Extent

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

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

December 31, 2021

(Foreign currency: Functional currency)	Foreign currency amount	Exchange rate	Book value (TWD)	Sensitivity analysis	
	(in thousands)			Extent of variation	Effect on profit or loss
<u>Financial assets</u>					
<u>Monetary items</u>					
USD : NTD	\$ 30,580,971	27.68	\$ 846,481,277	5%	\$42,324,064
USD : RMB	9,358,668	6.3572	259,047,930	5%	12,952,397
<u>Net effect in consolidated entities with foreign currency</u>					
USD : NTD	\$ 54,780,639	27.68	\$ 1,516,328,081		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD : NTD	\$ 21,236,697	27.68	\$ 587,831,773	5%	\$29,391,589
USD : RMB	11,587,601	6.3572	320,744,796	5%	16,037,240
USD : CZK	270,202	21.9298	7,479,191	5%	373,960

(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, 2022 and 2021 amounted to a loss of \$6,322,498 and \$5,075,113, 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 \$859,319 and \$1,153,617 for the years ended December 31, 2022 and 2021, 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, 2022 and 2021, the Group's borrowings at variable rate were mainly denominated in USD.

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

(b) Credit risk

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

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

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

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

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

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Not past due	\$ 1,078,204,591	\$ 1,140,964,898
Up to 90 days	17,726,196	19,830,988
91 to 180 days	3,971,822	1,761,546
181 to 270 days	2,999,238	235,968
271 to 360 days	303,471	58,333
Over 361 days	7,587,349	5,917,793
	<u>\$ 1,110,792,667</u>	<u>\$ 1,168,769,526</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, 2022 and 2021, 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
<u>December 31, 2022</u>						
Expected loss rate	100%	0.0375%	0.0875%	0.01%~56.9%	0.28%~60.0%	
Total book value	\$ 8,121,259	\$ 736,149,088	\$ 305,644,634	\$ 30,235,397	\$ 30,642,289	\$ 1,110,792,667
Loss allowance	\$ 8,121,259	\$ 276,056	\$ 267,439	\$ 2,768,429	\$ 669,313	\$ 12,102,496
<u>December 31, 2021</u>						
Expected loss rate	100%	0.0375%	0.0875%	0.01%~76.25%	0.69%~50.99%	
Total book value	\$ 5,947,148	\$ 805,439,864	\$ 278,018,126	\$ 46,099,088	\$ 33,265,300	\$ 1,168,769,526
Loss allowance	\$ 5,947,148	\$ 302,040	\$ 243,266	\$ 621,561	\$ 437,005	\$ 7,551,020

- Group 1: Standard Poor's, Fitch's, or Moody's rating of A-level, or rated as A-level in accordance with the Group's credit policies for those that have no external credit ratings.
- Group 2: Standard Poor's or Fitch's rating of BBB, Moody's rating of Baa, or rated as B or C in accordance with the Group's credit policies for those that have no external credit ratings.
- Group 3: Standard Poor's or Fitch's rating of BB + and below, or Moody's rating of Ba1 and below.
- Group 4: Rated as other than A, B, or C in accordance with the Group's credit policies for those that have no external credit ratings.
- vi. As of December 31, 2022 and 2021, the Group calculated the expected loss rate based on historical overdue repayment to assess other receivables - related parties impairment losses and recognised allowance for uncollectible accounts at \$0 and \$0, respectively.
- vii. Movements in relation to the Group's loss allowance for accounts receivable (including related parties) is as follows:

	2022	2021
At January 1	\$ 7,551,020	\$ 8,237,945
Provision for (reversal of) impairment loss	4,402,403	(658,060)
Amounts written off due to irrecoverability	-	(1,356)
Effect of foreign exchange	149,073	(27,509)
At December 31	\$ 12,102,496	\$ 7,551,020

(c) Liquidity risk

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

Non-derivative financial liabilities:

	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
December 31, 2022					
Bonds payable	\$ 13,400,000	\$ 46,730,490	\$ 125,585,116	\$ 72,967,100	\$ 258,682,706
Long-term loans	19,686,350	20,791,056	27,787,591	7,198,105	75,463,102
Finance lease payable	8,333,100	5,232,958	7,807,735	8,295,637	29,669,430
	\$ 41,419,450	\$ 72,754,504	\$ 161,180,442	\$ 88,460,842	\$ 363,815,238
December 31, 2021					
Bonds payable	\$ 36,573,338	\$ 13,400,000	\$ 127,027,156	\$ 85,856,800	\$ 262,857,294
Long-term loans	2,188,870	18,254,439	27,874,047	3,267,399	51,584,755
Finance lease payable	7,364,055	6,062,151	7,899,151	8,037,240	29,362,597
	\$ 46,126,263	\$ 37,716,590	\$ 162,800,354	\$ 97,161,439	\$ 343,804,646

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

Derivative financial liabilities:

	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
December 31, 2022					
Forward exchange contracts	\$ 3,509,310	\$ -	\$ -	\$ -	\$ 3,509,310
Cross currency swap contracts	85,719	-	-	-	85,719
	\$ 3,595,029	\$ -	\$ -	\$ -	\$ 3,595,029
December 31, 2021					
Forward exchange contracts	\$ 489,575	\$ -	\$ -	\$ -	\$ 489,575
Cross currency swap contracts	474,440	-	-	-	474,440
	\$ 964,015	\$ -	\$ -	\$ -	\$ 964,015

(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 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 derivative instruments is included in Level 2.

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

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

C. Financial instruments not measured at fair value:

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

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

	December 31, 2021			
	Book Value	Fair Value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	\$ 262,857,294	\$ -	\$ 255,993,200	\$ -

(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, 2022 and 2021 is as follows:

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

<u>December 31, 2022</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets:				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial assets at fair value				
through profit or loss				
Equity instruments	\$ 757,011	\$ -	\$ 588,490	\$ 1,345,501
Debt instruments	-	840,140	-	840,140
Beneficiary certificates	627,861	-	84,191,159	84,819,020
Derivatives	-	6,056,921	-	6,056,921
Financial assets at fair value				
through other comprehensive				
income				
Equity instruments	65,059,107	713,874	18,813,419	84,586,400
Debt instruments	-	-	44,069	44,069
Accounts receivable				
expected factoring	-	92,897,750	-	92,897,750
Total	<u>\$ 66,443,979</u>	<u>\$ 100,508,685</u>	<u>\$ 103,637,137</u>	<u>\$ 270,589,801</u>
Liabilities:				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial liabilities at fair				
value through profit or loss				
Derivatives	<u>\$ -</u>	<u>(\$ 3,595,029)</u>	<u>\$ -</u>	<u>(\$ 3,595,029)</u>

<u>December 31, 2021</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets:				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial assets at fair value				
through profit or loss				
Equity instruments	\$ 2,390,890	\$ -	\$ 295,616	\$ 2,686,506
Beneficiary certificates	692,411	18	84,082,306	84,774,735
Derivatives	-	2,353,326	-	2,353,326
Derivative financial assets				
for hedging				
	-	1,068,785	-	1,068,785
Financial assets at fair value				
through other comprehensive				
income				
Equity instruments	88,073,459	3,932,646	20,669,078	112,675,183
Debt instruments	-	-	174,164	174,164
Accounts receivable				
expected factoring	-	97,923,986	-	97,923,986
Total	<u>\$ 91,156,760</u>	<u>\$ 105,278,761</u>	<u>\$ 105,221,164</u>	<u>\$ 301,656,685</u>
Liabilities:				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial liabilities at fair				
value through profit or loss				
Derivatives	<u>\$ -</u>	<u>(\$ 964,015)</u>	<u>\$ -</u>	<u>(\$ 964,015)</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:

	<u>Listed shares</u>	<u>Open-end fund</u>
Market quoted price	Closing price	Net asset value

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

contracts and options, the Group adopts valuation technique that is widely used by market participants. The inputs used in the valuation method to measure these financial instruments are normally observable in the market.

- iv. The valuation of derivative financial instruments is based on valuation model widely accepted by market participants, such as present value techniques and option pricing models. Forward exchange contracts are usually valued based on the current forward exchange rate (Black-Scholes model).
 - v. The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group's financial and non-financial instruments. Therefore, the estimated value derived using valuation model is adjusted accordingly with additional inputs, for example, model risk or liquidity risk and etc. In accordance with the Group's management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments at the consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.
 - vi. The Group takes into account adjustments for credit risks to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty and the Group's credit quality.
- E. For the year ended December 31, 2022, the shares of Didi Global Inc. held were transferred from Level 2 to Level 1 as they were released from the lock-up period in the second quarter. For the year ended December 31, 2021, the shares of Vizio Holding Corp. held were transferred from Level 2 to Level 1 as they were released from the lock-up period in the third quarter.
- F. The following chart is the movement of Level 3 for the years ended December 31, 2022 and 2021:

	2022	2021
At January 1	\$ 105,221,164	\$ 102,351,091
Gains and losses recognised in profit	(12,587,478)	2,156,364
Gains and losses recognised in other comprehensive income	(6,217,153)	1,904,468
Acquired during the year	12,862,653	16,125,726
Sold during the year	(1,533,570)	(840,448)
Investment cost refund	(4,256,821)	(8,076,434)
Transfer out to Level 3	(84,059)	(5,487,105)
Effect of exchange rate changes	10,232,401	(2,912,498)
At December 31	<u>\$ 103,637,137</u>	<u>\$ 105,221,164</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, 2022	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument :					
Unlisted shares	\$ 2,444,358	Market comparable companies	Revenue multiple	0.2~16.69 (5.81)	The higher the revenue multiple, net value multiple, value to NIAT multiple and value to EBIT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Net value multiple	0.27~8.49 (6.97)	
		Discount for lack of marketability	16.00%~41.00% (25.72%)		
		Value to NIAT multiple	0.26~7.23 (5.04)		
		Value to EBIT multiple	9.68		
	\$ 3,081,529	Stock value in complex capital structure	Weighted average cost of capital	15.99%	
			Long-term revenue growth rate	2.20%	
			Long-term pre-tax operating margin	45.00%	
			Discount for lack of marketability	19.00%~38.00% (24.98%)	
			Discount for lack of control	20.21%	
			Expected equity value volatility	33.12%~90.45% (51.64%)	
			Revenue multiple	1.4~7.63 (5.49)	
			Net value multiple	0.55~17.01 (7.55)	
		Value to NIAT multiple	0.56~26.02 (6.26)		

	Fair value at December 31, 2022	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument :					
Unlisted shares	<u>\$ 7,277,595</u>	Net assets value	Discount for lack of marketability	5.39%~29.00% (8.39%)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 351,487</u>	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 6,246,940</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	<u>\$ 52,507,209</u>	Net assets value	Discount for lack of marketability	1.85%~8.48% (5.32%)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 30,763,835</u>	Stock value in complex capital structure	Discount for lack of marketability	1.35%	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 920,115</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable
Non-derivative debt instrument:					
Financial bond	<u>\$ 44,069</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable

	Fair value at December 31, 2021	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value	
Non-derivative equity instrument:						
Unlisted shares	<u>\$ 929,467</u>	Market comparable companies	Revenue multiple	0.48~16.69 (2.32)	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	1.29~23.46 (5.16)		
			Discount for lack of marketability	17%~34% (22.67%)		
		Value to NIAT multiple	0.99~10.28 (5.06)			
	<u>\$ 4,256,131</u>	Stock value in complex capital structure	Weighted average cost of capital	12.15%		The higher the expected equity value volatility, revenue multiple, long-term revenue growth rate and long-term pre-tax operating margin, the higher the fair value; the higher the discount for lack of marketability, discount for lack of control and weighted average cost of capital, the lower the fair value.
			Long-term revenue growth rate	26%		
			Long-term pre-tax operating margin	31.33%		
			Discount for lack of marketability	20%~34% (23.57%)		
			Discount for lack of control	19.22%		
			Expected equity value volatility	28.20%~76.07% (44.45%)		
	Revenue multiple		0.95~11.27 (5.05)			
<u>\$ 8,797,280</u>	Net assets value	Discount for lack of marketability	13%~32% (15.36%)	The higher the discount for lack of marketability and discount for lack of control, the lower the fair value.		
		Discount for lack of control	5%			
<u>\$ 6,981,816</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable		
Venture capital shares and private equity fund investment	<u>\$ 40,099,988</u>	Net assets value	Discount for lack of marketability	10%~30% (15.90%)	The higher the discount for lack of marketability, the lower the fair value.	

	Fair value at December 31, 2021	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>\$ 42,744,120</u>	Stock value in complex capital structure	Discount for lack of marketability	5%	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>\$ 1,238,198</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable
Non-derivative debt instrument:					
Financial bond	<u>\$ 174,164</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, 2022				
		Recognised in profit or loss		Recognised in other comprehensive income		
Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change	
Financial assets						
Equity instrument and beneficiary certificates	Discount for lack of control and marketability	±1%	<u>\$ 923,757</u>	<u>(\$ 923,757)</u>	<u>\$ 124,784</u>	<u>(\$ 124,784)</u>

		December 31, 2021				
		Recognised in profit or loss		Recognised in other comprehensive income		
		Favourable change	Unfavourable change	Favourable change	Unfavourable change	
	Input	Change				
Financial assets						
Equity instrument and beneficiary certificates	Discount for lack of control and marketability	±1%	\$ 926,340	(\$ 926,340)	\$ 173,430	(\$ 173,430)

(4) Other matters

None.

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transactions information

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

(2) Information on investees

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

(3) Information on investments in Mainland China

- A. Basic information: Refer to table 11.

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

(4) Major shareholders

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

14. SEGMENT INFORMATION

(1) General information

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

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

(2) Measurement of segment information

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

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

(3) Segment information

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

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

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

2021 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Number of write-offs	Consolidation
External revenue	\$ 4,279,459	\$ 1,892,259	\$ 203,403	\$ 125,960	(\$ 506,907)	\$ 5,994,174
Internal revenue	78,555	14,518	47,046	15,243	(155,362)	-
Operating revenue	\$ 4,358,014	\$ 1,906,777	\$ 250,449	\$ 141,203	(\$ 662,269)	\$ 5,994,174
Depreciation and amortisation	\$ 52,061	\$ 10,929	\$ 5,304	\$ 7,187	\$ -	\$ 75,481
Segment operating income (loss)	\$ 57,616	\$ 89,118	\$ 39	(\$ 1,446)	\$ 3,632	\$ 148,959

The descriptions for the above group systems are as follows:

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

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

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

Others: Includes other listed subsidiaries and its subsidiaries.

(4) Information on product types

Information on revenue from external customers by product types for the years ended December 31, 2022 and 2021 is as follows:

	2022	2021
	Revenue (in millions)	Revenue (in millions)
Smart Consumer Electronics	\$ 3,504,831	\$ 3,256,733
Cloud and Networking Products	1,550,827	1,273,788
Computing Products	1,214,403	1,117,925
Components and Others	356,936	345,728
	<u>\$ 6,626,997</u>	<u>\$ 5,994,174</u>

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

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

(5) Geographical information

Geographical information for the years ended December 31, 2022 and 2021 is as follows:

	Year ended December 31, 2022		Year ended December 31, 2021	
	Revenue	Non-current assets	Revenue	Non-current assets
U.S.A	\$ 2,368,474,831	\$ 55,276,598	\$ 2,036,574,847	\$ 46,898,609
Ireland	2,172,848,320	12,278	1,983,265,627	14,372
China	375,375,096	276,975,119	472,287,796	258,531,361
Singapore	502,524,723	58,424	409,347,588	218,993
Japan	282,235,294	401,814	277,804,060	362,120
Vietnam	1,543,635	36,282,517	3,301,024	28,161,533
Mexico	5,214,302	22,281,705	2,715,256	8,405,241
India	131,068,100	12,565,132	113,591,062	9,959,463
Taiwan	134,593,612	70,276,448	138,678,573	71,589,999
Others	653,118,837	13,190,310	556,608,049	10,632,761
	<u>\$ 6,626,996,750</u>	<u>\$ 487,320,345</u>	<u>\$ 5,994,173,882</u>	<u>\$ 434,774,452</u>

(6) Major customer information

Major customer information for the years ended December 31, 2022 and 2021 is as follows:

	Year ended December 31	
	2022	2021
	Revenue (in millions)	Revenue (in millions)
Client E	\$ 3,672,817	\$ 3,418,003

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Loans to others

December 31, 2022

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		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
					December 31, 2022	December 31, 2022							Item	Value			
0	Hon Hai Precision Industry Co., Ltd.	Hyeild Venture Capital Co., Ltd.	Other Receivables	Y	\$ 5,000,000	\$ 5,000,000	-	N/A	2	-	Business operation	\$ -	None	\$ -	\$ 580,217,968	Note 1	
1	Bon Shin International Investment Co., Ltd.	Altus Technology Inc.	Other Receivables	Y	220,000	-	-	N/A	2	-	Business operation	-	None	2,335,913	9,343,651	Note 2	
1	Bon Shin International Investment Co., Ltd.	Breaktime Inc.	Other Receivables	Y	62,500	-	-	N/A	2	-	Business operation	-	None	2,335,913	9,343,651	Note 2	
2	Premier Image Technology (China) Ltd.	Shenzhen Xunfeng Business Co., Ltd.	Other Receivables	N	726,784	-	-	N/A	2	-	Business operation	-	None	2,895,577	2,895,577	Note 3	
3	Ur Materials Industry (Shenzhen) Co., Ltd.	Ur Materials Technology (Guangzhou) Co., Ltd.	Other Receivables	Y	110,975	74,936	74,936	3.33	2	-	Business operation	-	None	2,839,755	5,679,510	Note 3	
4	Foxconn Technology Group Co., Ltd.	Shenzhen Fu Rong Inclusive Finance Co., Ltd.	Other Receivables	Y	2,478,300	1,013,840	1,013,840	4.07-4.18	2	-	Business operation	-	None	299,440,198	598,880,397	Note 3	
5	Fuhonyuan (Shenzhen) Environmental Technology Limited	Changchun Leiguan Environmental Plastic Products Co., Ltd.	Other Receivables	Y	112,650	-	-	N/A	2	-	Business operation	-	None	474,818	949,636	Note 3	
5	Fuhonyuan (Shenzhen) Environmental Technology Limited	Changchun Chentai Technology Co., Ltd.	Other Receivables	Y	31,542	-	-	N/A	2	-	Business operation	-	None	94,964	94,964	Note 3	
6	Jusda International Limited	Jusda Europe S.R.O.	Other Receivables	Y	70,075	46,065	46,065	1.20	2	-	Business operation	-	None	14,184,142	28,368,284	Note 3	
6	Jusda International Limited	Jusda Supply Chain Management S. De R.L. De C.V.	Other Receivables	Y	90,216	85,988	85,988	1.20	2	-	Business operation	-	None	14,184,142	28,368,284	Note 3	
7	Shenzhen Fertile Plan international Logistics Co., Ltd.	Guangxi Yuchi Zhilian Technology Co., Ltd.	Other Receivables	Y	573,040	573,040	573,040	4.50	2	-	Business operation	-	None	8,877,741	17,755,482	Note 3	

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended		Balance at December 31, 2022	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing operation	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote	
					December 31, 2022	December 31, 2022								Item	Value				
7	Shenzhen Fertile international Logistics Co., Ltd.	Plan Guangxi Dynamic Power-technology development Co., Ltd.	Other Receivables	Y	225,300	\$	-	-	N/A	2	-	Business operation	\$	None	\$	8,877,741	\$	17,755,482	Note 3
7	Shenzhen Fertile international Logistics Co., Ltd.	Plan Guangzhou Juida Supply Chain Management Co., Ltd.	Other Receivables	Y	134,190		88,160	88,160	3.33	2	-	Business operation	-	None	-	8,877,741		17,755,482	Note 3
8	Jusda Europe S.R.O.	Jusda NL, B.V.	Other Receivables	Y	29,448		29,448	29,448	0.50	2	-	Business operation	-	None	-	305,621		611,241	Note 3
9	Fuding Electronic Technology (Jiashan) Co., Ltd.	Shanghai Foxcom Co., Ltd.	Other Receivables	Y	4,590,705		4,231,680	4,231,680	2.50	2	-	Business operation	-	None	-	75,395,494		150,790,987	Note 3
9	Fuding Electronic Technology (Jiashan) Co., Ltd.	Beijing Hengyu New Energy Auto Rental Co., Ltd.	Other Receivables	Y	158,611		155,162	155,162	4.00	2	-	Business operation	-	None	-	3,769,775		15,079,099	Note 3
10	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Shandong Chengshang Energy Co., Ltd.	Other Receivables	Y	157,710		154,280	154,280	2.96	2	-	Business operation	-	None	-	95,138,545		190,277,090	Note 3
10	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Dongyi PV Technology Co., Ltd.	Other Receivables	Y	360,480		352,640	352,640	2.96	2	-	Business operation	-	None	-	95,138,545		190,277,090	Note 3
10	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Other Receivables	Y	1,020,970		-	-	N/A	2	-	Business operation	-	None	-	95,138,545		190,277,090	Note 3
11	Hongfujin Precision Electronics (Zhengzhou) Ltd.	Lankao Yufu Precision Technology Co., Ltd.	Other Receivables	Y	2,253,000		2,204,000	2,204,000	2.96	2	-	Business operation	-	None	-	297,125,067		594,250,134	Note 3
11	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fu Yang Soleros Technology (Nanayng) Co., Ltd.	Other Receivables	Y	2,050,230		1,983,600	1,983,600	2.96	2	-	Business operation	-	None	-	297,125,067		594,250,134	Note 3
11	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	First Special Material (Henan) Limited	Other Receivables	Y	135,180		66,120	66,120	2.92	2	-	Business operation	-	None	-	297,125,067		594,250,134	Note 3

Table 1 Page 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended		Balance at December 31, 2022	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing operation	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
					December 31, 2022	December 31, 2022								Item	Value			
12	FuIn Precision Industrial (JinCheng) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Other Receivables	Y	\$ 4,372,100	\$ -	\$ -	\$ -	N/A	2	-	Business operation	\$ -	None	\$ -	\$ 130,540,053	Note 3	
12	FuIn Precision Industrial (JinCheng) Co., Ltd.	Inner Mongolia Xin Jing Photovoltaic Technology Co., Ltd.	Other Receivables	Y	608,310	595,080	595,080	595,080	2.96	2	-	Business operation	-	None	65,270,027	130,540,053	Note 3	
13	Foxconn (Far East) Limited	Fukang Technology Company Limited	Other Receivables	Y	10,020,500	-	-	-	N/A	2	-	Business operation	-	None	2,940,087,036	5,880,174,072	Note 3	
13	Foxconn (Far East) Limited	Ecems Precision Singapore Pte. Ltd.	Other Receivables	Y	7,410,600	7,063,300	7,063,300	7,063,300	0.00	2	-	Business operation	-	None	2,940,087,036	5,880,174,072	Note 3	
13	Foxconn (Far East) Limited	#N/A	Other Receivables	Y	1,182,335	1,182,335	1,182,335	1,182,335	0.00	2	-	Business operation	-	None	2,940,087,036	5,880,174,072	Note 3	
14	Smart Technologies Inc.	Smart Technologies ULC	Other Receivables	Y	5,847,034	5,605,055	5,605,055	5,605,055	0.00-5.000	2	-	Business operation	-	None	290,108,984	580,217,968	Note 3	
15	Smart Technologies Corp.	Smart Technologies ULC	Other Receivables	Y	813,555	775,428	775,428	775,428	2.36	2	-	Business operation	-	None	290,108,984	580,217,968	Note 3	
16	Smart Technologies ULC.	Smart Technologies (China), Co, Ltd	Other Receivables	Y	57,677	56,422	10,704	10,704	1.00	2	-	Business operation	-	None	290,108,984	580,217,968	Note 3	
17	Fuyu Electronic Technology (Huaian) Co., Ltd.	Fumeng Electronical Technology (Heze) Co., Ltd.	Other Receivables	Y	189,252	-	-	-	N/A	2	-	Business operation	-	None	2,484,172	4,968,345	Note 4	
17	Fuyu Electronic Technology (Huaian) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	313,110	308,560	308,560	308,560	3.70	2	-	Business operation	-	None	2,484,172	4,968,345	Note 4	
18	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	1,422,319	1,322,400	1,322,400	1,322,400	3.285	2	-	Business operation	-	None	2,812,302	5,624,604	Note 4	
18	Fu Ding Precision Component (Shenzhen) Co., Ltd.	SSI Precision Equipment (Zhenjiang) Co., Ltd.	Other Receivables	Y	182,932	182,932	182,932	182,932	3.285	2	-	Business operation	-	None	2,812,302	5,624,604	Note 4	

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended		Balance at December 31, 2022	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing operation	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
					December 31, 2022	December 31, 2022								Item	Value			
19	Shunsi Technology (Samoa) Corporation Limited	Shunsi Technology Holdings Limited	Other Receivables	Y	\$ 429,647	\$ -	-	-	N/A	2	-	Business operation	\$ -	None	\$ -	2,713,344	\$ 2,713,344	Note 5
20	Shunyun Technology Holdings Limited	Shunyun Technology (Ha noi, Vietnam) Limited	Other Receivables	Y	103,180	-	-	-	N/A	2	-	Business operation	-	None	3,325,834	6,651,668	Note 5	
20	Shunyun Technology Holdings Limited	Shunyun Technology Holdings (Hong Kong) Limited	Other Receivables	Y	573,516	546,638	506,715	0.00	0.00	2	-	Business operation	-	None	6,651,668	6,651,668	Note 5	
21	FIH Precision Component (Beijing) Co., Ltd.	FIH (Tianjin) Precision Industry Co., Ltd.	Other Receivables	Y	4,039,119	110,200	110,200	3.330	3.330	2	-	Business operation	-	None	23,680,065	47,360,130	Note 6	
21	FIH Precision Component (Beijing) Co., Ltd.	TNS Mobile (Beijing) Co., Ltd.	Other Receivables	Y	1,494,312	1,494,312	1,494,312	3.285	3.285	2	-	Business operation	-	None	23,680,065	47,360,130	Note 6	
22	FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Other Receivables	Y	3,578,400	2,204,000	2,204,000	2.555-2.92	2.555-2.92	2	-	Business operation	-	None	28,695,599	57,391,197	Note 6	
22	FIH Precision Electronics (Lang Fang) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Other Receivables	Y	1,118,250	440,800	440,800	2.92	2.92	2	-	Business operation	-	None	28,695,599	57,391,197	Note 6	
23	FIH Mobile Limited	Fushan Technology (Vietnam) Limited Liability Company	Other Receivables	Y	589,600	307,100	307,100	0.00	0.00	2	-	Business operation	-	None	5,471,453	21,885,814	Note 6	
23	FIH Mobile Limited	Chief Expertise Limited	Other Receivables	Y	3,536,454	3,370,717	3,370,717	0.00	0.00	2	-	Business operation	-	None	5,471,453	21,885,814	Note 6	
23	FIH Mobile Limited	TNS Limited	Other Receivables	Y	3,304,724	3,149,847	3,149,847	0.00	0.00	2	-	Business operation	-	None	5,471,453	21,885,814	Note 6	
23	FIH Mobile Limited	Wonderful Stars Pte. Ltd.	Other Receivables	Y	1,288,800	1,228,400	1,228,400	0.00	0.00	2	-	Business operation	-	None	5,471,453	21,885,814	Note 6	
24	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Other Receivables	Y	2,203,500	1,542,800	1,542,800	3.2850-3.3300	3.2850-3.3300	2	-	Business operation	-	None	49,276,599	98,553,198	Note 3	

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended		Balance at December 31, 2022	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
					December 31, 2022	December 31, 2022								Item	Value			
25	Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Other Receivables	Y	\$ 11,182,500	\$ 11,020,000	\$ 11,020,000	2.555-2.920	2	-	-	-	-	None	\$ -	\$ 171,030,040	\$ 285,050,067	Note 8
25	Fulian Yuzhan Precision Technology Co., Ltd.	Foxconn Industrial Internet Co., Ltd.	Other Receivables	Y	6,759,000	-	-	N/A	2	-	-	-	-	None	-	42,046,988	42,046,988	Note 8
26	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Other Receivables	Y	6,308,400	-	-	N/A	2	-	-	-	-	None	-	171,030,040	285,050,067	Note 8
26	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Fulian Precision Electronics (Tianlin) Co., Ltd.	Other Receivables	Y	3,154,200	-	-	N/A	2	-	-	-	-	None	-	171,030,040	285,050,067	Note 8
26	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Other Receivables	Y	2,683,800	2,644,800	2,644,800	2.96	2	-	-	-	-	None	-	171,030,040	285,050,067	Note 8
27	Henan Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Other Receivables	Y	2,253,000	-	-	N/A	2	-	-	-	-	None	-	171,030,040	285,050,067	Note 8
27	Henan Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Other Receivables	Y	450,600	440,800	440,800	2.96	2	-	-	-	-	None	-	171,030,040	285,050,067	Note 8
27	Henan Yuzhan Precision Technology Co., Ltd.	Foxconn Industrial Internet Co., Ltd.	Other Receivables	Y	13,518,000	-	-	N/A	2	-	-	-	-	None	-	64,334,443	64,334,443	Note 8
28	Fulian Technology (Jiyuan) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Other Receivables	Y	12,077,100	11,901,600	11,901,600	2.960-3.420	2	-	-	-	-	None	-	171,030,040	285,050,067	Note 8
29	iPL International Limited	Focus PC Enterprises Limited	Other Receivables	Y	14,080,140	13,420,270	13,420,270	0.00	2	-	-	-	-	None	-	171,030,040	285,050,067	Note 8
29	iPL International Limited	Cloud Network Technology Kft.	Other Receivables	Y	28,598,472	27,626,716	27,626,716	1.100-5.230	2	-	-	-	-	None	-	171,030,040	285,050,067	Note 8

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended		Balance at December 31, 2022	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing operation	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
					December 31, 2022	December 31, 2022								Item	Value			
29	IPL International Limited	Technology Cloud Network Singapore Pte. Ltd.	Other Receivables	Y	\$ 20,105,360	\$ 14,126,600	\$ 14,126,600	0.00	2	\$ -	- Business operation	-	-	None	\$ -	\$ 285,050,067	Note 8	
29	IPL International Limited	Foxconn Technology CZ S. R. O.	Other Receivables	Y	3,196,200	-	-	N/A	2	-	- Business operation	-	-	None	-	171,030,040	285,050,067	Note 8
29	IPL International Limited	Foxconn CZ S. R. O.	Other Receivables	Y	8,216,100	7,831,050	7,831,050	0.00-3.550	2	-	- Business operation	-	-	None	-	171,030,040	285,050,067	Note 8
30	Foxconn CZ S. R. O.	SafeDx S. R. O.	Other Receivables	Y	36,229	-	-	N/A	2	-	- Business operation	-	-	None	-	171,030,040	285,050,067	Note 8
31	Cloud Network Technology Kft.	FII USA Inc.	Other Receivables	Y	9,137,592	9,077,876	9,077,876	3.610-5.320	2	-	- Business operation	-	-	None	-	171,030,040	285,050,067	Note 8
32	Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (Tianjin) Co., Ltd.	Other Receivables	Y	10,814,400	9,029,100	9,029,100	1.000-2.920	2	-	- Business operation/Debt repayment	-	-	None	-	171,030,040	285,050,067	Note 8
33	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fuhuake Precision Industry (Shenzhen) Limited	Other Receivables	Y	135,180	26,007	26,007	2.00	2	-	- Debt repayment	-	-	None	-	5,026,303	10,052,606	Note 8
34	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Other Receivables	Y	4,506,000	-	-	N/A	2	-	- Business operation	-	-	None	-	171,030,040	285,050,067	Note 8
35	Fenix Industria de Electronicos Ltda.	Foxconn MOEBG Industria De Electronicos Ltda.	Other Receivables	Y	367,692	-	-	N/A	2	-	- Business operation	-	-	None	-	2,022,395	4,044,789	Note 3
36	Foxconn Brasil Industria e Comercio Ltda.	Foxconn MOEBG Industria De Electronicos Ltda.	Other Receivables	Y	3,860,766	3,079,459	3,079,459	0.00	2	-	- Business operation	-	-	None	-	25,986,839	51,973,678	Note 3
37	AFE Inc.	Icana Inc.	Other Receivables	Y	393,084	135,124	135,124	2.89	2	-	- Business operation	-	-	None	-	5,795,160	11,590,321	Note 3
37	AFE Inc.	Fewi Development Coporation	Other Receivables	Y	222,250	-	-	N/A	2	-	- Business operation	-	-	None	-	5,795,160	11,590,321	Note 3
38	eCMMS S. A. De C. V.	PCE Paragon Solutions (Mexico) S. A. de C. V.	Other Receivables	Y	789,390	-	-	N/A	2	-	- Business operation	-	-	None	-	3,284,665	6,569,331	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended		Balance at December 31, 2022	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing operation	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
					December 31, 2022	December 31, 2022								Item	Value			
39	Foxconn Interconnect Technology Singapore Pte. Ltd.	Sound Solutions (Hong Kong) Co., Limited	Other Receivables	Y	\$ 596,392	\$ 586,561	\$ 586,561	\$ 586,561	5.70	2	-	Business operation	-	None	-	\$ 10,792,624	\$ 21,585,248	Note 4
40	Hiyield Venture Capital Co., Ltd.	Hon Yuan International Investment Co., Ltd.	Other Receivables	Y	450,000	-	-	-	N/A	2	-	Business operation	-	None	-	2,592,349	10,369,398	Note 2
41	Fulian Technology (Jincheng) Co., Ltd.	Foxconn Industrial Internet Co., Ltd.	Other Receivables	Y	2,703,600	-	-	-	N/A	2	-	Business operation	-	None	-	8,389,559	8,389,559	Note 8
42	Jinchen Hongren Technology Co., Ltd.	Foxconn Industrial Internet Co., Ltd.	Other Receivables	Y	1,802,400	-	-	-	N/A	2	-	Business operation	-	None	-	1,489,089	1,489,089	Note 8
43	Fulian Technology (Shanxi) Co., Ltd.	Foxconn Industrial Internet Co., Ltd.	Other Receivables	Y	2,253,000	-	-	-	N/A	2	-	Business operation	-	None	-	7,044,920	7,044,920	Note 8
44	Foxconn SA B.V.	Foxconn RUS, LLC	Other Receivables	Y	5,316	5,067	5,067	5,067	2.97	2	-	Business operation	-	None	-	2,744,485	5,488,970	Note 3
45	Foxconn Precision Electronics (Taiwan) Co., Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Other Receivables	Y	8,946,000	4,408,000	4,408,000	4,408,000	2.96	2	-	Business operation	-	None	-	99,439,881	198,879,762	Note 3
46	Shunsin Technology Holdings Limited	Shunyun Technology Holdings Limited	Other Receivables	Y	455,620	448,999	448,999	448,999	0.00	2	-	Business operation	-	None	-	624,175	2,496,700	Note 5
46	Shunsin Technology Holdings Limited	Shunsin Technology (Bag Giang, Vietnam) Limited	Other Receivables	Y	579,960	552,780	337,810	337,810	0.00	2	-	Business operation	-	None	-	624,175	2,496,700	Note 5
47	Foxconn EV Technology Inc.	Lordstown EV Corporation	Other Receivables	N	434,970	-	-	-	N/A	2	-	Business operation	-	Production Equipment	1,381,950	874,118	3,496,474	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended		Balance at December 31, 2022	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	
					December 31, 2022	December 31, 2022								Item	Value				
48	Dong Guan Hong Song Precision Component Co., Ltd.	Foxconn Technology Group Co., Ltd.	Other Receivables	Y	\$	44,730	\$	44,080	3.29	2	\$	-	\$	None	\$	930,727	\$	1,861,453	Note 3

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

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

The policy for loans granted by Smart Technologies Inc., Smart Technologies Corp., and Smart Technologies ULC are as follows: ceiling on total loans to all parties is 40% of the Company's net assets; limit on loans to a single party is 20% of the Company's net assets. The policy for loans granted by Premier Image Technology (China) Ltd. and Fuhongyuan (Shenzhen) Environmental Technology Limited are as follows: ceiling on total loans to all parties is 40% of the net assets value of lender; limit on loans to a single party is 40% of the net assets value of lender.

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

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

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

The policy for loans granted by 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.

Note 6: The policy for loans granted by the controlling shareholder directly holds 100% of Shunsin Technology Holdings Limited is as follows: ceiling on total loans granted by Shunsin Technology Holdings Limited is 400% of the net assets value of lender.

The policy for loans granted by FII Mobile Limited and its subsidiaries is as follows: ceiling on total loans to all parties is 40% of the net assets value of FII Mobile Limited; limit on loans to a single party is 10% of the net assets value of FII Mobile Limited. The policy for loans granted by overseas subsidiaries of which FII Mobile Limited directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 400% of the net assets value of lender; limit on loans granted by a subsidiary to a single party is 200% of the net assets value of lender.

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

Note 8: The policy for loans granted by overseas subsidiaries (outside Taiwan) of which Foxcomm 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: Nanning Fugui Precision Industrial Co., Ltd. was renamed Nanning Fugui Precision Industrial Co., Ltd. on January 5, 2022; Hongfujin Precision Electronics (Tianjin) Co., Ltd. was renamed Fuli Precision Electronics (Tianjin) Co., Ltd. on February 28, 2022; Shenzhen Yuzhan Precision Technology Co., Ltd. was renamed Fuli Precision Technology (Tianjin) Co., Ltd. on March 2, 2022; Fuhong Cloud Computing (Tianjin) Co., Ltd. was renamed Fuli Precision Technology (Tianjin) Co., Ltd. on June 1, 2022; Henan Yuzhan Technology Limited was renamed Fuli Precision Technology (Zhengzhou) Co., Ltd. on June 1, 2022; Fuhong Cloud Computing (Tianjin) Co., Ltd. was renamed Fuli Precision Technology (Henan) Co., Ltd. on June 6, 2022; Jincheng Futaihua Precision Electronic Co., Ltd. was renamed Fuli Precision Technology (Jincheng) Co., Ltd. on July 13, 2022; AchemarTek Inc. was renamed Fuli Precision Industry (Shenzhen) Co., Ltd. was renamed Foxcomm Technology Group Co., Ltd. in November 2022.

Note 10: 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, 2022

Table 2
Expressed in thousands of TWD
(Except as otherwise indicated)

No.	Endorser/ guarantor	Party being endorsed/guaranteed		Limit on endorsements/ provided for a single party	Maximum outstanding endorsement/ guarantee amount as of December 31, 2022	Outstanding endorsement/ guarantee amount at December 31, 2022	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
		Relationship with the endorser/ guarantor	Company name											
0	Hon Hai Precision Industry Co., Ltd.	Note 2	AFE Inc.	\$ 725,272,460	\$ 35,401,725	\$ 33,742,613	\$ 33,742,613	\$ -	2.33	\$ 1,450,544,920	Y	N	N	Note 4、9
0	Hon Hai Precision Industry Co., Ltd.	Note 2	Foxconn EY System LLC	725,272,460	5,988,450	5,988,450	5,988,450	-	0.41	1,450,544,920	Y	N	N	Note 4、9
0	Hon Hai Precision Industry Co., Ltd.	Note 2	Foxconn (Far East) Limited	725,272,460	128,880,000	122,840,000	59,354,753	-	8.47	1,450,544,920	Y	N	N	Note 4、9
0	Hon Hai Precision Industry Co., Ltd.	Note 2	Foxconn Slovakia, Spol. S. R. O.	725,272,460	4,908,000	4,908,000	4,908,000	-	0.34	1,450,544,920	Y	N	N	Note 4、9
0	Hon Hai Precision Industry Co., Ltd.	Note 2	Competition Team Technologies Limited	725,272,460	32,220,000	30,710,000	30,710,000	-	2.12	1,450,544,920	Y	N	N	Note 4、9
0	Hon Hai Precision Industry Co., Ltd.	Note 2	Fuyu Real Estate (Shanghai) Co., Ltd.	725,272,460	563,850	537,425	537,425	-	0.04	1,450,544,920	Y	N	Y	Note 4、9
1	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Note 3	Lankao Yufu Precision Technology Co., Ltd.	148,562,533	5,774,543	3,520,799	3,520,799	-	0.24	148,562,533	N	N	Y	Note 5、9
2	Jusda International Limited	Note 2	Jusda Europe S. R. O.	7,092,071	341,116	341,116	341,116	-	0.02	7,092,071	N	N	N	Note 6、9
3	Smart Technologies Inc.	Note 2	Smart Technologies ULC	290,108,984	1,449,900	1,381,950	706,330	-	0.10	725,272,459	N	N	N	Note 6、9
4	Shanghai Topone Logistics Co., Ltd.	Note 2	Xi'an Topone Logistics Co., Ltd.	725,456	1,420	-	-	-	0.00	725,456	N	N	Y	Note 6、9
4	Shanghai Topone Logistics Co., Ltd.	Note 2	Guangzhou Wangliu Logistics Co., Ltd.	725,456	2,271	-	-	-	0.00	725,456	N	N	Y	Note 6、9
4	Shanghai Topone Logistics Co., Ltd.	Note 2	Wuhan Topone Logistics Co., Ltd.	725,456	1,530	-	-	-	0.00	725,456	N	N	Y	Note 6、9
4	Shanghai Topone Logistics Co., Ltd.	Note 2	Shandong Wangliu Logistics Co., Ltd.	725,456	457	-	-	-	0.00	725,456	N	N	Y	Note 6、9

No.	Endorser/ guarantor	Company name	Party being endorsed/guaranteed		Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of December 31, 2022	Outstanding endorsement/ guarantee amount at December 31, 2022	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 to the party in Mainland China		Footnote
			Endorser/ guarantor	Company name									Provision of endorsements/ guarantees by parent company to subsidiary	Provision of endorsements/ guarantees by parent company	Provision of endorsements/ guarantees to the party in Mainland China		
4	Shanghai Topone Logistics Co., Ltd.	Chengdu Yipu Logistics Co., Ltd.	Note 2	\$	725,456	\$	571	\$	-	\$	-	\$	725,456	N	N	Y	Note 6、9
5	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Shanghai Fujingtong Business Factoring Limited	Note 3		77,949,019		4,055,400		625,936				77,949,019	N	N	Y	Note 5、9
5	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Shenzhen Fu Rong Inclusive Finance Co., Ltd.	Note 3		77,949,019		6,374,025		-				77,949,019	N	N	Y	Note 5、9
6	Shunxin Technology Holdings Limited	Shunyun Technology Holdings Limited	Note 2		3,120,875		1,933,200		1,228,400				6,241,750	Y	N	N	Note 6、9
7	Foxconn Industrial Internet Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Note 2		285,050,067		115,992,000		33,781,000				570,100,134	N	N	N	Note 6、9
8	FIH Mobile Limited	FIH (Hong Kong) Limited	Note 2		54,714,534		9,525,000		9,213,000				54,714,534	N	N	N	Note 7、9
9	FIH Mexico Industry S.A. de C. V	FIH (Hong Kong) Limited	Note 3		3,483,567		2,190,960		-				6,967,135	N	N	N	Note 7、9
10	S&B Industry, Inc.	FIH (Hong Kong) Limited	Note 3		2,558,513		805,500		-				5,117,026	N	N	N	Note 7、9
11	Great Promote Limited	FIH (Hong Kong) Limited	Note 3		1,598,290		322,200		-				3,196,580	N	N	N	Note 7、9
12	Extra High Enterprises Limited	FIH (Hong Kong) Limited	Note 3		906,131		418,860		-				1,812,263	N	N	N	Note 7、9
13	Foxconn (Far East) Limited	Foxconn Slovakia, Spol. S. R. O.	Note 3		1,470,043,518		9,525,000		9,213,000				1,470,043,518	N	N	N	Note 8、9
13	Foxconn (Far East) Limited	Competition Team Ireland Ltd.	Note 3		1,470,043,518		1,230,086		-				1,470,043,518	N	N	N	Note 8、9
13	Foxconn (Far East) Limited	eCMMS Precision Singapore Pte. Ltd.	Note 3		1,470,043,518		8,699,400		-				1,470,043,518	N	N	N	Note 8、9
13	Foxconn (Far East) Limited	Foxconn EV Technology Inc.	Note 3		1,470,043,518		6,444,000		6,142,000				1,470,043,518	N	N	N	Note 8、9
14	Guangxi Yuechi Zhilian Technology Co., Ltd.	Guangxi MRT Logistics Co., Ltd.	Note 2		1,736,852		225,500		-				1,736,852	N	N	Y	Note 6、9
14	Guangxi Yuechi Zhilian Technology Co., Ltd.	Jiangsu Yuechi Zhilian Logistics Co., Ltd.	Note 2		1,736,852		45,060		-				1,736,852	N	N	Y	Note 6、9

No.	Endorser/guarantor	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, 2022	Outstanding endorsement/guarantee amount at December 31, 2022	Actual amount drawn down	Amount of endorsements/guarantees secured with collateral	Ratio of accumulated endorser/guarantor net asset value of the endorser/guarantor company (%)	Ceiling on total amount of endorsements/guarantees provided	Provision of endorsements/guarantees by		Footnote
											parent company to subsidiary	parent company		Mainland China
14	Guangxi Yuechi Zhilian Technology Co., Ltd.	Yulin Yuechai Warehousing Service Co., Ltd.	Note 2	\$ 1,736,852	\$ 157,710	\$ -	\$ -	\$ -	0.00	\$ 1,736,852	N	Y	Note 6 · 9
14	Guangxi Yuechi Zhilian Technology Co., Ltd.	Guangxi Dynamic Power Technology Development Co., Ltd.	Note 2	1,736,852	315,420	-	-	-	0.00	1,736,852	N	Y	Note 6 · 9

Note 1: Having business relationship.

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

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

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

Note 6: The total endorsements and guarantees of Smart Technologies Inc. to others should not be in excess of 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 7: The total endorsements and guarantees of Foxconn Industrial Internet Co., Ltd. (FIH), Foxconn Interconnect Technology Limited and its subsidiaries to others should not be in excess of the endorser/guarantor's net assets, and for a single party should not be in excess of 50% of the endorser/guarantor's net assets.

Note 8: 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.

Note 9: 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 its net assets. The total endorsements and guarantees of Shunsin Technology Holdings Limited to others should not be in excess of its net assets, and for a single party should not be in excess of 50% of its net assets.

Note 10: The total endorsements and guarantees of Shunsin Technology Holdings Limited and its subsidiary to others should not be in excess of the endorser/guarantor's net assets, and for a single party should not be in excess of the endorser/guarantor's net assets. Note 11: The total endorsements and guarantees of FIH Mobile Limited and its 100% subsidiaries, FIH (Hong Kong) Limited, FIH Mexico Industry S.A. de C.V., S&B Industry, Inc., Great Promote Limited, Eliteday Enterprises Limited, Extra High Enterprises Limited, and FIH Co., Ltd. mutually endorse their bank debts and share the limit of US\$300 million.

Note 12: 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.

Note 13: 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.

Note 14: 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	54,714,534	54,714,534
FIH Mexico Industry S.A. de C.V	3,483,567	6,967,134
S&B Industry, Inc.	2,558,513	5,117,026
Great Promote Limited	1,598,290	3,196,580
Eliteday Enterprises Limited	319,868	639,736
Extra High Enterprises Limited	906,131	1,812,262
FIH Co., Ltd.	1,954,073	3,908,146
FIH (Hong Kong) Limited	-	-

Note 15: Note 8: Foxconn (Far East) Limited endorse the bank debts for Foxconn Singapore Pte. Ltd., Foxconn Slovakia, Spol. S. R. O., Competition Team Ireland Ltd., and eCMMS Precision Singapore Pte Ltd. The ceiling on the total amount of endorsements/guarantees is USD 300 million. Since no company has incurred bank debts so far, the unused remaining facilities were disclosed with Foxconn Slovakia, Spol. S. R. O. as the guarantee. When a company actually incurs bank debts, the actual amount of debts incurred will be disclosed.

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Holding of marketable securities (not including subsidiaries, associates and joint ventures)

December 31, 2022

Table 3

Expressed in thousands of TWD
(Except as otherwise indicated)

As of December 31, 2022

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.	Common Stock of Innolux Co., Ltd.	Other related party	(1)	133,908	\$ 1,479,692	1	\$ 1,479,692	
"	Common Stock of Shieh Yong Investment Co., Ltd.	None	(1)	33,409	188,778	2	188,778	
"	Common Stock of Usun Technology Co., Ltd.	None	(1)	5,180	192,696	8	192,696	
"	Amphastar Pharmaceuticals Inc.	None	(1)	132	113,649	-	113,649	
"	Ceer National Automotive Company	None	(1)	17,400	820,761	8	820,761	
"	Sonatus Inc.	None	(1)	2,000	297,780	-	297,780	
"	Others (Note 3)	None	(1)	-	219	-	219	
Bon Shin International Investment Co., Ltd. and subsidiaries	Common Stock of Simplo Technology Co., Ltd.	None	(1)	7,730	2,203,178	4	2,203,178	
"	Common Stock of AES Holding Co., Ltd.	None	(1)	266	171,316	-	171,316	
"	HH-CTBC Partnership, L.P.	None	(2)	-	68,528	-	68,528	
"	Others (Note 3)	None	(1)(2)	-	132,100	-	132,100	
Hon Yuan International Investment Co., Ltd.	Common Stock of Usun Technology Co., Ltd.	None	(1)	784	29,165	1	29,165	
"	Taisic Materials Corp.	None	(1)	5,000	485,267	10	485,267	
"	G-TECH Optoelectronics Corporation	None	(1)	15,728	290,971	8	290,971	
"	Others (Note 3)	None	(1)	-	232	-	232	
Lin Yih International Investment Co., Ltd. and subsidiaries	Common Stock of Waitop International Corporation	None	(1)	2	216	-	216	
"	Gogoro Inc.	None	(1)	2,000	195,316	1	195,316	
"	HH-CTBC Partnership, L.P.	None	(2)	-	616,751	-	616,751	
"	Others (Note 3)	None	(1)(2)	-	1,611	-	1,611	
Hyield Venture Capital Co., Ltd. and subsidiaries	Common Stock of Innolux Co., Ltd.	Other related party	(1)	159,562	1,763,156	2	1,763,156	
"	Common Stock of Simplo Technology Co., Ltd.	None	(1)	8,215	2,341,179	4	2,341,179	
"	Common Stock of Taiwan Mobile Co., Ltd.	None	(1)	31,974	3,027,961	1	3,027,961	
"	Common Stock of Usun Technology Co., Ltd.	None	(1)	3,836	142,699	6	142,699	

	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)		Ownership (%)	Fair value	Footnote
				Book value	3 \$			
Securities held by				4,145	\$ 58,438	3	\$ 58,438	
Hyield Venture Capital Co., Ltd. and subsidiaries	Common Stock of Tai Tung Communication Co., Ltd.	None	(1)					
"	Common Stock of Gigasolar Material Corporation	None	(1)	9,265	713,874	10	713,874	
"	Nextdrive Holdings Co., Ltd.	None	(1)	384	54,513	-	54,513	
"	Common Stock of AES Holding Co., Ltd.	None	(1)	283	182,047	-	182,047	
"	Yonglin Life Technology Fund I, L.P.	None	(2)	-	102,243	-	102,243	
"	Advanced Microelectronic Products, Inc.	None	(1)	4,833	111,392	4	111,392	
"	G-TECH Optoelectronics Corporation	None	(1)	10,049	185,898	5	185,898	
"	Varjo Technologies Oy	None	(1)	98	145,830	2	145,830	
"	Biolmpact Equities Master Fund, LP	None	(2)	-	476,933	-	476,933	
"	Others (Note 3)	None	(1)(2)	-	251,862	-	251,862	
Hon Chi Venture Capital Co., Ltd. and subsidiaries	Waltop International Corporation	None	(1)	2	216	-	216	
"	G-TECH Optoelectronics Corporation	None	(1)	9,571	177,063	5	177,063	
Foxconn (Far East) Limited and subsidiaries	Common Stock of Digital Currency Group, Inc.	None	(1)	927	213,730	1	213,730	
"	Common Stock of Cloud Minds Inc.	None	(1)	5,590	555,851	1	555,851	
"	Common Stock of Galaxy Digital Holdings Ltd.	None	(1)	4,537	398,107	4	398,107	
"	HMD Global Oy	None	(1)	-	3,040,290	-	3,040,290	
"	IDG China Capital Fund III L.P.	None	(2)	-	4,649,495	-	4,649,495	
"	Hopu-Arm Innovation Fund, L.P.	None	(2)	-	795,738	-	795,738	
"	Dongguan U-Bond Material Technology Co., Ltd.	None	(1)	2,750	138,919	4	138,919	
"	Common Stock of ZAP Medical System, Ltd.	None	(1)	26,787	5,620	-	5,620	
"	Megvii AI Technology Limited	None	(1)	22,758	1,115,303	-	1,115,303	
"	Molekule Inc.	None	(1)	2,660	-	-	-	
"	Moran Cognitive Technology (Cayman) Limited	None	(1)	16,993	6,555	-	6,555	
"	Common Stock of SK Inc.	None	(1)	2,450	11,376,212	3	11,376,212	
"	Skyeus China Fund, L.P.	None	(2)	-	1,951,619	-	1,951,619	
"	Softbank Vision Fund L.P.	None	(2)	-	15,381,917	-	15,381,917	
"	Best Educational Organization	None	(2)	10,811	82,336	-	82,336	
"	Common Stock of Vizio Holding Corporation	None	(1)	4,409	1,003,346	4	1,003,346	
"	Visionnaire Ventures Fund II, L.P.	None	(2)	-	786,786	-	786,786	
"	Didi Global Inc.	None	(1)	12,543	1,205,624	-	1,205,624	
"	Beijing-based Pensees Technology Co., Ltd.	None	(1)	771	40,932	4	40,932	

Securities held by Foxconn (Far East) Limited and subsidiaries	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)		Ownership (%)	Fair value	Footnote
				(1)	\$			
"	Common Stock of Henan Anciai Hi-Tech Co., Ltd.	None	(1)	147,013	4,050,197	17	\$ 4,050,197	
"	Shenzhen Yuto Packaging Technology Co., Ltd.	None	(1)	11,640	1,688,070	1	1,688,070	
"	Contemporary Amperex Technology Co., Limited	None	(1)	16,100	27,919,808	1	27,919,808	
"	Asia-IO Holdings Limited	None	(1)	-	150,479	-	150,479	
"	China Unicom Smart Connection Technology Co., Ltd.	None	(1)	6,800	200,111	3	200,111	
"	Artificial Intelligent Speech Co., Ltd.	None	(1)	4,639	194,307	1	194,307	
"	Figure Technologies Inc.	None	(1)	2,403	158,004	-	158,004	
"	Ningbo Radi-Cool Advanced Energy Technologies Co., Ltd.	None	(1)	458	45,122	3	45,122	
"	Jinan Fujie Industrial Investment Fund Partnership (Limited Partnership)	None	(2)	-	220,033	-	220,033	
"	Plume Design, Inc.	None	(1)	6,006	114,352	2	114,352	
"	Nuwa Robotics Corporation	None	(1)	-	122,870	-	122,870	
"	Airspan Network Inc.	None	(1)	114	4,580	-	4,580	
"	Livingstone Fund L.P.	None	(2)	-	245,230	-	245,230	
"	China Harmony New Energy Auto Holding Ltd.	None	(2)	128,734	603,126	8	603,126	
"	Suzhou Xindalu Precision Technology Co. Ltd.	None	(1)	-	119,934	-	119,934	
"	Pegasus Holdings Limited	None	(2)	4,275	131,285	1	131,285	
"	IDG Breyer Capital Fund L.P.	None	(2)	-	15,623,194	-	15,623,194	
"	SMART GROWTH FUND	None	(2)	-	242,157	-	242,157	
"	Wiricity Corporation	None	(1)	419	147,688	-	147,688	
"	Alternative Fuel Technologies, Inc.	None	(1)	-	53,888	-	53,888	
"	Guangdong Hongfu Xinghe Company Autotalks Ltd.	None	(2)	-	143,845	-	143,845	
"	Agile Robots AG	None	(2)	-	307,100	-	307,100	
"	Lansus Technologies Inc.	None	(1)	339	1,059,649	3	1,059,649	
"	Preferred Stock of Lordstown Motors Corporation	None	(2)	-	88,392	-	88,392	
"	Class A Common Stock of Lordstown Motors Corporation	None	(2)	300	840,140	-	840,140	
"	Nextdrive Holdings Co., Ltd.	None	(1)	20,165	705,980	8	705,980	
"	Provenance Blockchain Inc.	None	(1)	667	79,937	-	79,937	
"	EDP Corporation	None	(1)	1,430,669	351,487	-	351,487	
"	Wisconn Valley Ventures, L.P.	None	(1)	100	439,236	4	439,236	
"		None	(2)	-	178,267	-	178,267	

Securities held by Foxconn (Far East) Limited and subsidiaries	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)		Fair value	Footnote
				Book value	Ownership (%)		
	Finance Trust Peng Yun Tian Hua Collection Fund Trust	None	(3)	- \$	6,391,600	- \$	6,391,600
"	AI Fund, L.P.	None	(2)	-	172,697	-	172,697
"	Alibaba Group Holding Limited	None	(2)	665	74,705	-	74,705
"	Others (Note 3)	None	(1)(2)	-	7,553,631	-	7,553,631
Foxconn Holding Limited and subsidiaries	500 Startups III, L.P.	None	(2)	-	462,692	-	462,692
"	S.A.S. Dragon Holdings Ltd.	None	(1)	124,000	1,855,125	19	1,855,125
"	Airspan Networks Inc.	None	(1)	1,170	47,060	2	47,060
"	Common Stock of Cloudminds Inc.	None	(1)	20,619	640,672	2	640,672
"	Globant S.A.	None	(1)	45	233,210	-	233,210
"	GVFXI L.P.	None	(2)	-	7,508	-	7,508
"	Sinovation Fund III, L.P.	None	(2)	-	2,232,762	-	2,232,762
"	Innovation Works Development Fund, L.P.	None	(2)	-	303,732	-	303,732
"	Innovation Works Limited	None	(1)	2,600	72,720	-	72,720
"	Inuitive, Ltd.	None	(1)	1,233	66,203	-	66,203
"	Kinova Inc.	None	(1)	1,264	47,554	1	47,554
"	Nautilus Venture Partners Fund I, L.P.	None	(2)	-	1,184,445	-	1,184,445
"	Playground Global, LLC	None	(2)	-	291,190	-	291,190
"	Playground Ventures II, L.P.	None	(2)	-	6,835,954	-	6,835,954
"	Playground Ventures, L.P.	None	(2)	-	3,183,508	-	3,183,508
"	Riverwood Capital Partners, L.P.	None	(2)	-	159,102	-	159,102
"	Silverlink Capital, L.P.	None	(2)	-	2,068,269	-	2,068,269
"	Sinovation Fund IV L.P.	None	(2)	-	1,836,960	-	1,836,960
"	Softbank Vision Fund L.P.	None	(2)	-	15,381,917	-	15,381,917
"	TJ 2015. Fund L.P.	None	(2)	-	674,762	-	674,762
"	Translink Capital Partners II, L.P.	None	(2)	-	418,088	-	418,088
"	Translink Capital Partners III, L.P.	None	(2)	-	830,034	-	830,034
"	TransLink Capital Partners IV, L.P.	None	(2)	-	214,750	-	214,750
"	CELESTA CAPITAL II-A, L.P.	None	(2)	-	2,961,997	-	2,961,997
"	CELESTA CAPITAL III, L.P.	None	(2)	-	1,587,734	-	1,587,734
"	Devialet SA	None	(1)	41	266,690	-	266,690
"	Nuwa Robotics Corporation	None	(1)	350	24,457	-	24,457

As of December 31, 2022

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)		Ownership (%)	Fair value	Footnote
				6,618	\$			
Foxxconn Holding Limited and subsidiaries	Common Stock of Softbank Robotics Group Corporation	None	(1)	6,618	\$ 77,524	7	\$ 77,524	
"	AI Fund, L.P.	None	(2)	-	326,075	-	326,075	
"	MSD Special Investments Fund(Cayman) ,L.P.	None	(2)	-	213,289	-	213,289	
"	Sinovation Disrupt Fund L.P.	None	(2)	-	330,353	-	330,353	
"	Marvell Technology, Inc.	None	(2)	57	64,379	-	64,379	
"	FG Venture, L.P.	None	(2)	-	124,224	-	124,224	
"	Walden Catalyst Ventures, L.P.	None	(2)	-	267,619	-	267,619	
"	SES AI Corporation	None	(1)	500	48,368	-	48,368	
"	Berkeley Lights, LLC	None	(1)	270	22,224	-	22,224	
"	Velocid, Inc.	None	(1)	5,362	294,736	3	294,736	
"	Ejoutle International Limited	None	(1)	23,256	237,076	-	237,076	
"	Playground Ventures III, L.P.	None	(2)	-	202,825	-	202,825	
"	Gitlab Inc.	None	(1)	26	36,108	-	36,108	
"	Credo Technology Group Holding Ltd	None	(1)	849	346,955	1	346,955	
"	Others (Note 3)	None	(1)(2)	-	394,447	-	394,447	
Margimi Holdings Limited-B.V.I. and subsidiaries	IDG Breyer Capital Fund Gp Associates L.P.	None	(2)	-	343,955	-	343,955	
Foxxconn Singapore Pte. Ltd. and subsidiaries	Nano-X Imaging Ltd	None	(1)	313	70,825	1	70,825	
"	Dagang Nexchange Berhad	None	(1)	120,000	424,756	4	424,756	
"	Others (Note 3)	None	(1)(2)	-	102,910	-	102,910	

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, 2022

Table 4

Expressed in thousands
(Except as otherwise indicated)

Investor	Marketable securities	General ledger account	Counterparty (Note 5)	Relationship with the investor (Note 5)	Balance as at January 1, 2022			Addition			Disposal			Balance as at December 31, 2022			
					Transaction currency	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	Footnote	
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Limited	Note 1	Foxconn Holding Limited	Note 6	USD	1,570,512	20,190	\$ 20,190	-	\$ -	-	\$ -	-	-	1,590,702	\$ 1,590,702	Note 8
"	Foxconn (Far East) Limited	Note 1	Foxconn (Far East) Limited	Note 6	USD	8,061,628	-	-	252,000	-	252,000	-	-	-	7,809,628	7,809,628	Note 8
"	Sharp Corporation	Note 1	Sharp Corporation	Note 6	TWD	34,432,479	14,900	5,432,599	-	-	-	-	-	-	144,900	39,865,078	Note 8
"	Bao Shin International Investment Co., Ltd.	Note 1	Bao Shin International Investment Co., Ltd.	Note 6	TWD	2,998,500	249,900	2,499,000	-	-	-	-	-	-	1,493,630	5,497,500	Note 8
"	Lin Yih International Investment Co., Ltd.	Note 1	Lin Yih International Investment Co., Ltd.	Note 6	TWD	2,554,411	585,200	5,852,000	-	-	-	-	-	-	847,100	8,406,411	Note 8
"	Hon Yuan International Investment Co., Ltd.	Note 1	Hon Yuan International Investment Co., Ltd.	Note 6	TWD	1,611,500	63,800	638,000	-	-	-	-	-	-	453,255	2,249,500	Note 8
"	Hon Young Semiconductor Corporation	Note 1	Hon Young Semiconductor Corporation	Note 6	TWD	3,170,000	88,800	888,000	-	-	-	-	-	-	405,800	4,058,000	Note 8
"	Ceer National Automotive Company	Note 2	-	-	USD	-	17,400	46,400	-	-	-	-	-	17,400	26,726	-	
"	Sonatus Inc.	Note 2	-	-	USD	-	2,000	10,000	-	-	-	-	-	2,000	9,697	-	
Premier Image Technology (H.K) Ltd.	Foshan Pulida Technology Co., Ltd.	Note 1	Foshan Dongsun Technology Co., Ltd.	None	RMB	78,350	-	-	373,186	76,966	296,220	-	-	-	-	-	-
Lin Yih International Investment Co., Ltd.	Gogoro Inc.	Note 2	-	-	USD	-	2,000	20,000	-	-	-	-	-	2,000	6,360	-	
"	HH-CTBC Partnership, L.P.	Note 3	-	-	TWD	-	-	500,000	-	-	-	-	-	-	616,751	-	
"	Horizon Plus Company Limited	Note 1	Horizon Plus Company Limited	None	THB	-	555,939	4,235,263	-	-	-	-	-	555,939	4,235,263	-	

Investor	Marketable securities	General ledger account	Counterparty (Note 5)	Relationship with the investor (Note 5)	Transaction currency	Balance as at January 1, 2022		Addition		Disposal		Balance as at December 31, 2022				
						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	
							\$		\$		\$		\$		\$	
Bon Shin International Investment Co., Ltd. and subsidiaries	Advanced Power Electronics Corporation	Note 1	Advanced Power Electronics Corporation	None	TWD	-	-	35,000	2,886,800	-	-	-	-	35,000	2,886,800	
"	Dynamic Computing Technology Co., Ltd.	Note 1	Dynamic Computing Technology Co., Ltd.	Note 6	TWD	12,000	120,000	90,000	900,000	-	-	-	-	102,000	1,020,000	Note 8
Bon Shin International Investment Co., Ltd. and subsidiaries	XSEMI Corporation	Note 1	XSEMI Corporation	Note 6	TWD	135,000	135,000	1,599,000	1,599,008	-	-	-	-	1,734,000	1,734,008	Note 8
"	Fitipower Integrated Technology Inc.	Note 1	Fitipower Integrated Technology Inc.	None	TWD	14,140	182,000	-	-	3,600	449,298	46,337	27,600	10,540	135,622	Note 8
Hyield Venture Capital Co., Ltd.	Xspace Holding Limited	Note 1	Xspace Holding Limited	None	USD	-	-	33,040	15,000	-	-	-	-	33,040	15,000	
"	SolidEdge Solution Inc.	Note 1	SolidEdge Solution Inc.	Note 6	TWD	29,900	299,000	47,400	474,000	-	-	-	-	77,300	773,000	
Hon Yuan International Investment Co., Ltd.	Taisic Materials Corp.	Note 2	-	-	TWD	-	-	5,000	500,003	-	-	-	-	5,000	485,267	
Foxconn (Far East) Limited and subsidiaries	Sharp Corporation	Note 1	Hon Hai Precision Industry Co., Ltd.	Note 7	USD	91,555	789,571	-	-	14,900	196,342	196,342	-	76,655	593,229	Note 8
"	USD Term Liquidity Fund (185A4USD)	Note 3	-	-	USD	-	-	-	100,000	-	101,958	100,000	1,958	-	-	
"	Softbank Vision Fund L.P.	Note 3	-	-	USD	-	772,112	-	20,192	-	-	-	-	-	500,877	
"	Shenzhen Hengdrive Electric Co., Ltd.	Note 6	-	-	RMB	-	-	30,776	378,000	-	-	-	-	30,776	378,000	
"	Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)	Note 1	-	-	RMB	-	-	-	9,020,701	-	-	-	-	-	9,020,701	Note 8
"	Finance Trust Peng Yun Tian Hua Collection Fund Trust	Note 4	-	-	RMB	-	900,000	-	-	-	186,100	162,500	23,600	-	737,500	
"	Finance Trust Peng Yun Tian Hua Collection Fund Trust	Note 4	-	-	RMB	-	1,200,000	-	-	-	558,300	487,500	70,800	-	712,500	

Investor	Marketable securities	General ledger account	Counterparty (Note 5)	Relationship with the investor (Note 5)	Transaction currency	Balance as at January 1, 2022		Addition			Disposal			Balance as at December 31, 2022		
						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	Footnote
Foxconn (Far East) Limited and subsidiaries	Agile Robots AG	Note 2	-	-	USD	54	\$ 28,609	285	\$ 202,307	-	\$ -	-	\$ -	-	339	\$ 240,392
"	Lordstown EV Corporations	Note 4	-	-	USD	-	-	-	13,500	-	13,500	-	-	-	-	-
"	Common Stock Of Lordstown EV Corporations	Note 4	-	-	USD	-	-	12,917	22,734	-	-	-	-	-	12,917	14,726
"	Preferred Stock of Lordstown EV Corporations	Note 4	-	-	USD	-	-	300	30,000	-	-	-	-	-	300	27,357
"	Viu International Limited	Note 3	-	-	USD	3,000	24,154	-	-	3,000	30,000	30,000	-	-	-	-
"	IDG Breyer Capital Fund L.P.	Note 3	-	-	USD	-	-	-	170,584	-	-	-	-	-	-	508,733
Foxconn Holding and subsidiaries	Softbank Vision Fund L.P.	Note 3	-	-	USD	-	772,112	-	20,192	-	-	-	-	-	-	500,877

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

Note 2: Code of general ledger account is "financial assets at fair value through other comprehensive income".

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

Note 4: Code of general ledger account is "financial assets at amortized cost". The disposal gain and loss is from interest income.

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: The counterparty is the parent company of the Company.

Note 8: Aforementioned amounts were investment cost, for the information of their book value amount, please refer to Note 6(9) and table 9.

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, 2022

Expressed in thousands of TWD
(Except as otherwise indicated)

Table 5

Real estate acquired by	Real estate	Date of the event	Transaction currency	Transaction amount (in thousands)	Status of payment	Counterparty	Relationship	Information on prior transaction if the counterparty is a related party				Basis or reference used in setting the price	Purpose of acquisition and utilization	Other commitments
								Owner	Relationship with the issuer	Date of transfer	Amount			
Foxconn EV Technology Inc.	Land and plants	April 1, 2022	USD	\$ 100,000	Note	Lordstown EV Corporation	None	Not applicable	Not applicable	Not applicable	Based on market price	New business development	Note	
Futaihua Precision Industry (Weihai) Co., Ltd.	Land and plants	June 10, 2022	RMB	95,928	Paid in full	Corporation HP Printing (Shandong) Co., Ltd.	None	Not applicable	Not applicable	Not applicable	Based on market price	New business development	None	
Hon Young Semiconductor Corporation	Plants	February 2022 and May 2022	TWD	819,998	Paid in full	Hon Hai Precision Industry Co., Ltd.	Parent Company	Macronix International Co., Ltd.	Not applicable	August 5, 2021	Refer to professional appraisal report	Business growth and development needs of the Group	None	

Note: The total transaction amount is USD 230 million (including machinery and equipment of USD 151,150 thousand). The down payment of USD 200 million is paid in installments in November 2021, February 2022 and April 2022, and the final payment of USD 30 million is paid upon the completion of transaction.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Disposal of real estate reaching NT\$300 million or 20% of paid-in capital or more
For the year ended December 31, 2022

Table 6

Expressed in thousands of TWD
(Except as otherwise indicated)

Disposed of by	Real estate	Date of the event	Date of acquisition	Transaction currency	Book value (in thousands)	Transaction amount (in thousands)	Status of collection	Gain (loss) on disposal (in thousands)	Counterparty	Relationship	Purpose of disposal	Basis or reference used in setting the price	Other commitments
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Plants and data centers	November 2, 2022	May 1, 2004 and December 1, 2004	RMB	\$ 80,262	\$ 560,397	Note	\$ 480,135	The Headquarters for the Development of the Dongbuwan New District in Hangzhou	None	Cooperate with the government's urban organic renewal plan	Based on market price	None
			July 1, 2005 and November 1, 2005										
			January 1, 2006 and September 1, 2006										
			January 1, 2008, April 1, 2008 and July 1, 2008										
			January 1, 2010										
			January 1, 2011										
			June 1, 2012										
			August 1, 2017 and September 1, 2017										
			September 1, 2018 and November 1, 2018										
			January 1, 2019, February 1, 2019 and March 1, 2019										
			January 1, 2020, February 1, 2020 and May 1, 2020										
			January 1, 2021 and April 1, 2021										
			Hon Hai Precision Industry Co., Ltd.											Plants	February 2022 and May 2022	August 5, 2021	TWD	819,998	819,998	Received in full	-	Hon Young Semiconductor Corporation	Subsidiary	Business growth and development needs of the Group	Refer to professional appraisal report	None

Note: The total transaction amount was RMB 656,397 thousand, which was collected in three installments. Down payment of RMB 141,025 thousand, the second payment of RMB 211,537 thousand and final payment of 303,835 thousand were received in December 2022, April 2023 and December 2025, respectively. In order to cooperate with the government's urban renewal plan, it is planned to compensate the legal person who originally leased the land and buildings with RMB 96,000 thousand of the payment received.

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, 2022

Expressed in thousands of TWD
(Except as otherwise indicated)

Table 7

Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Differences in transaction terms compared to third party transactions	Notes/accounts receivable (payable)		
									Balance	Percentage of total notes/accounts receivable (payable)	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited And Subsidiaries	Subsidiary	Sales	\$ 11,233,231	-	Payment term 45-90 days	Note 1	Note 1	\$ 96,577,106	17	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	Sales	1,396,625	-	Net 90 days	Note 1	Note 1	566,848	-	-
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	9,989,498	-	Net 120 days	Note 1	Note 1	6,159,723	1	Note 2
Hon Hai Precision Industry Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Other related party	Sales	107,939	-	Net 90 days	Note 1	Note 1	21,558	-	-
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	1,600,177	-	Net 90 days	Note 1	Note 1	259,971	-	-
Hon Hai Precision Industry Co., Ltd.	Inmolux Corporation	Other related party	Sales	1,644,978	-	Net 90 days	Note 1	Note 1	370,510	-	-
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	1,819,579	-	Payment term 45 days	Note 1	Note 1	2,007,782	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	893,301	-	Net 60 days	Note 1	Note 1	52,252	-	-
Hon Hai Precision Industry Co., Ltd.	Nanjing Innolux Optoelectronics Ltd.	Other related party	Sales	118,028	-	Net 90 days	Note 1	Note 1	35,934	-	-
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	Sales	1,747,274	-	Net 90 days	Note 1	Note 1	231,855	-	-
Hon Hai Precision Industry Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Sales	117,711	-	Payment term 60 days	Note 1	Note 1	64,825	-	-
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Sales	2,668,893	-	Payment term 60 days	Note 1	Note 1	175,863	-	-
Hon Hai Precision Industry Co., Ltd.	Suntain Co., Ltd.	Affiliate	Sales	184,533	-	Net 30 days	Note 1	Note 1	5,100	-	-
Hon Hai Precision Industry Co., Ltd.	CarUX Technology Inc.	Other related party	Sales	105,308	-	Net 90 days	Note 1	Note 1	23,623	-	-
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	239,746	-	Payment term 45 days	Note 1	Note 1	24,421	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics (Wuxi) Co., Ltd.	Affiliate	Sales	505,046	-	90 days after validation	Note 1	Note 1	36,149	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Dynabook Technology (Taiwan) Co., Ltd.	Affiliate	Sales	144,048	-	Payment term 75 days	Note 1	Note 1	7,842	-	-

Differences in transaction terms compared to third party transactions

Transaction		Notes/accounts receivable (payable)									
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Hon Hai Precision Industry Co., Ltd.	Sakai Display Products Corporation	Affiliate	Sales	\$ 851,708	-	Payment term 90 days	Note 1	Note 1	\$ 822,317	-	-
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited And Subsidiaries	Subsidiary	Purchases	337,979,080	9	Payment term 30-90 days	Note 1	Note 1	(89,778,516)	(7)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd.	Subsidiary	Purchases	1,360,353,192	36	Net 30 days	Note 1	Note 1	(419,854,196)	(33)	Note 2
Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	743,291,362	20	Net 60 days	Note 1	Note 1	(348,110,467)	(27)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Purchases	518,714,685	14	Net 60 days	Note 1	Note 1	(235,124,558)	(18)	Note 2
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	353,864,410	9	Net 30 days	Note 1	Note 1	(113,211,278)	(9)	Note 2
Hon Hai Precision Industry Co., Ltd.	Nsg Technology Inc.	Subsidiary	Purchases	279,629	-	Payment term 30 days	Note 1	Note 1	(22,759)	-	-
Hon Hai Precision Industry Co., Ltd.	Inmolux Corporation	Other related party	Purchases	1,195,841	-	Payment term 90 days	Note 1	Note 1	(51,854)	-	-
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Purchases	2,100,793	-	Net 30 days	Note 1	Note 1	(433,495)	-	-
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Purchases	20,417,750	1	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	799,434	-	Payment term 60 days	Note 1	Note 1	(334,335)	-	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Purchases	574,489	-	Payment term 90 days	Note 1	Note 1	(6,425)	-	-
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	674,802	-	Payment term 90 days	Note 1	Note 1	(60,683)	-	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	103,587	-	Payment term 60 days	Note 1	Note 1	(17,407)	-	-
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Purchases	318,392	-	Net 30 days	Note 1	Note 1	-	-	-
Hon Hai Precision Industry Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Purchases	801,722	-	Net 30 days	Note 1	Note 1	(275,607)	-	-
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (Malaysia) Sdn. Bhd.	Affiliate	Purchases	276,668	-	Net 30 days	Note 1	Note 1	(2,589,877)	-	-
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited And Subsidiaries	Subsidiary	Processing and molding costs	1,214,955	4	-	Note 1	Note 1	(386,326)	(5)	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Repair costs	7,271,491	24	-	Note 1	Note 1	(1,887,108)	(24)	-

Differences in transaction terms compared to third party transactions

Purchaser/seller		Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Notes/accounts receivable (payable)	Footnote
				Repair costs	\$	70	-	Note 1	Note 1	(\$	5,449,442) (	70)
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited		Subsidiary		2,113,643			Note 1	Note 1	(
Hon Hai Precision Industry Co., Ltd.	Sharp North Malaysia Sdn. Bhd.		Affiliate	Processing and molding costs	546,418	2	-	Note 1	Note 1	(	59,593) (	1)
Shunsin Technology (Zhong Shan) Limited	Shunsin Technology Holdings Limited		Subsidiary	Sales	512,388	65	Payment term 45 days	Note 1	Note 1	(Shown as other payables)	152,490	85
Shanghai Futaitong International Logistics Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.		Subsidiary	Sales	116,094	6	Payment term 30 days	Note 1	Note 1		33,186	13
Shanghai Futaitong International Logistics Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.		Subsidiary	Sales	134,353	7	Payment term 30 days	Note 1	Note 1		12,913	5
Shanghai Futaitong International Logistics Co., Ltd.	Jusda Supply Chain Management International Co., Ltd.		Subsidiary	Sales	149,861	8	Net 30 days	Note 1	Note 1		11,848	5
Shanghai Futaitong International Logistics Co., Ltd.	Jusda International Limited		Subsidiary	Sales	205,028	11	Net 30 days	Note 1	Note 1		52,555	21
Shanghai Futaitong International Logistics Co., Ltd.	Sharp Office Equipments (Changshu) Co., Ltd.		Affiliate	Sales	609,983	34	Payment term 30 days	Note 1	Note 1		20,235	8
Shanghai Futaitong International Logistics Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.		Affiliate	Sales	143,870	8	Payment term 30 days	Note 1	Note 1		22,700	9
Ambit Microsystem (Shanghai) Co., Ltd.	Amworld Microsystems (shanghai) Ltd.		Subsidiary	Sales	159,386	1	Payment term 90 days	Note 1	Note 1		18,760	-
Ambit Microsystem (Shanghai) Co., Ltd.	Funing Precision Component Co., Ltd.		Subsidiary	Sales	183,731	1	Net 60 days	Note 1	Note 1		595	-
Ambit Microsystem (Shanghai) Co., Ltd.	Fulian System Integration Electronics (Hangzhou) Co., Ltd.		Subsidiary	Sales	282,551	2	Net 60 days	Note 1	Note 1		42,842	1
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.		Subsidiary	Sales	2,484,295	15	Net 60 days	Note 1	Note 1		150,623	2
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Kft.		Subsidiary	Sales	180,588	1	Net 90 days	Note 1	Note 1		105,199	2
Ambit Microsystem (Shanghai) Co., Ltd.	Fuyu Precision Component Co., Ltd.		Subsidiary	Sales	113,547	1	Net 90 days	Note 1	Note 1		6,966	-
Ingrasys Technology Co., Ltd.	Ingrasys Technology USA Inc.		Subsidiary	Sales	11,147,734	9	Payment term 90 days	Note 1	Note 1		920,708	3
Ingrasys Technology Co., Ltd.	Foxconn European Manufacturing Services S.R.O.		Subsidiary	Sales	112,598	-	Payment term 90 days	Note 1	Note 1		11,664	-
Ingrasys Technology Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.		Subsidiary	Sales	264,828	-	Payment term 60 days	Note 1	Note 1		10,532	-
Ingrasys Technology Co., Ltd.	Foxconn Technology (India) Private Limited		Subsidiary	Sales	1,831,223	1	Payment term 90 days	Note 1	Note 1		289,888	1

Differences in transaction terms compared to third party transactions

Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Notes/accounts receivable (payable)	
									Balance	Percentage of total notes/accounts receivable (payable)
Ingrasys Technology Co., Ltd.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	\$ 669,728	1	Payment term 45 days	Note 1	Note 1	\$ 116,145	-
Ingrasys Technology Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	5,468,561	4	Payment term 90 days	Note 1	Note 1	3,319,196	12
Ingrasys Technology Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	725,429	1	Payment term 90 days	Note 1	Note 1	86,560	-
Ingrasys Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	34,948,707	28	Payment term 90 days	Note 1	Note 1	11,314,900	42
Ingrasys Technology Co., Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	1,125,500	1	Payment term 90 days	Note 1	Note 1	169,154	1
Ingrasys Technology Co., Ltd.	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	3,922,458	3	Payment term 30 days	Note 1	Note 1	168,967	1
Ingrasys Technology Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,732,128	1	Payment term 60 days	Note 1	Note 1	615,960	2
Ingrasys Technology Co., Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	2,426,044	2	Payment term 60 days	Note 1	Note 1	445,896	2
Ingrasys Technology Co., Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	223,654	-	Payment term 45 days	Note 1	Note 1	-	-
Ingrasys Technology Co., Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	8,403,325	7	Payment term 30 days	Note 1	Note 1	5,682,498	21
Ingrasys Technology Co., Ltd.	FII USA Inc.	Subsidiary	Sales	573,406	-	Payment term 30 days	Note 1	Note 1	505,571	2
Ingrasys Technology Co., Ltd.	Garuda International Limited	Affiliate	Purchases	633,449	1	Payment term 90 days	Note 1	Note 1	(289,297)	(1)
Ingrasys Technology Co., Ltd.	Boardtek Electronics Corporation	Affiliate	Purchases	282,291	-	Payment term 90 days	Note 1	Note 1	(144,290)	-
Ingrasys Technology USA Inc.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	711,816	1	Payment term 90 days	Note 1	Note 1	41,507	-
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	872,358	1	Payment term 90 days	Note 1	Note 1	126,370	1
Ingrasys Technology USA Inc.	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	158,349	-	Payment term 30 days	Note 1	Note 1	1,455	-
Ingrasys Technology USA Inc.	FII USA Inc.	Subsidiary	Sales	522,059	-	Net 30 days	Note 1	Note 1	533,440	4
Jusda International Logistics (Taiwan) Co., Ltd.	Jusda International Limited	Subsidiary	Sales	181,828	28	Net 30 days	Note 1	Note 1	14,471	8
Socle Technology Corp	Sharp Corporation	Affiliate	Purchases	108,770	11	Payment term 30 days	Note 1	Note 1	(4,595)	(2)
Hong-Qi Mechatronics (Anhui) Co., Ltd.	Pan-International Precision Electronic Co., Ltd.	Affiliate	Purchases	300,539	72	Net 90 days	Note 1	Note 1	(163,161)	(63)
Hon-Ling Technology Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	2,884,723	55	Net 30 days	Note 1	Note 1	374,407	62

Differences in transaction terms compared to third party transactions

Transaction		Notes/accounts receivable (payable)									
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	Sales	\$ 2,348,862	45	Net 30 days	Note 1	Note 1	\$ 227,493	38	
Foxconn Global Network Corporation	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	161,169	11	Payment term 60 days	Note 1	Note 1	22,387	4	
Foxconn Global Network Corporation	Asia Pacific Telecom Co., Ltd.	Subsidiary	Sales	366,851	25	Payment term 60 days	Note 1	Note 1	211,464	38	
Foxconn Global Network Corporation	Sharp Corporation	Affiliate	Sales	106,272	7	Payment term 60 days	Note 1	Note 1	17,787	3	
Hon Young Semiconductor Corporation	Socle Technology Corp	Subsidiary	Sales	134,120	70	Payment term 30 days	Note 1	Note 1	37,527	78	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Chiuun Mai Communication Systems, Inc.	Subsidiary	Sales	1,373,020	1	Payment term 90 days	Note 1	Note 1	427,569	1	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	123,838,844	96	Net 120 days	Note 1	Note 1	37,400,875	95	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Garuda International Limited	Affiliate	Purchases	695,103	1	Payment term 90 days	Note 1	Note 1	(305,765)	(1)	
FIH Precision Component (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Subsidiary	Sales	1,546,854	87	Payment term 45 days	Note 1	Note 1	224,061	79	
FIH Precision Component (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	325,152	82	Payment term 60 days	Note 1	Note 1	104,612	63	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	258,285	5	Payment term 30 days	Note 1	Note 1	225,365	6	
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH Precision Component (Beijing) Co., Ltd.	Subsidiary	Sales	1,446,790	31	Payment term 45 days	Note 1	Note 1	1,868	-	
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	650,819	14	Payment term 30 days	Note 1	Note 1	2,615,517	70	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	212,031	5	Payment term 45 days	Note 1	Note 1	11,494	-	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Fujian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	441,312	9	Payment term 60 days	Note 1	Note 1	118,245	3	
FIH (Hong Kong) Limited	Ensky Technology Pte. Ltd.	Subsidiary	Sales	7,540,413	4	Payment term 90 days	Note 1	Note 1	152,393	-	
FIH (Hong Kong) Limited	Pan-International Industrial Corp.	Affiliate	Purchases	836,886	-	Payment term 90 days	Note 1	Note 1	(182,569)	-	
FIH (Hong Kong) Limited	Garuda International Limited	Affiliate	Purchases	321,266	-	Payment term 90 days	Note 1	Note 1	(103,402)	-	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Sales	9,907,825	5	Net 25 days	Note 1	Note 1	1,306,102	3	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Purchases	3,177,286	2	Net 30 days	Note 1	Note 1	(407,763)	(1)	
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	Sales	6,636,037	3	Payment term 60 days	Note 1	Note 1	2,079,478	4	

Differences in transaction terms compared to third party transactions

Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Transaction			Notes/accounts receivable (payable)				
				Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
FIH (Hong Kong) Limited	Sharp (Taiwan) Electronics Corporation	Affiliate	Sales	\$ 180,975	-	Net 45 days	Note 1	Note 1	\$ -	-	-
FIH (Hong Kong) Limited	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Sales	8,283,564	4	Payment term 60 days	Note 1	Note 1	981,229	2	2
FIH (Hong Kong) Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	279,932	-	Payment term 90 days	Note 1	Note 1	(25,417)	-	-
Nanning Futaihong Precision Industrial	Mega Well Limited	Subsidiary	Sales	1,052,942	88	Payment term 30 days	Note 1	Note 1	-	-	-
Futaijing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	12,648,924	100	Payment term 30 days	Note 1	Note 1	1,048,776	100	100
Futaijing Precision Electrons (Yantai) Co., Ltd.	Yihong Technology (Chengdu) Co., Ltd.	Affiliate	Purchases	626,176	5	Net 60 days	Note 1	Note 1	(30,401)	(1)	(1)
Futaijing Precision Electrons (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	825,744	7	Payment term 60 days	Note 1	Note 1	(32,721)	(1)	(1)
Futaijing Precision Electrons (Yantai) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	1,908,890	17	Net 60 days	Note 1	Note 1	(452,432)	(17)	(17)
Futaijing Precision Electrons (Yantai) Co., Ltd.	Sharp (Taiwan) Electronics Corporation	Affiliate	Purchases	791,250	7	Payment term 75 days	Note 1	Note 1	(28,827)	(1)	(1)
Futaijing Precision Electrons (Yantai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Purchases	855,930	7	Net 60 days	Note 1	Note 1	(193,975)	(7)	(7)
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	39,619,357	100	Payment term 120 days	Note 1	Note 1	12,038,275	100	100
Foxconn (Far East) Limited	Oriental Dragon Holdings Limited	Subsidiary	Sales	143,040	33	Payment term 90 days	Note 1	Note 1	147,408	33	33
Foxconn (Far East) Limited	Foxteq Holdings Inc.	Subsidiary	Sales	143,040	33	Payment term 90 days	Note 1	Note 1	147,408	33	33
Foxconn (Far East) Limited	Best Behaviour Holdings Limited	Subsidiary	Sales	143,040	33	Payment term 90 days	Note 1	Note 1	147,408	33	33
Focus PC Enterprises Limited	Mega Well Limited	Subsidiary	Sales	208,388	100	Net 30 days	Note 1	Note 1	94,736	100	100
Precision Technology Investments Pte. Ltd.	Simply Smart Limited	Subsidiary	Sales	277,337	71	Payment term 90 days	Note 1	Note 1	164,820	82	82
Foxconn Technology Group Co., Ltd	Fu Ding Precision Components (Shenzhen) Co., Ltd.	Subsidiary	Sales	299,021	3	Net 90 days	Note 1	Note 1	52,375	2	2
Foxconn Technology Group Co., Ltd	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	329,854	3	Net 90 days	Note 1	Note 1	99,563	3	3
Foxconn Technology Group Co., Ltd	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	131,168	1	Net 90 days	Note 1	Note 1	72,821	2	2
Foxconn Technology Group Co., Ltd	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	4,517,028	39	Net 30 days	Note 1	Note 1	985,663	33	33
Foxconn Technology Group Co., Ltd	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	300,657	3	Net 90 days	Note 1	Note 1	73,761	2	2

Differences in transaction terms compared to third party transactions

Transaction		Notes/accounts receivable (payable)									
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Foxconn Technology Group Co.,Ltd	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	\$ 644,599	6	Net 60 days	Note 1	Note 1	\$ 25,681	1	
Foxconn Technology Group Co.,Ltd	Ur-Materials (ShenZhen) Co., Ltd.	Subsidiary	Sales	206,642	2	Net 90 days	Note 1	Note 1	121,166	4	
Foxconn Technology Group Co.,Ltd	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	306,437	3	Net 60 days	Note 1	Note 1	123,260	4	
Foxconn Technology Group Co.,Ltd	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	307,897	3	Net 90 days	Note 1	Note 1	78,882	3	
Foxconn Technology Group Co.,Ltd	Hec Teletron (HK) Technology Co., Limited	Subsidiary	Sales	111,910	1	Net 30 days	Note 1	Note 1	-	-	
Foxconn Technology Group Co.,Ltd	Interface Optoelectronics (SZ) Co.,Ltd	Affiliate	Sales	123,585	1	Net 30 days	Note 1	Note 1	25,043	1	
Shunsin Technology Holdings Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	304,522	27	Net 90 days	Note 1	Note 1	63,635	49	
Shunsin Technology Holdings Limited	Shunyun Technology Holdings Limited	Subsidiary	Sales	194,952	17	Payment term 60 days	Note 1	Note 1	2,529	2	
Fuding Precision Components (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	13,418,255	84	Payment term 60 days	Note 1	Note 1	8,786,825	93	
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	91,281,815	96	Payment term 90 days	Note 1	Note 1	10,482,845	97	
Triple Win Technology (Shenzhen) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	394,512	-	Payment term 90 days	Note 1	Note 1	(160,118)	(2)	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	1,712,149	8	Payment term 90 days	Note 1	Note 1	758,492	8	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	128,808	1	Net 90 days	Note 1	Note 1	90,582	1	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan)Co., Ltd.	Subsidiary	Sales	2,432,109	11	Payment term 90 days	Note 1	Note 1	2,739,144	30	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Subsidiary	Sales	433,963	1	Payment term 60 days	Note 1	Note 1	74,723	6	
Foxconn (Kunshan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	29,555,149	94	Payment term 60 days	Note 1	Note 1	932,418	81	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Purchases	208,049	1	Payment term 60 days	Note 1	Note 1	-	-	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	141,173	-	Payment term 60 days	Note 1	Note 1	-	-	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Garuda International Limited	Affiliate	Purchases	514,475	2	Payment term 30 days	Note 1	Note 1	-	-	
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	5,842,390	97	Payment term 60 days	Note 1	Note 1	3,333,174	100	
Competition Team Technologies Limited	Foxconn (Far East) Limited	Subsidiary	Sales	2,925,975	-	Net 90 days	Note 1	Note 1	-	-	

Differences in transaction terms compared to third party transactions

Transaction		Notes/accounts receivable (payable)									
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Best Ever Industries Limited	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	\$ 448,860	-	Payment term 90 days	Note 1	Note 1	\$ 90,751	1	
Best Ever Industries Limited	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	184,815	-	Payment term 90 days	Note 1	Note 1	26,323	-	
Best Ever Industries Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	440,490	-	Payment term 90 days	Note 1	Note 1	67,593	1	
Best Ever Industries Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	141,259	-	Payment term 90 days	Note 1	Note 1	25,600	-	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	29,969,135	80	Net 60 days	Note 1	Note 1	5,924,609	91	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Subsidiary	Sales	113,267	-	Payment term 90 days	Note 1	Note 1	3,083	-	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	278,770	1	Net 60 days	Note 1	Note 1	4,693	-	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	375,999	1	Net 60 days	Note 1	Note 1	10,256	-	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Ur-Material (Yantai) Co., Ltd.	Subsidiary	Sales	213,753	1	Payment term 90 days	Note 1	Note 1	91,508	1	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Yantai Fuzhuan Precision Electronics Co., Ltd.	Affiliate	Purchases	385,931	1	Net 90 days	Note 1	Note 1	(168,345)	(3)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	1,097,950	3	Net 90 days	Note 1	Note 1	(622,822)	(12)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	396,892	1	Net 60 days	Note 1	Note 1	(28,139)	(1)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Sales	637,619	2	Net 60 days	Note 1	Note 1	26,365	-	
eCMMS S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,697,181	100	Payment term 60 days	Note 1	Note 1	666,284	100	
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Foxconn Technology Group Co.,Ltd	Subsidiary	Sales	119,907	6	Net 90 days	Note 1	Note 1	15,919	9	
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	123,210	6	Net 90 days	Note 1	Note 1	12,412	7	
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	103,096	5	Net 90 days	Note 1	Note 1	17,900	10	
Foxconn CZ S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	110,866	-	Payment term 45 days	Note 1	Note 1	96,007	-	
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	600,226	-	Payment term 45 days	Note 1	Note 1	-	-	
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,487,693	2	Payment term 45 days	Note 1	Note 1	402,016	1	
Foxconn CZ S.R.O.	Cloud Network Technology USA Inc.	Subsidiary	Sales	195,645	-	Payment term 45 days	Note 1	Note 1	30,306	-	

Differences in transaction terms compared to third party transactions

Transaction		Notes/accounts receivable (payable)									
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Foxconn European Manufacturing Services S.R.O.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	\$ 160,155	-	Payment term 45 days	Note 1	Note 1	\$ -	-	-
Foxconn European Manufacturing Services S.R.O.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	208,871	-	Payment term 45 days	Note 1	Note 1	49,429	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	1,345,115	74	Payment term 90 days	Note 1	Note 1	79,525	45	45
Hongzhu Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	2,896,272	45	Payment term 30 days	Note 1	Note 1	577,423	37	37
Hongzhu Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	2,729,006	42	Net 90 days	Note 1	Note 1	619,548	39	39
Hongzhu Precision Tooling (Kunshan) Co., Ltd.	Fuzhu Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	Sales	126,155	2	Payment term 60 days	Note 1	Note 1	12,231	1	1
NWE Technology Inc.	IPL International Limited	Subsidiary	Sales	291,347	86	Payment term 45 days	Note 1	Note 1	50,044	80	80
PCE Technology Inc.	Simply Smart Limited	Subsidiary	Sales	337,298	45	Payment term 30 days	Note 1	Note 1	36,369	26	26
PCE Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	170,908	23	Payment term 30 days	Note 1	Note 1	58,395	41	41
NWEA LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	195,866	100	Payment term 45 days	Note 1	Note 1	46,574	100	100
Foxconn Assembly Llc	Ingrasys Technology USA Inc.	Subsidiary	Sales	397,425	14	Payment term 30 days	Note 1	Note 1	62,188	18	18
Foxconn Assembly Llc	Cloud Network Technology USA Inc.	Subsidiary	Sales	2,499,160	86	Net 30 days	Note 1	Note 1	275,047	82	82
Shenzhen Futongjie Technology Service Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	238,784	44	Net 30 days	Note 1	Note 1	27,271	51	51
Pee Paragon Solutions (Mexico) S.A. De C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	2,147,068	55	Payment term 30 days	Note 1	Note 1	23,955	8	8
Pee Paragon Solutions (Mexico) S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,774,060	45	Payment term 30 days	Note 1	Note 1	282,194	92	92
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	200,550	2	Payment term 30 days	Note 1	Note 1	123,915	4	4
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Sales	147,127	1	Payment term 30 days	Note 1	Note 1	63,911	2	2
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	272,141	3	Payment term 30 days	Note 1	Note 1	52,030	2	2
Shenzhen Fertile Plan International Logistics Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	294,886	3	Payment term 30 days	Note 1	Note 1	157,029	5	5
Shenzhen Fertile Plan International Logistics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	251,497	2	Payment term 30 days	Note 1	Note 1	64,318	2	2

Differences in transaction terms compared to third party transactions

Transaction		Notes/accounts receivable (payable)									
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	\$ 481,665	5	Payment term 30 days	Note 1	Note 1	\$ 144,629	4	4
Shenzhen Fertile Plan International Logistics Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	410,529	4	Payment term 30 days	Note 1	Note 1	123,385	4	4
Shenzhen Fertile Plan International Logistics Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	311,953	3	Payment term 30 days	Note 1	Note 1	55,488	2	2
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	1,241,293	12	Payment term 30 days	Note 1	Note 1	151,223	5	5
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	220,923	2	Payment term 30 days	Note 1	Note 1	115,840	3	3
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	616,677	6	Payment term 30 days	Note 1	Note 1	263,112	8	8
Shenzhen Fertile Plan International Logistics Co., Ltd.	Zhengzhou Zhunxuntong technology Co., Ltd.	Subsidiary	Sales	134,072	1	Payment term 30 days	Note 1	Note 1	16,362	-	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	Sales	669,097	7	Payment term 30 days	Note 1	Note 1	597,786	18	18
Shenzhen Fertile Plan International Logistics Co., Ltd.	Interface Technology (Chengdu) Co., Ltd.	Affiliate	Sales	125,664	1	Payment term 30 days	Note 1	Note 1	31,511	1	1
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Innolux Optoelectronics Ltd.	Other related party	Sales	106,842	1	Payment term 30 days	Note 1	Note 1	23,960	1	1
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	190,201	34	Payment term 30 days	Note 1	Note 1	44,542	41	41
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Fuyu Electrical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	267,646	48	Payment term 30 days	Note 1	Note 1	38,926	36	36
Fuyu Electronic Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	13,591,089	97	Payment term 60 days	Note 1	Note 1	5,273,789	100	100
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	Sales	1,174,738	93	Payment term 30 days	Note 1	Note 1	418,502	91	91
Funing Precision Component Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	160,176	-	Payment term 60 days	Note 1	Note 1	55,527	-	-
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	45,431,588	100	Payment term 90 days	Note 1	Note 1	19,632,650	100	100
Foxconn Baja California S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	4,056,003	100	Payment term 60 days	Note 1	Note 1	772,229	100	100
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	Sales	1,405,910	1	Payment term 90 days	Note 1	Note 1	445,520	3	3
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	100,384	-	Net 45 days	Note 1	Note 1	14,851	-	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	664,505	1	Net 90 days	Note 1	Note 1	100,925	1	1
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	139,950	-	Net 30 days	Note 1	Note 1	106,851	1	1

Differences in transaction terms compared to third party transactions

Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Notes/accounts receivable (payable)	
									Balance	Percentage of total notes/accounts receivable (payable)
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	\$ 1,022,017	1	Payment term 90 days	Note 1	Note 1	(\$ 413,019)	(2)
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	681,062	1	90 days after validation	Note 1	Note 1	(212,698)	(1)
Hongfujin Precision Electronics (Yantai) Co., Ltd.	FuTailing Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	121,899	-	Payment term 90 days	Note 1	Note 1	5,405	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	838,642	-	Net 90 days	Note 1	Note 1	422,035	1
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Fuguikang Precision Electronics (Guizhou) Co., Ltd.	Subsidiary	Sales	108,000	-	Payment term 90 days	Note 1	Note 1	7,779	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	469,573	-	Net 60 days	Note 1	Note 1	(104,442)	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Immolux Corporation	Other related party	Purchases	1,078,336	1	Net 90 days	Note 1	Note 1	(279,048)	(1)
Hongfujin Precision Electronics (Yantai) Co., Ltd.	YanTai Eson Precision Electronics Co., Ltd.	Affiliate	Purchases	199,012	-	Payment term 90 days	Note 1	Note 1	(121,477)	(1)
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Yantai Fuzhuh Precision Electronics Co., Ltd.	Affiliate	Purchases	130,408	-	90 days after validation	Note 1	Note 1	(34,578)	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Pkm Corporation	Affiliate	Purchases	1,002,494	-	Payment term 30 days	Note 1	Note 1	(94,136)	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	58,002,172	28	Payment term 30 days	Note 1	Note 1	20,733,169	34
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	513,288	-	Payment term 30 days	Note 1	Note 1	(219,544)	(1)
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	1,885,194	1	90 days after validation	Note 1	Note 1	(814,676)	(3)
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	390,750	-	90 days after validation	Note 1	Note 1	(182,169)	(1)
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Sales	379,368	-	Payment term 60 days	Note 1	Note 1	-	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	Sales	338,048	-	Payment term 60 days	Note 1	Note 1	34,622	-
Top Step Enterprises Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	361,717	25	Net 45 days	Note 1	Note 1	138,519	20
Foxconn Technology CZ S.R.O.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	1,326,085	8	Payment term 45 days	Note 1	Note 1	29,740	1
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	1,401,969	8	Payment term 45 days	Note 1	Note 1	355,856	11
Foxconn Technology CZ S.R.O.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	576,136	3	Payment term 45 days	Note 1	Note 1	218,317	7
Foxconn Technology CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	131,612	1	Payment term 45 days	Note 1	Note 1	34,446	1

Differences in transaction terms compared to third party transactions

Transaction		Notes/accounts receivable (payable)					Notes/accounts receivable (payable)				
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Global Services Solutions S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	\$ 389,163	36	Payment term 45 days	Note 1	Note 1	\$ 64,220	35	35
Global Services Solutions S.R.O.	Jusda Europe S.R.O.	Subsidiary	Sales	592,789	54	Payment term 45 days	Note 1	Note 1	89,952	49	49
Fugion Material Technology (Shenzhen) Limited	Fu Ding Precision Components (Shenzhen) Co., Ltd.	Subsidiary	Sales	949,164	4	Net 90 days	Note 1	Note 1	-	-	-
Fugion Material Technology (Shenzhen) Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	492,570	2	Net 90 days	Note 1	Note 1	38,191	12	12
Fugion Material Technology (Shenzhen) Limited	Fuding (Zhengzhou) Precision Industry Co., Ltd.	Subsidiary	Sales	346,587	1	Net 90 days	Note 1	Note 1	-	-	-
Fugion Material Technology (Shenzhen) Limited	Honghuasheng Precision Electronics (YanTai) Co., Ltd.	Affiliate	Sales	204,295	1	Net 90 days	Note 1	Note 1	73,770	23	23
Fugion Material Technology (Shenzhen) Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	Sales	346,005	1	Net 14 days	Note 1	Note 1	-	-	-
Huaian Fulitong Trading Co., Ltd.	Tekcon Huizhou Electronics Co., Ltd.	Affiliate	Sales	128,728	7	Payment term 30 days	Note 1	Note 1	149,150	35	35
Foxconn Image & Printing Product Pte. Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	335,256	-	Payment term 60 days	Note 1	Note 1	230,669	-	-
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	1,244,994	-	Payment term 90 days	Note 1	Note 1	409,180	-	-
Foxconn Image & Printing Product Pte. Ltd.	Sharp Manufacturing (Thailand) Co., Ltd.	Affiliate	Sales	275,158	-	Payment term 60 days	Note 1	Note 1	91,399	-	-
Foxconn Image & Printing Product Pte. Ltd.	Sharp Manufacturing France S.A.	Affiliate	Sales	108,362	-	Payment term 60 days	Note 1	Note 1	20,421	-	-
Foxconn Image & Printing Product Pte. Ltd.	Sharp Electronics Corporation	Affiliate	Sales	212,020	-	Payment term 60 days	Note 1	Note 1	21,164	-	-
Pee Technology De Juarez S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	3,682,095	46	Payment term 30 days	Note 1	Note 1	383,833	55	55
Pee Technology De Juarez S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	4,322,992	54	Payment term 30 days	Note 1	Note 1	312,698	45	45
Futaihua Industrial (Shenzhen) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Sales	286,731	-	Net 120 days	Note 1	Note 1	170,706	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Group Co., Ltd	Subsidiary	Sales	624,066	-	Net 90 days	Note 1	Note 1	104,798	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fu Ding Precision Components (Shenzhen) Co., Ltd.	Subsidiary	Sales	348,524	-	Net 90 days	Note 1	Note 1	106,451	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongzhuon Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	Sales	162,951	-	Net 90 days	Note 1	Note 1	4,139	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	602,274,360	96	Net 30 days	Note 1	Note 1	230,365,753	92	92
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	101,514	-	Net 60 days	Note 1	Note 1	19,053	-	-

Differences in transaction terms compared to third party transactions

Transaction		Notes/accounts receivable (payable)					Notes/accounts receivable (payable)		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	\$ 1,943,300	-	Payment term 90 days	Note 1	Note 1	\$ 637,221	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	14,691,876	2	Net 60 days	Note 1	Note 1	672,238	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	888,366	-	Net 60 days	Note 1	Note 1	318,260	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	108,539	-	Net 90 days	Note 1	Note 1	103,139	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	772,766	-	Net 30 days	Note 1	Note 1	743,494	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	435,650	-	Payment term 90 days	Note 1	Note 1	(28,625)	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fu Yu Precision Components (Kunshan) Co.,Ltd	Affiliate	Sales	101,480	-	Net 90 days	Note 1	Note 1	9,842	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Purchases	152,604	-	Payment term 90 days	Note 1	Note 1	-	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	148,885	-	Payment term 90 days	Note 1	Note 1	(19,636)	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	G-Tech Optoelectronics Corporation	Affiliate	Sales	936,055	-	Net 45 days	Note 1	Note 1	129,188	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Ruizhida Optoelectronics (ChengDu) Limited	Affiliate	Sales	224,806	-	Payment term 30 days	Note 1	Note 1	103,785	-	-
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	155,821	-	Payment term 90 days	Note 1	Note 1	47,971	1	1
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	3,888,067	12	Payment term 60 days	Note 1	Note 1	513,217	9	9
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Fujian Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	5,060,251	15	Payment term 90 days	Note 1	Note 1	1,648,783	28	28
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Fusing International Inc.	Subsidiary	Sales	4,097,227	12	Net 60 days	Note 1	Note 1	277,215	5	5
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Competition Team Ireland Limited	Subsidiary	Sales	13,958,641	42	Net 60 days	Note 1	Note 1	-	-	-
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	3,126,933	9	Net 60 days	Note 1	Note 1	2,365,822	41	41
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Chongqing Jingmei Precision Electronic Co., Ltd.	Subsidiary	Sales	233,688	1	Payment term 90 days	Note 1	Note 1	63,017	1	1
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	406,582	1	Net 30 days	Note 1	Note 1	345,391	6	6
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	Sales	388,430	1	Payment term 60 days	Note 1	Note 1	31,314	1	1
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Interface Technology (Chengdu) Co., Ltd.	Affiliate	Sales	946,453	3	Payment term 60 days	Note 1	Note 1	187,644	3	3

Differences in transaction terms compared to third party transactions

Transaction		Notes/accounts receivable (payable)									
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	\$ 676,608	2	60 days after validation	Note 1	Note 1	151,131	(4)	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Inmolux Corporation	Other related party	Purchases	367,362	1	Net 90 days	Note 1	Note 1	44,112	(1)	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Sharp Office Equipments (Changshu) Co., Ltd.	Affiliate	Sales	226,631	1	Payment term 60 days	Note 1	Note 1	28,112	-	
Foxconn Precision Electronics (Yantai) Co., Ltd.	FuTailing Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	858,899	25	Payment term 90 days	Note 1	Note 1	362,650	32	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	109,204	3	Net 90 days	Note 1	Note 1	11,654	1	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	1,326,897	38	Net 90 days	Note 1	Note 1	458,746	41	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	135,036	4	Net 90 days	Note 1	Note 1	42,216	4	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	150,774	4	Net 60 days	Note 1	Note 1	52,591	5	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	666,192	21	Net 30 days	Note 1	Note 1	166,197	(23)	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	291,018	8	Payment term 90 days	Note 1	Note 1	76,033	7	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	311,156	10	Net 60 days	Note 1	Note 1	68,415	(9)	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	1,101,739	1	Net 90 days	Note 1	Note 1	422,690	1	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	423,514	-	Payment term 30 days	Note 1	Note 1	27,497	-	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	64,589,066	58	Net 30 days	Note 1	Note 1	24,983,052	60	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	17,731,395	16	Net 90 days	Note 1	Note 1	10,989,814	26	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,582,922	2	Net 75 days	Note 1	Note 1	542,851	1	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (Tianjin) Co., Ltd.	Subsidiary	Sales	7,638,315	7	Payment term 60 days	Note 1	Note 1	3,562,663	9	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	257,191	1	90 days after validation	Note 1	Note 1	97,012	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	692,969,563	97	Net 60 days	Note 1	Note 1	320,390,386	98	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	790,030	-	Payment term 90 days	Note 1	Note 1	167,069	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	376,675	-	60 days after validation	Note 1	Note 1	104,102	-	

Differences in transaction terms compared to third party transactions

Transaction		Notes/accounts receivable (payable)									
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
		Other related party	Purchases	\$	-	Payment term	Note 1	Note 1	(\$)	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	196,257	-	Payment term 90 days	Note 1	Note 1	98,460	-	-
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	652,415	81	Net 90 days	Note 1	Note 1	134,013	79	79
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	2,289,206	66	Payment term 90 days	Note 1	Note 1	856,951	68	68
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Fujian Yuzhan Technology (Henan) Co., Ltd	Subsidiary	Sales	598,859	17	Payment term 90 days	Note 1	Note 1	156,015	12	12
Yantai Fuhuada Precision Electronics Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	125,708	20	Payment term 30 days	Note 1	Note 1	45,357	28	28
Yantai Fuhuada Precision Electronics Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Purchases	242,484	40	Net 60 days	Note 1	Note 1	(83,685)	(75)	75)
Yantai Fuhuada Precision Electronics Co., Ltd.	Sharp Universal Technology (Shenzhen) Co., Ltd.	Affiliate	Sales	141,591	23	Net 45 days	Note 1	Note 1	26,075	16	16
AnPinDa Precision Industry(Hui/Zhou) Co., Ltd.	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	209,731	13	Net 90 days	Note 1	Note 1	85,543	22	22
Jusda Supply Chain Management International Co., Ltd.	Shanghai Futaitong Plan International Logistics Co., Ltd	Subsidiary	Sales	483,622	14	Net 30 days	Note 1	Note 1	41,339	4	4
Jusda Supply Chain Management International Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	156,316	4	Payment term 90 days	Note 1	Note 1	29,510	3	3
Jusda Supply Chain Management International Co., Ltd.	Jusda International Limited	Subsidiary	Sales	329,169	9	Net 30 days	Note 1	Note 1	31,865	3	3
Jusda Supply Chain Management International Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	Sales	171,218	5	Net 60 days	Note 1	Note 1	156,820	16	16
Jusda Supply Chain Management International Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Other related party	Sales	130,369	4	Net 90 days	Note 1	Note 1	23,444	2	2
Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Subsidiary	Sales	269,503	1	Net 60 days	Note 1	Note 1	17,622	-	-
Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	128,143	-	Net 60 days	Note 1	Note 1	143,875	3	3
Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Fulian System Integration Electronics (Haining) Co., Ltd.	Subsidiary	Sales	732,752	2	Net 30 days	Note 1	Note 1	45,442	1	1
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Subsidiary	Sales	108,384	-	Net 60 days	Note 1	Note 1	435	-	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	106,533,480	76	Payment term 90 days	Note 1	Note 1	49,966,105	90	90
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	110,869	-	Payment term 30 days	Note 1	Note 1	48,302	-	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	168,514	-	Payment term 90 days	Note 1	Note 1	125,361	-	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	117,338	-	Net 90 days	Note 1	Note 1	53,599	-	-

Differences in transaction terms compared to third party transactions

Transaction		Notes/accounts receivable (payable)									
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Nanning Fuliang Precision Industrial Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	\$ 1,24,061	-	Net 90 days	Note 1	Note 1	\$ 23,450	-	-
Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd	Subsidiary	Sales	138,599	-	Payment term 90 days	Note 1	Note 1	97,525	-	-
Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	2,316,472	3	Net 30 days	Note 1	Note 1	405,972	2	2
Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	72,060,395	96	Payment term 30 days	Note 1	Note 1	21,743,601	96	96
Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	265,707	-	Payment term 90 days	Note 1	Note 1	299,305	1	1
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Precision Electronics (Taiwan) Co., Ltd.	Subsidiary	Sales	27,845,854	2	30 days after validation	Note 1	Note 1	5,037,159	1	1
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	865,484	-	Payment term 90 days	Note 1	Note 1	309,934	-	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	1,688,844,199	98	Payment term 90 days	Note 1	Note 1	415,636,861	97	97
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	5,254,448	-	Net 120 days	Note 1	Note 1	2,605,612	1	1
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	6,031,356	-	Net 120 days	Note 1	Note 1	4,751,563	1	1
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	145,620	-	Payment term 90 days	Note 1	Note 1	(3,684)	-	-
Profit New Limited	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	37,246,438	40	Net 30 days	Note 1	Note 1	18,797,676	42	42
Profit New Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	7,047,617	8	Net 30 days	Note 1	Note 1	2,322,788	5	5
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	470,182	1	Net 30 days	Note 1	Note 1	127,190	-	-
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	47,355,856	51	Net 30 days	Note 1	Note 1	15,753,579	35	35
Profit New Limited	Fulian Cloud Computing (Tianjin) Co., Ltd.	Subsidiary	Sales	244,417	-	Net 30 days	Note 1	Note 1	81,427	-	-
Mega Well Limited	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	242,266	-	Net 30 days	Note 1	Note 1	42,795	-	-
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	245,317,048	99	Net 30 days	Note 1	Note 1	96,387,713	100	100
Mega Well Limited	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	1,513,294	1	Net 30 days	Note 1	Note 1	99,465	-	-
Mega Well Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	770,216	-	Net 30 days	Note 1	Note 1	-	-	-
Fusing International Inc.	Simply Smart Limited	Subsidiary	Sales	154,164	2	Payment term 65 days	Note 1	Note 1	158,871	11	11

Differences in transaction terms compared to third party transactions

Transaction		Notes/accounts receivable (payable)									
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Unit price	Credit term	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Fast Victor Limited	Best Behaviour Holdings Limited	Subsidiary	Sales	\$ 13,410,065	3	Payment term 90 days	Note 1	Note 1	\$ 4,960,266	3	
Fast Victor Limited	Foxconn Precision Electronics (Taiwan) Co., Ltd.	Subsidiary	Sales	126,225,534	24	Net 90 days	Note 1	Note 1	40,712,185	25	
Competition Team Ireland Limited	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	1,558,790	6	Net 45 days	Note 1	Note 1	483,801	11	
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	2,960,265	11	Net 10 days	Note 1	Note 1	157,269	4	
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronic Co., Ltd.	Subsidiary	Sales	5,516,633	20	Net 60 days	Note 1	Note 1	1,193,829	28	
Competition Team Ireland Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	260,655	1	Payment term 30 days	Note 1	Note 1	52,350	1	
WWW (Jin Cheng) Co., Ltd.	Triple Win Technology(JinCheng) Co., Ltd.	Subsidiary	Sales	108,670	50	Net 30 days	Note 1	Note 1	13,079	68	
Zhengzhou Jusda Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	214,612	27	Net 30 days	Note 1	Note 1	26,798	13	
Mexus Solutions Inc.	Simply Smart Limited	Subsidiary	Sales	162,972	69	Payment term 30 days	Note 1	Note 1	83,430	94	
Foxconn Precision Electronics (Taiwan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	404,851,717	97	Net 90 days	Note 1	Note 1	122,667,184	97	
Foxconn Precision Electronics (Taiwan) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	9,119,270	2	Net 90 days	Note 1	Note 1	3,575,338	3	
Foxconn Precision Electronics (Taiwan) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	321,064	-	Net 90 days	Note 1	Note 1	(35,691)	-	
Simply Smart Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	411,427	2	Net 90 days	Note 1	Note 1	113,698	3	
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	Sales	1,075,103	5	Net 60 days	Note 1	Note 1	310,948	8	
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	15,580,221	77	Net 60 days	Note 1	Note 1	468,407	12	
Simply Smart Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	368,700	2	Net 60 days	Note 1	Note 1	102,543	3	
Simply Smart Limited	Fusing International Inc.	Subsidiary	Sales	236,287	1	Net 60 days	Note 1	Note 1	243,502	6	
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	Sales	2,482,637	12	Net 60 days	Note 1	Note 1	2,091,657	54	
Scientific-Atlanta De Mexico S. De R. L. De C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,229,882	100	Payment term 60 days	Note 1	Note 1	544,411	100	
Fujian Technology (Jiyuan) Co., Ltd.	Fujian precision electronics (Zhengzhou) Co., Ltd	Subsidiary	Sales	160,430	-	Net 90 days	Note 1	Note 1	11,731	-	
Fujian Technology (Jiyuan) Co., Ltd.	Fujian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	119,720	-	Net 60 days	Note 1	Note 1	54,405	-	

Differences in transaction terms compared to third party transactions

Transaction		Notes/accounts receivable (payable)									
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	\$ 39,775,907	96	Net 90 days	Note 1	Note 1	\$ 17,711,601	95	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	437,975	1	60 days after validation	Note 1	Note 1	243,258	1	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	592,360	1	Net 30 days	Note 1	Note 1	243,710	1	
Hongfujin Precision Industry (Hengyang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	584,323	80	Net 90 days	Note 1	Note 1	200,442	78	
Foxconn Interconnect Technology Limited	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	454,409	-	Payment term 90 days	Note 1	Note 1	129,714	1	
Foxconn Interconnect Technology Limited	Fu Ding Precision Components (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,514,230	1	Payment term 60 days	Note 1	Note 1	425,624	2	
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	3,471,930	3	Payment term 60 days	Note 1	Note 1	536,536	2	
Foxconn Interconnect Technology Limited	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	184,779	-	Payment term 90 days	Note 1	Note 1	39,920	-	
Foxconn Interconnect Technology Limited	Fuyu Electrical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	890,287	1	Payment term 60 days	Note 1	Note 1	162,789	1	
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	2,138,115	2	Payment term 90 days	Note 1	Note 1	302,654	1	
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	251,146	-	Payment term 90 days	Note 1	Note 1	123,020	-	
Foxconn Interconnect Technology Limited	Huaian Fullitong Trading Co., Ltd.	Subsidiary	Sales	1,107,747	1	Payment term 60 days	Note 1	Note 1	340,984	1	
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	330,855	-	Payment term 90 days	Note 1	Note 1	178,802	1	
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	1,248,546	1	Payment term 90 days	Note 1	Note 1	357,940	1	
Foxconn Interconnect Technology Limited	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	432,715	-	Payment term 90 days	Note 1	Note 1	79,503	-	
Foxconn Interconnect Technology Limited	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Subsidiary	Sales	223,826	-	Payment term 60 days	Note 1	Note 1	117,462	-	
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,053,696	2	Payment term 60 days	Note 1	Note 1	405,017	2	
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	Sales	8,605,565	7	Payment term 60 days	Note 1	Note 1	2,080,388	8	
Foxconn Interconnect Technology Limited	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	271,846	-	Payment term 90 days	Note 1	Note 1	16,717	-	
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd	Subsidiary	Sales	8,158,169	7	Payment term 90 days	Note 1	Note 1	1,088,241	4	
Foxconn Interconnect Technology Limited	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	426,026	-	Payment term 90 days	Note 1	Note 1	150,666	1	

Differences in transaction terms compared to third party transactions

Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Notes/accounts receivable (payable)	
									Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Foxconn Interconnect Technology Limited	Shenzhen Fuliian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	\$ 375,396	-	Payment term 90 days	Note 1	Note 1	\$ 66,142	-
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	648,319	1	Payment term 96 days	Note 1	Note 1	81,656	-
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	Sales	5,440,990	5	Payment term 60 days	Note 1	Note 1	2,366,653	10
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	1,123,013	1	Payment term 90 days	Note 1	Note 1	124,455	1
Foxconn Interconnect Technology Limited	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	468,532	-	Payment term 90 days	Note 1	Note 1	145,859	1
Foxconn Interconnect Technology Limited	General Interface Solution Limited	Affiliate	Purchases	101,626	-	Payment term 30 days	Note 1	Note 1	-	-
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	Sales	930,341	1	Payment term 90 days	Note 1	Note 1	245,650	1
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	Sales	872,402	1	Payment term 90 days	Note 1	Note 1	426,362	2
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Sales	324,059	-	Payment term 90 days	Note 1	Note 1	73,500	-
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Purchases	1,775,004	2	Payment term 30 days	Note 1	Note 1	-	-
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	Sales	1,346,034	1	Payment term 90 days	Note 1	Note 1	485,123	2
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	Sales	627,833	1	Payment term 90 days	Note 1	Note 1	104,182	-
Foxconn Interconnect Technology Limited	Qingding Precision Electronics (HuaiAn) Co., Ltd.	Affiliate	Sales	123,777	-	Payment term 90 days	Note 1	Note 1	37,117	-
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	1,118,006	1	Payment term 90 days	Note 1	Note 1	339,084	1
Sciencibiz Consulting Inc.	Fg Innovation Company Limited	Subsidiary	Sales	266,674	45	Net 60 days	Note 1	Note 1	101,607	55
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	57,444,028	98	Payment term 60 days	Note 1	Note 1	15,898,536	100
1st special material international holdings limited	Lankao YuFu Precision Technology Co., Ltd.	Subsidiary	Sales	101,334	88	Payment term 90 days	Note 1	Note 1	21,310	80
Fit Electronics, Inc.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	719,790	9	Payment term 60 days	Note 1	Note 1	70,923	16
Jusda International Limited	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	321,673	1	Net 60 days	Note 1	Note 1	42,671	1
Jusda International Limited	Jusda International Logistics (Taiwan) Co., Ltd.	Subsidiary	Sales	188,352	1	Net 60 days	Note 1	Note 1	138,882	2
Jusda International Limited	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	121,306	1	Net 60 days	Note 1	Note 1	64,396	1

Differences in transaction terms compared to third party transactions

Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Transaction			Notes/accounts receivable (payable)		
						Unit price	Credit term	Balance	Unit price	Credit term	Balance
Jusda International Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	\$ 130,514	1	Net 60 days	Note 1	\$ 37,399	1	Percentage of total notes/accounts receivable (payable)	1
Jusda International Limited	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	376,623	2	Net 180 days	Note 1	7,041	-		
Jusda International Limited	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	795,354	3	Net 180 days	Note 1	82,403	1		
Jusda International Limited	Fusing International Inc.	Subsidiary	Sales	504,850	2	Payment term 30 days	Note 1	128,728	2		
Jusda International Limited	Competition Team Ireland Limited	Subsidiary	Sales	315,638	1	Net 60 days	Note 1	35,956	1		
Jusda International Limited	Jusda Europe S.R.O.	Subsidiary	Sales	143,922	1	Net 180 days	Note 1	15,404	-		
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	Sales	5,847,448	25	Net 180 days	Note 1	1,380,827	25		
Jusda International Limited	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	113,668	-	Net 60 days	Note 1	87,004	2		
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,945,067	8	Net 60 days	Note 1	408,728	7		
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiary	Sales	229,951	1	Net 180 days	Note 1	456,799	8		
Jusda International Limited	Fortunebay Technology Pte Ltd.	Subsidiary	Sales	190,438	1	Net 30 days	Note 1	67,526	1		
Jusda International Limited	Bang Tai International Logistics Co., Limited	Subsidiary	Sales	260,684	1	Net 180 days	Note 1	68,691	1		
Jusda International Limited	Joyspeed Global Cargo China Limited	Subsidiary	Sales	1,570,605	7	Net 180 days	Note 1	1,102,860	20		
Jusda International Limited	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	Sales	220,223	1	Net 180 days	Note 1	-	-		
Jusda International Limited	InnoLux Corporation	Other related party	Sales	317,936	1	Net 90 days	Note 1	33,551	1		
Jusda International Limited	InnoLux USA Inc.	Other related party	Sales	1,964,806	8	Net 30 days	Note 1	353,442	6		
Jusda International Limited	CarUX Technology Inc.	Other related party	Sales	129,001	1	Net 90 days	Note 1	16,764	-		
Chongqing Hongteng Technology Co., Ltd.	Foxxconn Interconnect Technology Limited	Subsidiary	Sales	942,085	97	Payment term 60 days	Note 1	41,693	100		
Chongqing Jingmei Precision Electronic Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	6,778,734	100	90 days after validation	Note 1	864,735	100		
Kunshan Fuchengke Precision Electronic Co., Ltd.	Fuyu Electronic Technology (Huaian) Co., Ltd.	Subsidiary	Sales	298,073	3	Net 90 days	Note 1	111,701	7		
Kunshan Fuchengke Precision Electronic Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	372,747	5	90 days after validation	Note 1	(93,657)	(6)		

Differences in transaction terms compared to third party transactions

Transaction		Notes/accounts receivable (payable)									
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
eCMMS Precision Singapore Pte. Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	\$ 155,772	-	Net 90 days	Note 1	Note 1	\$ 8,681	-	-
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	Sales	43,357,301	33	Payment term 75 days	Note 1	Note 1	8,006,196	28	28
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology Mexico S.A. de C.V.	Subsidiary	Sales	109,420	-	Net 120 days	Note 1	Note 1	95,717	-	-
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	11,496,924	9	Net 120 days	Note 1	Note 1	4,786,053	17	17
eCMMS Precision Singapore Pte. Ltd.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	357,800	-	Net 30 days	Note 1	Note 1	368,726	1	1
eCMMS Precision Singapore Pte. Ltd.	Eson Precision Industry (Singapore) Pte. Ltd.	Affiliate	Purchases	1,833,020	1	Payment term 30 days	Note 1	Note 1	(296,508)	(2)	(2)
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. De C.V.	Affiliate	Sales	1,230,765	1	Net 75 days	Note 1	Note 1	623,743	2	2
eCMMS Precision Singapore Pte. Ltd.	Sharp Electronics Corporation	Affiliate	Sales	325,096	-	Payment term 40 days	Note 1	Note 1	36,365	-	-
Chengdu Fulian Zhuren Technology Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	205,738	89	Net 90 days	Note 1	Note 1	41,071	97	97
Jinchen Hongren Technology Co., Ltd.	Fulian precision electronics (Zhengzhou) Co., Ltd	Subsidiary	Sales	107,442	8	Payment term 90 days	Note 1	Note 1	56,054	12	12
Jinchen Hongren Technology Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	Sales	515,921	40	Payment term 90 days	Note 1	Note 1	114,743	25	25
New Wing Interconnect Technology (Bac Giang) Co., Ltd	Foxconn Interconnect Technology Limited	Subsidiary	Sales	41,917,746	96	Payment term 60 days	Note 1	Note 1	10,590,222	99	99
New Wing Interconnect Technology (Bac Giang) Co., Ltd	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	399,716	1	Payment term 60 days	Note 1	Note 1	79,344	1	1
Zhengyilonghua Special Material (Shenzhen) Co., Ltd.	Lankao YuFu Precision Technology Co., Ltd.	Subsidiary	Sales	109,897	46	Net 360 days	Note 1	Note 1	54,045	55	55
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	141,684	28	Payment term 90 days	Note 1	Note 1	17,026	15	15
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	187,244	38	Payment term 90 days	Note 1	Note 1	37,167	33	33
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	4,272,276	3	Net 90 days	Note 1	Note 1	735,864	3	3
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	68,478,569	47	Net 90 days	Note 1	Note 1	3,832,971	16	16
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	5,604,048	4	Net 45 days	Note 1	Note 1	1,942,697	8	8
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	1,535,002	1	Payment term 45 days	Note 1	Note 1	153,794	1	1
Ingrasys (Singapore) Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	219,854	-	Payment term 90 days	Note 1	Note 1	218,704	1	1

Differences in transaction terms compared to third party transactions

Transaction		Notes/accounts receivable (payable)									
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	\$ 5,939,382	4	Net 90 days	Note 1	Note 1	\$ 1,095,789	4	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,531,873	2	Payment term 60 days	Note 1	Note 1	1,879,072	8	
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	15,871,874	11	Payment term 60 days	Note 1	Note 1	4,062,896	17	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	7,292,852	5	Net 45 days	Note 1	Note 1	1,714,990	7	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	2,879,786	2	Payment term 30 days	Note 1	Note 1	1,137,781	5	
Foxconn Industrial Internet Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	186,978	25	Payment term 90 days	Note 1	Note 1	94,981	31	
Foxconn Industrial Internet Co., Ltd.	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	145,808	19	Payment term 90 days	Note 1	Note 1	39,884	13	
Foxconn Oe Technologies Singapore Pte. Ltd.	Foxconn Cz S.R.O.	Subsidiary	Sales	188,191	3	Payment term 90 days	Note 1	Note 1	4,251	-	
Foxconn Oe Technologies Singapore Pte. Ltd.	Foxconn Oe Technologies Inc.	Subsidiary	Sales	807,871	11	Payment term 60 days	Note 1	Note 1	361,052	29	
Foxconn Oe Technologies Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	110,487	1	Payment term 90 days	Note 1	Note 1	23,890	2	
Fulian Precision Electronics (Guiyang) Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	325,589	10	Net 30 days	Note 1	Note 1	327,796	25	
Fulian Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,016,648	90	Net 30 days	Note 1	Note 1	984,908	75	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian precision electronics (Zhengzhou) Co., Ltd	Subsidiary	Sales	1,661,352	2	Payment term 90 days	Note 1	Note 1	783,593	3	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,973,108	2	Payment term 90 days	Note 1	Note 1	1,104,057	4	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	809,935	1	Payment term 30 days	Note 1	Note 1	-	-	
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	102,488,540	95	Net 30 days	Note 1	Note 1	24,849,928	92	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Hebei) Co., Ltd.	Subsidiary	Sales	114,415	-	Net 30 days	Note 1	Note 1	16,289	-	
Ur Materials Industry (Shenzhen) Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	182,208	8	Payment term 90 days	Note 1	Note 1	52,673	13	
Fulian Technology (Jincheng) Co., Ltd.	Fulian precision electronics (Zhengzhou) Co., Ltd	Subsidiary	Sales	549,006	2	Payment term 90 days	Note 1	Note 1	153,701	2	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	762,513	2	Payment term 90 days	Note 1	Note 1	675,439	9	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd	Subsidiary	Sales	505,164	1	Payment term 90 days	Note 1	Note 1	177,362	2	

Differences in transaction terms compared to third party transactions

Transaction		Notes/accounts receivable (payable)									
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	\$ 599,219	2	Payment term 90 days	Note 1	Note 1	\$ 457,737	6	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	980,144	3	Payment term 90 days	Note 1	Note 1	559,988	7	
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	Sales	29,277,573	87	Payment term 90 days	Note 1	Note 1	5,018,233	66	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	266,358	1	Payment term 90 days	Note 1	Note 1	36,617	-	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Hebei) Co., Ltd.	Subsidiary	Sales	108,948	-	Payment term 90 days	Note 1	Note 1	42,043	1	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	615,032	2	Payment term 90 days	Note 1	Note 1	391,713	5	
Lankao Yufu Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd	Subsidiary	Sales	107,707	2	Net 45 days	Note 1	Note 1	35,155	2	
Lankao Yufu Precision Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	200,289	3	Net 60 days	Note 1	Note 1	102,520	5	
Lankao Yufu Precision Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	5,014,224	80	Net 60 days	Note 1	Note 1	1,304,359	67	
Foxconn Precision International Limited	Fulian precision electronics (Zhengzhou) Co., Ltd	Subsidiary	Sales	218,066	-	Net 30 days	Note 1	Note 1	68,496	-	
Foxconn Precision International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	202,445	-	Net 30 days	Note 1	Note 1	111,272	-	
Foxconn Precision International Limited	Fulian Yuzhan Technology (Henan) Co., Ltd	Subsidiary	Sales	154,765	-	Net 30 days	Note 1	Note 1	43,273	-	
Foxconn Precision International Limited	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	135,672	-	Net 30 days	Note 1	Note 1	14,129	-	
Foxconn Precision International Limited	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	172,170	-	Net 30 days	Note 1	Note 1	78,341	-	
Foxconn Precision International Limited	Foxconn Technology Pte. Ltd.	Affiliate	Sales	196,364	-	Net 30 days	Note 1	Note 1	26,987	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	2,123,835	1	Net 90 days	Note 1	Note 1	334,616	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian precision electronics (Zhengzhou) Co., Ltd	Subsidiary	Sales	3,093,263	1	Payment term 90 days	Note 1	Note 1	2,282,370	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	3,178,812	1	30 days after validation	Note 1	Note 1	1,717,782	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd	Subsidiary	Sales	3,855,068	1	Payment term 90 days	Note 1	Note 1	2,923,082	2	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	2,198,018	1	Net 30 days	Note 1	Note 1	839,906	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	31,635,891	10	Payment term 30 days	Note 1	Note 1	18,502,083	12	

Differences in transaction terms compared to third party transactions

Transaction		Notes/accounts receivable (payable)									
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	\$ 3,339,539	1	Net 30 days	Note 1	Note 1	\$ 2,243,508	1	
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	248,246,733	81	Payment term 30 days	Note 1	Note 1	120,812,607	78	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	643,017	-	Payment term 90 days	Note 1	Note 1	542,619	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	1,666,740	1	Net 90 days	Note 1	Note 1	1,054,290	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	846,970	-	Net 90 days	Note 1	Note 1	740,712	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhou Kou) Co., Ltd.	Subsidiary	Sales	1,256,888	-	Net 90 days	Note 1	Note 1	698,351	-	
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	1,265,527	34	Payment term 90 days	Note 1	Note 1	324,567	16	
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	2,433,503	65	Payment term 90 days	Note 1	Note 1	1,670,584	83	
Fulian Fuyi Precision Industry (Dongguan) Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	179,428	100	Net 90 days	Note 1	Note 1	21,960	100	
Competition Team Technology Mexico S.A. De C.V.	Sharp Corporation Mexico, S.A. De C.V.	Affiliate	Sales	213,204	68	Payment term 90 days	Note 1	Note 1	138,298	57	
Jusda Europe S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	180,932	9	Payment term 45 days	Note 1	Note 1	38,721	11	
Jusda Europe S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	747,719	37	Payment term 45 days	Note 1	Note 1	121,933	33	
Jusda Europe S.R.O.	Foxconn Technology Cz S.R.O.	Subsidiary	Sales	121,234	6	Payment term 45 days	Note 1	Note 1	26,300	7	
Jusda Europe S.R.O.	Global Services Solutions S.R.O.	Subsidiary	Sales	129,333	6	Payment term 45 days	Note 1	Note 1	5,356	1	
Jusda Europe S.R.O.	Belkin International, Inc.	Subsidiary	Sales	104,460	5	Payment term 45 days	Note 1	Note 1	-	-	
BaiChang Technology Service(Tianjin) CO.LTD.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	155,331	100	Net 90 days	Note 1	Note 1	74,979	100	
Sharp Jusda Logistics Corporation	Jusda International Limited	Subsidiary	Sales	120,218	1	Payment term 150 days	Note 1	Note 1	39,350	1	
Sharp Jusda Logistics Corporation	Sharp Jusda Logistics (Germany) Gmbh	Subsidiary	Sales	190,458	1	Payment term 30 days	Note 1	Note 1	118,647	3	
Sharp Jusda Logistics Corporation	Sharp Jusda Logistics Corporation (US)	Subsidiary	Sales	1,326,229	7	Net 30 days	Note 1	Note 1	997,781	28	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Sales	6,782,679	37	Payment term 30 days	Note 1	Note 1	796,421	22	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Purchases	4,992,652	28	Payment term 30 days	Note 1	Note 1	(603,873)	(17)	

Differences in transaction terms compared to third party transactions

Transaction		Notes/accounts receivable (payable)									
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Sharp Jusda Logistics Corporation	Sharp Energy Solutions Corporation	Affiliate	Sales	\$ 275,574	2	Payment term 30 days	Note 1	Note 1	\$ 31,130	1	
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	Sales	1,849,593	10	Payment term 30 days	Note 1	Note 1	205,363	6	
Sharp Jusda Logistics Corporation	Sakai Display Products Corporation	Affiliate	Sales	168,519	1	Payment term 90 days	Note 1	Note 1	93,795	3	
Sharp Jusda Logistics Corporation	Sharp Hong Kong Limited	Affiliate	Sales	200,049	1	Payment term 30 days	Note 1	Note 1	16,398	-	
Sharp Jusda Logistics Corporation	Sharp (Philis.) Corporation	Affiliate	Sales	224,772	1	Payment term 30 days	Note 1	Note 1	107,924	3	
Sharp Jusda Logistics Corporation	Sharp Appliances (Thailand) Ltd.	Affiliate	Sales	185,512	1	Payment term 30 days	Note 1	Note 1	3,820	-	
Sharp Jusda Logistics Corporation	Sharp Electronics (Malaysia) Sdn. Bhd.	Affiliate	Sales	102,621	1	Payment term 30 days	Note 1	Note 1	13,134	-	
Sharp Jusda Logistics Corporation	Sharp Middle East Free Zone Establishment	Affiliate	Sales	130,414	1	Payment term 30 days	Note 1	Note 1	4,559	-	
Sharp Jusda Logistics Corporation	Sharp Electronics Corporation	Affiliate	Purchases	104,020	1	Net 7 days	Note 1	Note 1	(24,901)	(1)	
Sharp Jusda Logistics Corporation	Dynabook Inc.	Affiliate	Sales	268,425	1	Payment term 30 days	Note 1	Note 1	39,876	1	
Sharp Jusda Logistics Corporation	Sharp Nec Display Solutions, Ltd.	Affiliate	Sales	133,691	1	Payment term 40 days	Note 1	Note 1	16,162	-	
Sharp Jusda Logistics Corporation	Sharp Nec Display Solutions Europe GmbH	Affiliate	Sales	306,427	2	Net 30 days	Note 1	Note 1	38,185	1	
Henan Fuchi Technology Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	12,388,084	2	Payment term 90 days	Note 1	Note 1	3,910,158	3	
Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	624,789,458	94	Payment term 90 days	Note 1	Note 1	107,125,467	94	
Henan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	23,234,250	4	Payment term 90 days	Note 1	Note 1	3,417,397	3	
Shenzhen Fuliang Fugui Precision Industry Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	1,563,479	1	Net 90 days	Note 1	Note 1	612,271	1	
Shenzhen Fuliang Fugui Precision Industry Co., Ltd.	Foxconn Technology Group Co., Ltd	Subsidiary	Sales	320,212	-	Net 90 days	Note 1	Note 1	89,747	-	
Shenzhen Fuliang Fugui Precision Industry Co., Ltd.	Fuliang Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	149,588	-	Net 60 days	Note 1	Note 1	74,174	-	
Shenzhen Fuliang Fugui Precision Industry Co., Ltd.	Nanning Fuliang Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	2,209,341	1	Net 90 days	Note 1	Note 1	434,192	1	
Shenzhen Fuliang Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	Sales	65,126,910	32	Net 90 days	Note 1	Note 1	4,179,663	9	
Shenzhen Fuliang Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	Sales	132,178,681	65	Net 90 days	Note 1	Note 1	43,258,343	89	

Differences in transaction terms compared to third party transactions

Transaction		Notes/accounts receivable (payable)					Notes/accounts receivable (payable)		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Garuda International Limited	Affiliate	Purchases	\$ 513,159	1	Net 90 days	Note 1	Note 1	(\$ 154,529)	(1)	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	424,018	-	Net 90 days	Note 1	Note 1	(83,338)	-	
Cloud Network Technology Singapore Pte. Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Subsidiary	Sales	285,882	-	Net 60 days	Note 1	Note 1	53,089	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	512,386	-	Payment term 30 days	Note 1	Note 1	259,926	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	32,508,516	3	Net 60 days	Note 1	Note 1	1,691,667	4	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology Group Co., Ltd	Subsidiary	Sales	214,361	-	Net 60 days	Note 1	Note 1	36,509	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Cz S.R.O.	Subsidiary	Sales	16,355,572	1	Net 180 days	Note 1	Note 1	12,230,497	3	
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	32,956,709	3	Net 90 days	Note 1	Note 1	1,335,768	-	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujun Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	930,754	-	Net 60 days	Note 1	Note 1	225,462	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	694,665	-	Net 60 days	Note 1	Note 1	630,740	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology Cz S.R.O.	Subsidiary	Sales	106,058	-	Net 45 days	Note 1	Note 1	10,411	-	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	16,542,590	1	Payment term 90 days	Note 1	Note 1	3,762,252	1	
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	12,599,716	1	Net 90 days	Note 1	Note 1	2,879,690	1	
Cloud Network Technology Singapore Pte. Ltd.	Profit New Limited	Subsidiary	Sales	396,999	-	Payment term 30 days	Note 1	Note 1	156,995	-	
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	Sales	1,174,207	-	Payment term 30 days	Note 1	Note 1	608,097	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	7,373,101	1	Net 90 days	Note 1	Note 1	4,417,723	1	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Guiyang) CO., Ltd.	Subsidiary	Sales	2,093,059	-	Net 60 days	Note 1	Note 1	949,128	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	72,540,178	6	Payment term 30 days	Note 1	Note 1	73,740,848	17	
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	12,498,989	1	Net 60 days	Note 1	Note 1	1,877,965	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	101,822	-	Net 45 days	Note 1	Note 1	22,649	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	64,852,201	5	Net 180 days	Note 1	Note 1	51,128,962	12	

Differences in transaction terms compared to third party transactions

Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Transaction			Notes/accounts receivable (payable)			
				Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	Sales	\$ 495,432	-	Payment term 30 days	Note 1	Note 1	\$ 109,731	-
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	68,903,522	5	Payment term 90 days	Note 1	Note 1	42,283,725	10
Cloud Network Technology Singapore Pte. Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	2,292,785	-	Net 60 days	Note 1	Note 1	543,500	-
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	48,927,849	4	Net 60 days	Note 1	Note 1	11,951,594	3
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Moebg Industria De Electronicos Ltda.	Subsidiary	Sales	416,525	-	Net 120 days	Note 1	Note 1	92,211	-
Cloud Network Technology Singapore Pte. Ltd.	CyberTAN Technology Inc.	Affiliate	Sales	141,704	-	Net 60 days	Note 1	Note 1	33,470	-
Cloud Network Technology Singapore Pte. Ltd.	CyberTAN Technology Inc.	Affiliate	Purchases	1,272,759	-	Net 75 days	Note 1	Note 1	(627,884)	-
Cloud Network Technology Singapore Pte. Ltd.	FTP Technology Inc.	Affiliate	Purchases	480,386	-	Payment term 90 days	Note 1	Note 1	(192,764)	-
Cloud Network Technology Singapore Pte. Ltd.	Garuda International Limited	Affiliate	Purchases	787,862	-	Net 90 days	Note 1	Note 1	(179,477)	-
Cloud Network Technology Singapore Pte. Ltd.	Boardtek Electronics Corporation	Affiliate	Purchases	198,154	-	Payment term 90 days	Note 1	Note 1	(47,752)	-
Cloud Network Technology Singapore Pte. Ltd.	Sharp Corporation	Affiliate	Sales	536,190	-	Payment term 60 days	Note 1	Note 1	515	-
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	172,452	-	Payment term 60 days	Note 1	Note 1	68,452	-
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	3,815,778	7	Payment term 60 days	Note 1	Note 1	903,817	9
Cloud Network Technology Kft.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	198,438	-	Payment term 60 days	Note 1	Note 1	23,862	-
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	Sales	33,242,512	98	Net 30 days	Note 1	Note 1	18,373,206	97
Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	729,747	2	Net 30 days	Note 1	Note 1	536,311	3
Fulian Technology (Shaanxi) Co., Ltd.	Fulian precision electronics (Zhengzhou) Co., Ltd	Subsidiary	Sales	406,367	1	Net 90 days	Note 1	Note 1	120,975	1
Fulian Technology (Shaanxi) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	105,965	-	Net 90 days	Note 1	Note 1	49,955	-
Fulian Technology (Shaanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	346,137	1	Net 30 days	Note 1	Note 1	118,225	1
Fulian Technology (Shaanxi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd	Subsidiary	Sales	505,409	2	Net 90 days	Note 1	Note 1	211,432	2
Fulian Technology (Shaanxi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	5,862,397	19	Net 30 days	Note 1	Note 1	466,348	4

Differences in transaction terms compared to third party transactions

Transaction		Notes/accounts receivable (payable)									
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	\$ 747,494	2	Net 90 days	Note 1	Note 1	\$ 508,085	4	
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	19,705,786	65	Net 45 days	Note 1	Note 1	6,559,361	57	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	407,943	1	Net 90 days	Note 1	Note 1	11,335	-	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	2,198,636	7	Net 90 days	Note 1	Note 1	1,569,809	14	
Fulian Technology (Shanxi) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	3,399,522	15	Payment term 90 days	Note 1	Note 1	(3,307,960)	(34)	
Cloud Network Technology USA Inc.	Foxconn Cz S.R.O.	Subsidiary	Sales	138,167	-	Net 45 days	Note 1	Note 1	24,702	-	
Cloud Network Technology USA Inc.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	956,658	-	Payment term 90 days	Note 1	Note 1	222,395	1	
Cloud Network Technology USA Inc.	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	123,429	-	Payment term 30 days	Note 1	Note 1	12,558	-	
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	10,773,087	5	Payment term 30 days	Note 1	Note 1	5,149,162	15	
Cloud Network Technology USA Inc.	Nsg Technology Inc.	Subsidiary	Sales	209,256	-	Net 30 days	Note 1	Note 1	33,450	-	
IPL International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	939,051	-	Payment term 30 days	Note 1	Note 1	362,516	-	
IPL International Limited	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	529,952	-	Payment term 30 days	Note 1	Note 1	127,716	-	
IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	447,319,779	86	Payment term 30 days	Note 1	Note 1	82,783,419	53	
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,360,788	-	Payment term 30 days	Note 1	Note 1	267,320	-	
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	71,400,798	14	Payment term 30 days	Note 1	Note 1	72,835,833	46	
IPL International Limited	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	556,205	-	Payment term 30 days	Note 1	Note 1	289,476	-	
IPL International Limited	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	575,198	-	Payment term 30 days	Note 1	Note 1	429,099	-	
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	Sales	925,663	26	Payment term 30 days	Note 1	Note 1	435,747	46	
Jusda Supply Chain Management Corporation	Belkin International, Inc.	Subsidiary	Sales	139,486	4	Payment term 30 days	Note 1	Note 1	1,292	-	
Jusda Supply Chain Management Corporation	FII USA Inc.	Subsidiary	Sales	193,253	5	Payment term 30 days	Note 1	Note 1	105,372	11	
Jusda Supply Chain Management Corporation	Smart Technologies Inc.	Subsidiary	Sales	118,467	3	Payment term 45 days	Note 1	Note 1	30,127	3	

Differences in transaction terms compared to third party

Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Transaction			Notes/accounts receivable (payable)		
						Unit price	Credit term	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Huaian Fultong Trading Co., Ltd.	Subsidiary	Sales	\$ 366,497	27	Payment term 90 days	Note 1	Note 1	\$ 4,201	2	
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	192,326	14	Payment term 60 days	Note 1	Note 1	22,720	8	
Afe, Inc.	FII USA Inc.	Subsidiary	Sales	116,873	71	Payment term 30 days	Note 1	Note 1	149,775	60	
Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	53,312,506	100	Net 60 days	Note 1	Note 1	2,854,016	99	
Fortunebay Technology Pte. Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Subsidiary	Sales	958,771	3	Net 45 days	Note 1	Note 1	148,532	3	
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	999,535	3	Net 45 days	Note 1	Note 1	106,587	2	
Fortunebay Technology Pte. Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	124,476	-	Net 45 days	Note 1	Note 1	1,798	-	
Fortunebay Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	2,459,619	7	Net 45 days	Note 1	Note 1	93,351	2	
Fortunebay Technology Pte. Ltd.	Bharat Fih Limited	Subsidiary	Sales	278,594	1	Net 60 days	Note 1	Note 1	67,363	1	
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,091,822	3	Payment term 90 days	Note 1	Note 1	390,170	8	
Fortunebay Technology Pte. Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	319,266	1	Net 45 days	Note 1	Note 1	18,716	-	
Fortunebay Technology Pte. Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	108,797	-	Net 45 days	Note 1	Note 1	11,266	-	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	106,750	-	Net 45 days	Note 1	Note 1	6,476	-	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	102,778	-	Net 45 days	Note 1	Note 1	28,165	1	
Fortunebay Technology Pte. Ltd.	Futaohua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,630,645	5	Net 45 days	Note 1	Note 1	234,618	5	
Fortunebay Technology Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	844,815	2	Net 45 days	Note 1	Note 1	59,736	1	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	6,011,287	17	Net 45 days	Note 1	Note 1	934,580	19	
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	2,166,672	6	Net 45 days	Note 1	Note 1	622,844	13	
Fortunebay Technology Pte. Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	130,281	-	Net 45 days	Note 1	Note 1	25,593	1	
Fortunebay Technology Pte. Ltd.	New Wing Interconnect Technology (Bac Giang) Co., Ltd	Subsidiary	Sales	243,701	1	Net 45 days	Note 1	Note 1	14,452	-	
Fortunebay Technology Pte. Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	4,107,838	12	Net 45 days	Note 1	Note 1	470,929	10	

Differences in transaction terms compared to third party transactions

Transaction		Notes/accounts receivable (payable)									
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	\$ 2,709,822	8	Net 45 days	Note 1	Note 1	\$ 635,338	13	
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	4,086,727	12	Net 45 days	Note 1	Note 1	577,240	12	
Fortunebay Technology Pte. Ltd.	Taiyuan Fuchui Technology Co., Ltd.	Subsidiary	Sales	993,950	3	Net 45 days	Note 1	Note 1	144,603	3	
Fortunebay Technology Pte. Ltd.	Nsg Technology Inc.	Subsidiary	Sales	124,322	-	Net 45 days	Note 1	Note 1	17,125	-	
Fortunebay Technology Pte. Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	145,302	-	Net 45 days	Note 1	Note 1	18,085	-	
Fortunebay Technology Pte. Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	231,904	1	Net 45 days	Note 1	Note 1	42,965	1	
Fortunebay Technology Pte. Ltd.	Interface Technology (Chengdu) Co., Ltd.	Affiliate	Sales	391,524	1	Net 45 days	Note 1	Note 1	8,748	-	
Fortunebay Technology Pte. Ltd.	Inmolux Corporation	Other related party	Sales	159,049	-	Net 45 days	Note 1	Note 1	39,958	1	
Fortunebay Technology Pte. Ltd.	Ningbo Inmolux Optoelectronics Ltd.	Other related party	Sales	113,452	-	Net 45 days	Note 1	Note 1	62,333	1	
Fortunebay Technology Pte. Ltd.	Goldtek Technology Co., Ltd.	Affiliate	Sales	155,176	-	Net 45 days	Note 1	Note 1	102	-	
Fortunebay Technology Pte. Ltd.	Goldtek Technology (Shenzhen) Co., Ltd.	Affiliate	Sales	127,833	-	Net 45 days	Note 1	Note 1	33,505	1	
Fortunebay Technology Pte. Ltd.	Ennoconn (Suzhou) Technology Co., Ltd.	Affiliate	Sales	282,067	1	Net 45 days	Note 1	Note 1	11,843	-	
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	6,757,612	97	Net 90 days	Note 1	Note 1	4,879,743	99	
Fulian Technology (Wuhan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	205,654	3	Payment term 30 days	Note 1	Note 1	73,551	1	
Fulian Technology (Hebi) Co., Ltd.	Fulian precision electronics (Zhengzhou) Co., Ltd	Subsidiary	Sales	1,269,624	14	Payment term 90 days	Note 1	Note 1	600,664	17	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	1,449,284	16	Payment term 90 days	Note 1	Note 1	705,035	20	
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd	Subsidiary	Sales	1,835,579	20	Payment term 90 days	Note 1	Note 1	812,547	23	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	1,176,077	13	Payment term 90 days	Note 1	Note 1	402,738	11	
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	250,641	3	Payment term 90 days	Note 1	Note 1	194,359	5	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	382,701	4	Payment term 90 days	Note 1	Note 1	137,527	4	
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	1,567,312	17	Payment term 90 days	Note 1	Note 1	290,925	8	

Differences in transaction terms compared to third party transactions

Transaction		Notes/accounts receivable (payable)									
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	\$ 263,175	3	Payment term 90 days	Note 1	Note 1	\$ 87,531	2	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	345,108	4	Payment term 90 days	Note 1	Note 1	130,526	4	
Fulian Technology (Hebi) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	517,943	6	Payment term 90 days	Note 1	Note 1	224,088	6	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian precision electronics (Zhengzhou) Co., Ltd	Subsidiary	Sales	112,116	6	Payment term 90 days	Note 1	Note 1	17,582	4	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	103,139	5	Net 30 days	Note 1	Note 1	17,452	4	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd	Subsidiary	Sales	145,850	7	Payment term 90 days	Note 1	Note 1	44,533	9	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	352,646	18	Net 60 days	Note 1	Note 1	39,222	8	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	118,966	6	Payment term 30 days	Note 1	Note 1	23,568	5	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	168,869	9	Payment term 30 days	Note 1	Note 1	10,921	2	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	152,461	8	Net 30 days	Note 1	Note 1	40,387	9	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	103,422	5	Net 90 days	Note 1	Note 1	10,459	2	
Sharp Jusda Logistics Malaysia Sdn. Bhd.	Sharp Electronics (Malaysia) Sdn. Bhd.	Affiliate	Sales	223,343	78	Payment term 30 days	Note 1	Note 1	13,755	66	
Sharp Jusda Logistics (Hong Kong) Co., Ltd.	Sharp Corporation	Affiliate	Sales	365,457	50	Payment term 30 days	Note 1	Note 1	-	-	
Sharp Jusda Logistics (Hong Kong) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	368,290	50	Payment term 30 days	Note 1	Note 1	-	-	
Triple Win Technology (Jincheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	3,132,133	68	Payment term 90 days	Note 1	Note 1	126,410	25	
Triple Win Technology (Jincheng) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	1,182,977	26	Payment term 90 days	Note 1	Note 1	182,305	35	
Hcc Teletron (HK) Technology Co., Limited	Fusing International Inc.	Subsidiary	Sales	135,185	19	Net 45 days	Note 1	Note 1	-	-	
Hcc Teletron (HK) Technology Co., Limited	Foxxconn Technology Co., Ltd.	Affiliate	Purchases	142,991	22	Net 30 days	Note 1	Note 1	(15,307)	(20)	
Likom De Mexico S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	522,665	100	Payment term 30 days	Note 1	Note 1	51,797	100	
Bangtai International Logistics Co., Ltd.	Mega Well Limited	Subsidiary	Sales	133,019	7	Net 60 days	Note 1	Note 1	91,132	20	
Bangtai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	462,251	23	Net 60 days	Note 1	Note 1	302,691	65	

Differences in transaction terms compared to third party transactions

Transaction		Notes/accounts receivable (payable)									
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
FII USA Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	\$ 442,679	1	Payment term 90 days	Note 1	Note 1	\$ 126,552	2	2
FII USA Inc.	Pee Paragon Solutions (USA) Inc.	Subsidiary	Sales	169,638	-	Payment term 90 days	Note 1	Note 1	169,136	2	2
Rayprus Technologies Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	130,494	55	Net 90 days	Note 1	Note 1	39,101	44	44
Rayprus Technologies Ltd.	Best Ever Industries Limited	Subsidiary	Sales	105,055	45	Payment term 30 days	Note 1	Note 1	50,589	56	56
Kunshan Tengyang Intelligent Technology Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	134,381	40	Payment term 60 days	Note 1	Note 1	30,338	60	60
Kunshan Tengyang Intelligent Technology Co., Ltd.	Fuyu Electornical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	186,900	55	Payment term 60 days	Note 1	Note 1	20,387	40	40
Fulian Technology (Lankao) Co., Ltd.	IPL International Limited	Subsidiary	Sales	15,341,566	99	Net 45 days	Note 1	Note 1	4,526,928	98	98
Chengdu Zhuxuntong Import & Export Co., Ltd.	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	114,622	58	Net 10 days	Note 1	Note 1	19,890	67	67
Shanghai Topone Logistics Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	120,889	3	Payment term 30 days	Note 1	Note 1	16,451	2	2
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	74,492,917	100	Payment term 60 days	Note 1	Note 1	42,110,284	100	100
Sharp Jusda Logistics (Germany) Gmbh	Sharp Devices Europe Gmbh	Affiliate	Sales	302,218	70	Payment term 30 days	Note 1	Note 1	-	-	-
Shunyun Technology (Ha Noi, Vietnam) Limited	Shunyun Technology Holdings Limited	Subsidiary	Sales	914,994	100	Payment term 120 days	Note 1	Note 1	486,380	100	100
Sharp Jusda Logistics Corporation (US)	Sharp Electronics Corporation	Affiliate	Sales	1,793,997	73	Payment term 30 days	Note 1	Note 1	802,287	75	75
Sharp Jusda Logistics Corporation (US)	Dynabook Americas, Inc.	Affiliate	Sales	271,534	11	Payment term 30 days	Note 1	Note 1	69,019	6	6
Sharp Jusda Logistics Corporation (US)	Sharp Nec Display Solutions Of America, Inc.	Affiliate	Sales	385,304	16	Payment term 30 days	Note 1	Note 1	197,438	18	18
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	128,941	5	30 days after validation	Note 1	Note 1	38,601	7	7
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd	Subsidiary	Sales	886,458	37	Payment term 90 days	Note 1	Note 1	74,476	14	14
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,025,615	43	Net 60 days	Note 1	Note 1	293,446	54	54
Zettmage Technologies Japan Inc.	Zettmage Solutions, Inc.	Affiliate	Sales	177,223	100	Advance payment	Note 1	Note 1	-	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd	Fulian precision electronics (Zhengzhou) Co., Ltd	Subsidiary	Sales	350,555	12	Net 90 days	Note 1	Note 1	340,753	18	18
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	164,521	6	Net 90 days	Note 1	Note 1	99,257	5	5

Differences in transaction terms compared to third party transactions

Transaction		Notes/accounts receivable (payable)									
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd	Fulian Yuzhan Technology (Henan) Co., Ltd	Subsidiary	Sales	\$ 511,174	17	Net 90 days	Note 1	Note 1	\$ 372,685	19	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	453,041	15	Net 90 days	Note 1	Note 1	73,786	4	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	784,749	27	Net 90 days	Note 1	Note 1	431,709	22	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	394,481	13	Net 90 days	Note 1	Note 1	384,514	20	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	157,943	5	Net 90 days	Note 1	Note 1	133,089	7	
Fulian Cloud Computing (Tianjin) Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	1,126,011	2	Net 90 days	Note 1	Note 1	240,886	3	
Fulian Cloud Computing (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	4,802,839	9	Net 90 days	Note 1	Note 1	685,391	7	
iCana Inc.	iCana Ltd.	Subsidiary	Sales	345,084	98	Payment term 30 days	Note 1	Note 1	59,885	100	
Shunyun Technology (Zhongshan) Limited	Shunyun Technology Holdings Limited	Subsidiary	Sales	542,747	94	Payment term 60 days	Note 1	Note 1	177,172	91	
Fulain Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	2,527,515	99	Net 30 days	Note 1	Note 1	774,479	97	
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	125,960,953	98	Net 30 days	Note 1	Note 1	29,847,812	98	
Taiyuan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	2,836,042	2	Net 30 days	Note 1	Note 1	556,964	2	
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	12,045,145	95	Net 80 days	Note 1	Note 1	5,127,288	100	
Sound Solutions (Zhenjiang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,058,132	92	Payment term 90 days	Note 1	Note 1	85,346	68	
Foxconn Technology Service And Logistics Limited	Foxconn Cz S.R.O.	Subsidiary	Sales	4,384,930	100	Payment term 45 days	Note 1	Note 1	783,513	100	
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	Sales	799,772	12	Net 30 days	Note 1	Note 1	192,396	16	
Joyspeed Global Cargo China Limited	Jusda India Supply Chain Management Private Limited	Subsidiary	Sales	115,215	2	Payment term 60 days	Note 1	Note 1	16,912	1	
Fulian Precision Technology Ganzhou Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	300,487	100	Net 90 days	Note 1	Note 1	317,515	100	
Nsg Technology Inc.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	477,888	8	Payment term 30 days	Note 1	Note 1	3,731	1	
Nsg Technology Inc.	Mega Well Limited	Subsidiary	Sales	262,284	5	Payment term 30 days	Note 1	Note 1	75,136	11	
Nsg Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	4,565,376	80	Payment term 30 days	Note 1	Note 1	578,482	82	

Differences in transaction terms compared to third party transactions

Transaction		Notes/accounts receivable (payable)									
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Premier Image Technology (China) Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	\$ 1,611,882	47	Net 30 days	Note 1	Note 1	\$ 374,489	43	
Premier Image Technology (China) Ltd.	Chang Tech Optical (FoShan) Corporation	Affiliate	Purchases	290,900	12	30 days after validation	Note 1	Note 1	(12,572)	(3)	
Premier Image Technology (China) Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	249,453	10	90 days after validation	Note 1	Note 1	(53,360)	(11)	
Premier Image Technology (China) Ltd.	Dynabook Technology (Taiwan) Co., Ltd.	Affiliate	Sales	150,033	4	Payment term 60 days	Note 1	Note 1	8,011	1	
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	3,125,197	5	Payment term 60 days	Note 1	Note 1	857,664	4	
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte., Ltd.	Subsidiary	Sales	53,855,421	94	Payment term 60 days	Note 1	Note 1	22,967,715	96	
Jusda International Supply Chain Management (Vietnam) Company Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	359,128	15	Net 30 days	Note 1	Note 1	96,547	11	
Jusda International Supply Chain Management (Vietnam) Company Limited	Funing Precision Component Co., Ltd.	Subsidiary	Sales	393,687	16	Net 30 days	Note 1	Note 1	93,164	11	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	632,986	26	Payment term 30 days	Note 1	Note 1	232,073	27	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	512,666	21	Net 30 days	Note 1	Note 1	218,351	25	
Jusda International Supply Chain Management (Vietnam) Company Limited	Sharp Electronics (Vietnam) Company Limited	Affiliate	Sales	151,084	6	Net 45 days	Note 1	Note 1	37,987	4	
Foxconn Moebg Industria De Electronicos Ltda.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	3,762,249	29	Payment term 30 days	Note 1	Note 1	73,736	3	
Competition Team Technology (India) Private Limited	Foxconn Technology (India) Private Limited	Subsidiary	Sales	106,699	1	Payment term 100 days	Note 1	Note 1	47,279	2	
Foxconn Hon Hai Technology India Mega Development Private Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	198,545	-	Payment term 30 days	Note 1	Note 1	102,124	1	
Foxconn Hon Hai Technology India Mega Development Private Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	475,476	1	Payment term 30 days	Note 1	Note 1	77,527	1	
Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc	Subsidiary	Sales	131,651	-	Net 60 days	Note 1	Note 1	3,040	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Taiyuan Fuchi Technology Co., Ltd.	Subsidiary	Sales	176,671	-	Net 90 days	Note 1	Note 1	-	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Avary Technology (India) Private Limited	Affiliate	Purchases	115,465	-	Net 90 days	Note 1	Note 1	(9,317)	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Foxlink India Electric Private Limited	Other related party	Purchases	661,578	1	Net 90 days	Note 1	Note 1	(292,065)	(1)	
Competition Team Technology (Vietnam) Company Limited	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	1,314,566	11	Payment term 60 days	Note 1	Note 1	108,875	8	
Competition Team Technology (Vietnam) Company Limited	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	Purchases	789,101	7	Payment term 30 days	Note 1	Note 1	(222,611)	(21)	

Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Differences in transaction terms compared to third party transactions			Notes/accounts receivable (payable)	
						Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Fukang Technology Company Limited	S&B Industry Inc.	Subsidiary	Sales	\$ 359,797	13	Net 90 days	Note 1	Note 1	\$ 179,710	14
Fukang Technology Company Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	2,341,012	87	Net 90 days	Note 1	Note 1	1,110,398	86

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
For the year ended December 31, 2022

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	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	\$ 5,335,534	5	\$ 2,310,541	Subsequent Collection	\$ 1,831,922	\$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	81,881,490 (Shown as other receivables)(Note)		4,916	Subsequent Collection	51,885,660	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	258,423,821 (Shown as other receivables)(Note)		665,226	Subsequent Collection	124,728,832	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	196,321,359 (Shown as other receivables)(Note)		-	Subsequent Collection	39,941,563	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	271,581,428 (Shown as other receivables)(Note)		34,762,172	Subsequent Collection	135,573,811	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	78,546,837 (Shown as other receivables)(Note)		-	-	21,665,877	-
Hon Hai Precision Industry Co., Ltd.	HeNan FuChi Technology Co., Ltd.	Subsidiary	104,402,446 (Shown as other receivables)(Note)		6,266,985	Subsequent Collection	75,809,088	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics	Subsidiary	58,773,939 (Shown as other receivables)(Note)	4	-	-	28,367,372	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen)	Subsidiary	30,919,103	4	2,892,603	Subsequent Collection	6,290,489	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics	Subsidiary	1,548,530	4	139	Subsequent Collection	427,137	-
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	6,159,723	2	5,159,743	Subsequent Collection	33,265	-
Hon Hai Precision Industry Co., Ltd.	Funing Precision Component Co.,Ltd.	Subsidiary	326,865	10	326,865	Subsequent Collection	102,767	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	566,848	3	97,776	Subsequent Collection	192,806	-
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	259,971	4	204	Subsequent Collection	167,666	97
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	370,510	3	18	Subsequent Collection	176,753	139
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	2,007,782	5	1,271,447	Subsequent Collection	729,755	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Amount collected	
					Other related party	Amount	Action taken	subsequent to the balance sheet date	Allowance for doubtful accounts
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	\$ 231,855	4	\$ -	-	\$ 98,186	\$ 87
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (Malaysia) Sdn. Bhd.	Affiliate	756,093	6	121	Subsequent Collection	153,192	284
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	175,863	10	68,460	Subsequent Collection	108,681	66
Hon Hai Precision Industry Co., Ltd.	Sakai Display Products Corporation	Affiliate	822,317	2	822,317	Subsequent Collection	32,141	822,317
ShunSin Technology (Zhong Shan) Limited	Shunsin Technology Holdings Limited	Subsidiary	152,490	1	-	-	127,338	-
Ambit Microsystem (Shanghai) Co., Ltd.	Mega Well Limited	Subsidiary	127,383	1	-	-	127,383	-
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	150,623	6	8,897	Subsequent Collection	141,726	-
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Kft.	Subsidiary	105,199	3	5,441	Subsequent Collection	99,757	-
Ingrasys Technology Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	920,708	7	515	Subsequent Collection	-	-
Ingrasys Technology Co., Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	289,888	4	43,354	Subsequent Collection	-	-
Ingrasys Technology Co., Ltd.	Foxconn Technology Cz S.R.O.	Subsidiary	116,145	4	-	-	-	-
Ingrasys Technology Co., Ltd.	Fujian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	3,319,196	3	1,326,568	Subsequent Collection	-	-
Ingrasys Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	11,314,900	3	3,878,932	Subsequent Collection	-	-
Ingrasys Technology Co., Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	169,154	7	-	-	-	-
Ingrasys Technology Co., Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Subsidiary	168,967	9	1,559	Subsequent Collection	-	-
Ingrasys Technology Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	615,960	3	45,235	Subsequent Collection	55,357	-
Ingrasys Technology Co., Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	445,896	7	-	-	-	-
Ingrasys Technology Co., Ltd.	Cloud Network Technology USA Inc.	Subsidiary	5,682,498	3	3,310,084	Subsequent Collection	-	-
Ingrasys Technology Co., Ltd.	FII USA Inc.	Subsidiary	505,571	2	504,324	Subsequent Collection	-	-
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	126,370	8	-	-	-	-
Ingrasys Technology USA Inc.	FII USA Inc.	Subsidiary	533,440	6	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Allowance for doubtful accounts
					Amount	Action taken	
Hon-Ling Technology Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	\$ 374,407	2	\$ -	\$ 368,125	\$ -
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	227,493	3	-	223,122	-
Foxconn Global Network Corporation	Asia Pacific Telecom Co., Ltd.	Subsidiary	211,464	1	-	97,443	-
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	427,569	4	-	268,629	-
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	37,400,875	4	-	9,149,670	-
FIH Precision Component (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Subsidiary	224,061	9	-	31,883	-
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	104,612	3	-	-	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Subsidiary	225,365	2	-	159,108	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	2,615,517	-	-	-	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	118,245	3	-	2,348	-
FIH (Hong Kong) Limited	Ensky Technology Pte. Ltd.	Subsidiary	152,393	1	-	4,617	-
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	1,306,102	7	-	9,664	490
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	2,079,478	7	-	1,052,975	780
FIH (Hong Kong) Limited	Yantai Xiaye Electronics Co., Ltd.	Affiliate	981,229	4	-	462,966	368
Futaijing Precision Electronics(Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	1,048,776	7	-	1,048,776	-
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	12,038,275	4	-	22,023	-
Foxconn (Far East) Limited	Oriental Dragon Holdings Limited	Subsidiary	147,408	-	-	-	-
Foxconn (Far East) Limited	Foxteq Holdings Inc.	Subsidiary	147,408	-	-	-	-
Foxconn (Far East) Limited	Best Behaviour Holdings Limited	Subsidiary	147,408	-	-	147,408	-
Precision Technology Investments Pte. Ltd.	Simply Smart Limited	Subsidiary	164,820	1	-	104,031	-
Foxconn Technology Group Co.,Ltd	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	985,663	1	-	867,046	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables			Allowance for doubtful accounts
					Amount	Action taken	Amount collected subsequent to the balance sheet date	
Foxconn Technology Group Co., Ltd	Ur Materials (ShenZhen) Co., Ltd.	Subsidiary	121,166	1	11,222	Subsequent Collection	24,771	-
Foxconn Technology Group Co., Ltd	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	123,260	-	19,641	Subsequent Collection	37,256	-
Fu Ding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	8,786,825	2	-	-	-	-
Triple Win Technology(ShenZhen) Co.Ltd	Best Ever Industries Limited	Subsidiary	10,482,845	2	-	-	10,482,845	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	758,492	1	-	-	-	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	2,739,144	1	-	-	-	-
Foxconn (KumShan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	932,418	10	-	-	-	-
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	3,333,174	3	69,123	Subsequent Collection	-	-
Competition Team Technologies Limited	Best Behaviour Holdings Limited	Subsidiary	11,252,892	-	-	-	-	-
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	5,924,609	2	-	-	5,784,408	-
eMMS S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	666,284	2	-	-	-	-
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	402,016	6	-	-	-	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	577,423	1	-	-	398,650	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	619,548	2	-	-	19,030	-
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	275,047	2	-	-	-	-
Pee Paragon Solutions (Mexico) S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	282,194	3	-	-	282,194	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Subsidiary	123,915	1	-	-	50,775	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Futaihua Industrial (Shenzhen)	Subsidiary	157,029	1	-	-	56,232	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	144,629	1	-	-	36,082	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	123,385	1	-	-	83,033	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	151,223	4	-	-	137,155	-

Table 8 Page 4

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Allowance for doubtful accounts
					Amount	Action taken	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	\$ 115,840	1	\$ -	-	\$ 39,845
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Subsidiary	263,112	1	-	-	20,786
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed global cargo Co., Ltd.	Subsidiary	597,786	-	-	-	152,056
Fuyu Electrontechnical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	5,273,789	3	-	-	-
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	418,502	10	-	-	-
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	19,632,650	3	12,227,507	Subsequent Collection	-
Foxconn Baja California S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	772,229	2	-	-	727,618
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	445,520	1	47,704	Subsequent Collection	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	100,925	4	87,631	Subsequent Collection	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	106,851	-	74,591	Subsequent Collection	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	422,035	1	-	-	369,322
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	20,733,169	1	-	-	19,792,096
Top Step Enterprises Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	138,519	1	-	-	-
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	355,856	8	-	-	-
Foxconn Technology CZ S.R.O.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	218,317	4	-	-	-
Huaian Fultong Trading Co., Ltd.	Tekcon Hui Zhou Electronics Co., Ltd.	Affiliate	149,150	1	20,801	Subsequent Collection	2,600
Foxconn Image & Printing Product Pte. Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	230,669	1	21,439	Subsequent Collection	-
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	409,180	2	2,326	Subsequent Collection	-
Pee Technology De Juarez S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	383,833	3	-	-	383,833
Pee Technology De Juarez S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	312,698	3	-	-	312,698
Futaihua Industrial (Shenzhen) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	170,706	1	24,911	Subsequent Collection	24,120

Table 8 Page 5

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables			Allowance for doubtful accounts
					Amount	Action taken	Amount collected subsequent to the balance sheet date	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Group Co., Ltd	Subsidiary	104,798	1	37,550	Subsequent Collection	100,833	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	106,451	1	1,177	Subsequent Collection	62,492	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	15,175,463	-	-	-	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	230,365,753	1	59,984,664	Subsequent Collection	83,161,106	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics	Subsidiary	637,221	1	3,139	Subsequent Collection	545,831	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	672,238	-	307,801	Subsequent Collection	536,397	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	318,260	1	56,487	Subsequent Collection	151,237	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Subsidiary	157,733	-	155,967	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	103,139	1	-	-	100,298	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	743,494	1	383	Subsequent Collection	43	-
Futaihua Industrial (Shenzhen) Co., Ltd.	G-Tech Optoelectronics Corporation	Affiliate	129,188	2	-	-	71,178	48
Futaihua Industrial (Shenzhen) Co., Ltd.	Ruizhida Optoelectronics (ChengDu) Limited	Affiliate	103,785	1	19,336	Subsequent Collection	19,337	39
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	513,217	3	-	-	501,571	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	1,648,783	1	1,059,473	Subsequent Collection	503,270	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fusing International Inc.	Subsidiary	277,215	1	277,215	Subsequent Collection	276,233	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	2,365,822	1	692,066	Subsequent Collection	2,365,822	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innocon Technology (Chongqing) Co., Ltd.	Subsidiary	103,189	-	103,189	Subsequent Collection	-	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	345,391	1	255,243	Subsequent Collection	208,558	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Interface Technology (Chengdu) Co., Ltd.	Affiliate	187,644	2	22,339	Subsequent Collection	145,503	70
Foxconn Precision Electronics (YanTai) Co., Ltd.	FuTatJing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	362,650	1	-	-	362,650	-
Foxconn Precision Electronics (YanTai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	458,746	1	-	-	18,973	-

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Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Precision Electronics (TianJin) Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	\$ 422,690	4	\$ -	-	\$ -	-
Fulian Precision Electronics (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	24,983,052	3	-	-	-	-
Fulian Precision Electronics (TianJin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	10,989,814	2	-	-	-	-
Fulian Precision Electronics (TianJin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	542,851	5	-	-	-	-
Fulian Precision Electronics (TianJin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	3,562,663	1	-	-	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	320,390,386	1	184,449,252	Subsequent Collection	190,907,029	-
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics	Subsidiary	134,013	1	31,657	Subsequent Collection	22,414	-
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	856,951	3	10,031	Subsequent Collection	-	-
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	156,015	6	-	-	-	-
Jusda Supply Chain Management International Co., Ltd.	Shanghai Joyspeed global cargo Co., Ltd.	Subsidiary	156,820	1	-	-	23,042	-
Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	143,875	-	-	-	-	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	49,966,105	3	26,159,576	Subsequent Collection	-	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	125,361	3	-	-	-	-
Fulian precision electronics (Zhengzhou) Co., Ltd	Cloud Network Technology (Samoa) Limited	Subsidiary	405,972	10	-	-	-	-
Fulian precision electronics (Zhengzhou) Co., Ltd	IPL International Limited	Subsidiary	21,743,601	3	803,839	Subsequent Collection	-	-
Fulian precision electronics (Zhengzhou) Co., Ltd	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	299,305	8	-	-	-	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Precision Electronics	Subsidiary	5,037,159	2	-	-	5,037,159	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	184,220	-	952	Subsequent Collection	90,128	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Hongfusheng Precision Electronics (ZhengZhou) Co., Ltd.	Subsidiary	309,934	1	-	-	167,774	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	HeNan FuChi Technology Co., Ltd.	Subsidiary	183,099	-	88,035	Subsequent Collection	137,014	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	415,636,861	1	-	-	327,686,965	-

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Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Allowance for doubtful accounts
					Amount	Amount collected subsequent to the balance sheet date	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	\$ 2,605,612	1	\$ 1,386,349	\$ 381,097	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	4,751,563	1	2,096,506	61,293	-
Profit New Limited	Ingrasys Technology Co., Ltd.	Subsidiary	18,797,676	9	-	-	-
Profit New Limited	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	2,322,788	8	-	-	-
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	127,190	1	-	-	-
Profit New Limited	Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Subsidiary	8,993,994	1	-	-	-
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	15,753,579	8	-	-	-
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	96,387,713	1	-	-	-
Fusing International Inc.	Simply Smart Limited	Subsidiary	158,871	1	158,871	-	-
Fast Victor Limited	Best Behaviour Holdings Limited	Subsidiary	4,960,266	1	-	-	-
Fast Victor Limited	Foxconn Precision Electronics	Subsidiary	40,712,185	1	-	-	-
Competition Team Ireland Limited	Foxconn European Manufacturing Services S.R.O.	Subsidiary	483,801	1	250,088	419,857	-
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	157,269	5	66,206	157,269	-
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronic Co., Ltd.	Subsidiary	1,193,829	1	522,592	1,096,608	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	122,667,184	1	-	2,667,395	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	3,575,338	1	-	1,841,683	-
Simply Smart Limited	FIH (Hong Kong) Limited	Subsidiary	113,698	1	-	72,950	-
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	310,948	2	-	310,948	-
Simply Smart Limited	Futaihua Industrial (Shenzhen)	Subsidiary	468,407	1	70,762	189,534	-
Simply Smart Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	102,543	1	30,520	66,651	-
Simply Smart Limited	Fusing International Inc.	Subsidiary	243,502	1	184,628	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables			Allowance for doubtful accounts
					Amount	Action taken	Amount collected subsequent to the balance sheet date	
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	2,091,657	1	421,152	Subsequent Collection	1,959,298	-
Scientific-Atlanta De Mexico S. De R. L. De C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	544,411	1	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Subsidiary	111,000	2	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	17,711,601	2	1,932,592	Subsequent Collection	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	243,258	3	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	243,710	3	-	-	-	-
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	200,442	1	6,383	Subsequent Collection	104,347	-
Foxconn Interconnect Technology Limited	Ingrasys Technology Co., Ltd.	Subsidiary	129,714	5	-	-	113,349	-
Foxconn Interconnect Technology Limited	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	425,624	4	-	-	237,772	-
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	536,536	8	-	-	357,794	-
Foxconn Interconnect Technology Limited	Fuyu Electrical Technology (Huaian) Co., Ltd.	Subsidiary	162,789	6	2,312	Subsequent Collection	151,006	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	302,654	8	-	-	217,423	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	123,020	3	325	Subsequent Collection	64,007	-
Foxconn Interconnect Technology Limited	Huaian Fultong Trading Co., Ltd.	Subsidiary	340,984	5	-	-	93,913	-
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen)	Subsidiary	178,802	3	-	-	84,618	-
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	357,940	5	2,231	Subsequent Collection	169,124	-
Foxconn Interconnect Technology Limited	HongZhaoDa Integrated Innovative Service (KunShan) Co.,Ltd.	Subsidiary	117,462	5	-	-	117,202	-
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	405,017	6	5,051	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	FTT Electronics, Inc.	Subsidiary	2,080,388	7	1,024	Subsequent Collection	363,629	-
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd	Subsidiary	1,088,241	7	9,012	Subsequent Collection	1,068,926	-
Foxconn Interconnect Technology Limited	HeNan FuChi Technology Co., Ltd.	Subsidiary	150,666	4	741	Subsequent Collection	93,865	-

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Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Allowance for doubtful accounts
					Amount	Action taken	
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	\$ 2,366,653	3	\$ -	-	\$ 68,785
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	124,455	10	-	-	1,177
Foxconn Interconnect Technology Limited	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	145,859	5	839	Subsequent Collection	145,859
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	245,650	4	6,113	Subsequent Collection	135,821
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	426,362	3	4,601	Subsequent Collection	162,360
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	485,123	4	1,017	Subsequent Collection	138,087
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	104,182	5	-	-	55,047
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	339,084	5	-	-	91,678
ScienBizIP Consulting Inc.	Fg Innovation Company Limited	Subsidiary	101,607	1	-	-	36,081
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	15,898,536	5	2,168	Subsequent Collection	-
Jusda International Limited	Jusda International Logistics (Taiwan) Co., Ltd.	Subsidiary	138,882	1	-	-	138,882
Jusda International Limited	Fusing International Inc.	Subsidiary	128,728	3	-	-	128,728
Jusda International Limited	Sharp Jusda Logistics Corp.	Subsidiary	1,380,827	1	-	-	1,253,680
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	408,728	1	-	-	408,728
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiary	456,799	-	-	-	5,981
Jusda International Limited	JoySpeed Global Cargo China Limited	Subsidiary	1,102,860	1	-	-	223,010
Jusda International Limited	Innolux USA Inc.	Other related party	353,442	2	-	-	353,442
Chongqing Jingmei Precision Electronic Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	864,735	2	-	-	864,735
Kunshan Fuchengke Precision Electronical Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	111,701	1	-	-	-
Emms Precision Singapore Pte. Ltd.	Competition Team Technology Usa Inc.	Subsidiary	8,006,196	2	-	-	7,718,692
Emms Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	4,786,053	1	-	-	1,978,338

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Allowance for doubtful accounts
					Amount	Amount collected subsequent to the balance sheet date	
Eemms Precision Singapore Pte. Ltd.	Foxteq Singapore Pte. Ltd.	Subsidiary	\$ 368,726	1	\$ 368,726	Subsequent Collection	\$ -
Eemms Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. De C.V.	Affiliate	623,743	1	3,889	Subsequent Collection	317,577
Jinchen Hongren Technology Co., Ltd	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	114,743	6	69,396	Subsequent Collection	-
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	10,590,222	5	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	735,864	9	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	3,832,971	8	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	1,942,697	8	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology Cz S.R.O.	Subsidiary	153,794	5	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	218,704	5	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	1,095,789	2	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,879,072	6	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	4,062,896	5	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	1,714,990	9	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	\$ 1,137,781	7	\$ -	-	\$ -
Falcon Precision Trading Pte. Ltd.	Hongfujin Precision Electronics	Subsidiary	1,140,842	-	-	-	1,136,788
Foxconn Oe Technologies Singapore Pte. Ltd.	Foxconn OE Technologies Inc.	Subsidiary	361,052	4	-	-	-
Fulian Precision Electronics (Guiyang) Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	327,796	6	2,623	Subsequent Collection	2,623
Fulian Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	984,908	2	163,890	Subsequent Collection	106,564
Fulian Yuzhan Technology (Henan) Co., Ltd.	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	783,593	10	137,893	Subsequent Collection	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	1,104,057	9	127,028	Subsequent Collection	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	24,849,928	10	12,883,128	Subsequent Collection	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Technology (Jincheng) Co., Ltd.	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	\$ 153,701	2	\$ 42,341	Subsequent Collection	\$ -	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	675,439	2	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	177,362	2	91,251	Subsequent Collection	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	457,737	1	26,864	Subsequent Collection	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (ShanXi) Co., Ltd.	Subsidiary	559,988	2	355,554	Subsequent Collection	-	-
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	5,018,233	3	2,518,471	Subsequent Collection	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	391,713	2	-	-	-	-
Lankao Yufu Precision Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	102,520	1	-	-	34,387	-
Lankao Yufu Precision Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	1,304,359	1	-	-	1,097,592	-
Foxconn Precision International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	111,272	4	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Subsidiary	334,616	10	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	2,282,370	6	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	1,717,782	4	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	2,923,082	10	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	839,906	6	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	18,502,083	8	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (ShanXi) Co., Ltd.	Subsidiary	2,243,508	10	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	120,812,607	4	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	542,619	8	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	1,054,290	10	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	740,712	7	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	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 (Zhou Kou) Co., Ltd	Subsidiary	\$ 698,351	2	\$ -	-	\$ -	-
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	324,567	1	324,567	Subsequent Collection	289,538	-
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	1,670,584	1	1,670,584	Subsequent Collection	1,670,584	-
Competition Team Technology Mexico S.A. De C.V.	Sharp Corporation Mexico, S.A. De C.V.	Affiliate	138,298	1	-	-	10,362	52
Jusda Europe S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	121,933	3	-	-	84,910	-
Sharp Jusda Logistics Corp.	Sharp Jusda Logistics (Germany) Gmbh	Subsidiary	118,647	1	-	-	-	-
Sharp Jusda Logistics Corp.	Sharp Jusda Logistics Corporation (US)	Subsidiary	997,781	1	-	-	-	-
Sharp Jusda Logistics Corp.	Sharp Corporation	Affiliate	796,421	3	-	-	-	299
Sharp Jusda Logistics Corp.	Sharp Marketing Japan Corporation	Affiliate	205,363	3	-	-	-	77
Sharp Jusda Logistics Corp.	SHARP (PHILS.) CORPORATION	Affiliate	107,924	1	-	-	-	40
Henan Fuchi Technology Co., Ltd.	Futaihua Industrial (Shenzhen)	Subsidiary	3,910,158	2	-	-	3,910,158	-
Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics	Subsidiary	107,125,467	2	13,405,564	Subsequent Collection	103,726,866	-
Henan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics	Subsidiary	3,417,397	3	925,655	Subsequent Collection	3,417,397	-
Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	612,271	4	434,151	Subsequent Collection	-	-
Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	434,192	3	81	Subsequent Collection	-	-
Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	4,179,663	5	-	-	-	-
Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	43,258,343	3	2,597	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	259,926	6	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	16,919,667	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	12,230,497	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co.,Ltd.	Subsidiary	1,335,768	4	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Allowance for doubtful accounts
					Amount	Action taken	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	\$ 225,462	2	\$ -	\$ -	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	630,740	1	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	3,762,252	1	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	2,879,690	3	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Profit New Limited	Subsidiary	156,995	1	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	608,097	8	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	4,417,723	1	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	949,128	2	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	73,740,848	1	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Subsidiary	1,877,965	5	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	51,128,962	1	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	109,731	6	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	126,874	1	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	42,283,725	2	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Cloud Computing (Tianjin) Co., Ltd.	Subsidiary	543,500	4	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	11,951,594	3	-	-	-
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	903,817	3	-	-	-
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	18,373,206	10	-	-	-
Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	536,311	3	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	120,975	5	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	118,225	3	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Allowance for doubtful accounts
					Amount	Action taken		Amount collected subsequent to the balance sheet date
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	\$ 211,432	4	\$ -	\$ -	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	466,348	2	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	508,085	2	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	6,559,361	5	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	1,569,809	2	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	1,840,803	2	-	-	690
Cloud Network Technology USA Inc.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	222,395	2	13,155	Subsequent Collection	264
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	5,149,162	3	3,207,210	Subsequent Collection	-
IPL International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	362,516	10	-	-	-
IPL International Limited	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	127,716	8	-	-	-
IPL International Limited	Foxconn Precision International Limited	Subsidiary	82,783,419	1	-	-	-
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	267,320	9	-	-	-
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	72,835,833	3	-	-	-
IPL International Limited	Fulian Technology (ShanXi) Co., Ltd.	Subsidiary	289,476	1	-	-	-
IPL International Limited	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	429,099	5	-	-	-
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	435,747	1	-	-	31,853
Jusda Supply Chain Management Corporation	FII USA Inc.	Subsidiary	105,372	1	-	-	6,012
Jusda Supply Chain Management Corporation	Innolux USA Inc.	Other related party	122,486	-	-	-	46
Afe, Inc.	FII USA Inc.	Subsidiary	149,775	-	-	-	541
Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	2,854,016	1	-	-	1,696,695
Fortunebay Technology Pte. Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Subsidiary	148,532	3	-	-	148,532

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	\$ 106,587	2	\$ -	-	\$ 106,587	\$ -
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	390,170	1	-	-	298,726	-
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen)	Subsidiary	234,618	2	-	-	234,618	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics	Subsidiary	934,580	2	-	-	934,580	-
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	622,844	2	-	-	622,844	-
Fortunebay Technology Pte. Ltd.	HeNan FuChi Technology Co., Ltd.	Subsidiary	470,929	2	-	-	470,929	-
Fortunebay Technology Pte. Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Subsidiary	635,338	2	-	-	635,338	-
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	577,240	3	-	-	563,192	-
Fortunebay Technology Pte. Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Subsidiary	144,603	2	-	-	144,603	-
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	4,879,743	1	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	600,664	3	59,364	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	705,035	3	554,089	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	812,547	2	24,369	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	402,738	2	323,702	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	194,359	2	140,007	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (ShanXi) Co., Ltd.	Subsidiary	137,527	2	101,550	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	290,925	3	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	130,526	3	40,040	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	224,088	3	58,057	Subsequent Collection	-	84
Triple Win Technology (JinCheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	126,410	2	-	-	126,410	-
Triple Win Technology (JinCheng) Co., Ltd.	Best Ever Industries Limited	Subsidiary	182,305	2	-	-	182,305	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Allowance for doubtful accounts
					Amount	Action taken	
Triple Win Technology (JinCheng) Co., Ltd.	Polight Technology (Foshan) Co., Ltd.	Subsidiary	\$ 102,299	1	\$ -	-	\$ 102,296
Bang Tai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	302,691	1	-	-	113,671
FII USA INC.	Ingrasys Technology USA Inc.	Subsidiary	126,552	10	-	-	-
FII USA INC.	Pee Paragon Solutions (USA) Inc.	Subsidiary	169,136	3	-	-	-
FE Holdings USA, Inc.	FII USA Inc.	Subsidiary	176,075	-	-	-	11,388
Fulian Technology (Lankao) Co., Ltd.	IPL International Limited	Subsidiary	4,526,928	1	-	Subsequent Collection	4,526,928
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	42,110,284	3	17,634,642	Subsequent Collection	-
Shunyun Technology (Ha Noi, Vietnam) Limited	Shunyun Technology Holdings Limited	Subsidiary	486,380	1	-	-	123,963
Sharp Jusda Logistics Corporation (US)	Sharp Electronics Corporation	Affiliate	802,287	1	-	-	-
Sharp Jusda Logistics Corporation (US)	Sharp Nec Display Solutions Of America, Inc.	Affiliate	197,438	1	-	-	19,867
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	293,446	3	67,221	Subsequent Collection	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	340,753	6	-	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	372,685	7	-	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	431,709	6	-	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Technology (ShanXi) Co., Ltd.	Subsidiary	384,514	2	-	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	133,089	9	-	-	-
Fulian Cloud Computing (TianJin) Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	240,886	6	-	-	-
Fulian Cloud Computing (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	685,391	1	-	-	-
Shunyun Technology (Zhongshan) Limited	Shunyun Technology Holdings Limited	Subsidiary	177,172	2	-	-	-
Fulian Technology (Zhou Kou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	774,479	4	514,571	Subsequent Collection	-
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	29,847,812	2	-	-	28,638,125

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Taiyuan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics	Subsidiary	\$ 556,964	3	\$ -	-	\$ -	-
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	5,127,288	2	193	Subsequent Collection	5,126,561	-
Foxconn Technology Service And Logistics Limited	Foxconn CZ S.R.O.	Subsidiary	783,513	2	-	-	-	-
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	192,396	3	-	-	116,689	-
Fulian Precision Technology Ganzhou Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	317,515	3	-	-	-	-
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	578,482	9	73,081	Subsequent Collection	-	-
Premier Image Technology (China) Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	374,489	3	-	-	347,629	-
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	857,664	5	435,268	Subsequent Collection	-	-
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	22,967,715	3	11,328,801	Subsequent Collection	-	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	232,073	1	-	-	216,696	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	218,351	1	-	-	182,642	-
Foxconn Hon Hai Technology India Mega Development Private Limited	Hongfujin Precision Electronics	Subsidiary	102,124	1	-	-	75,208	-
Competition Team Technology (Vietnam) Company Limited	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	108,875	8	-	-	36,399	-
Fukang Technology Company Limited	S&B Industry Inc.	Subsidiary	179,710	1	-	-	-	-
Fukang Technology Company Limited	FIH (Hong Kong) Limited	Subsidiary	1,110,398	1	-	-	589,178	-

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
December 31, 2022

Table 9

Expressed in thousands of TWD
(Except as otherwise indicated)

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	General ledger account		Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 4)
				Purchases	\$			
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	\$	337,979,080	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Accounts payable		89,778,516	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Other receivables		81,881,490	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Purchases		518,714,685	Note 3	8
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Accounts payable		235,124,558	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Other receivables		196,321,359	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu)	Subsidiary	Other receivables		271,581,428	Note 3	7
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Other receivables		258,423,821	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Accounts receivable		58,773,939	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases		353,864,410	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts payable		113,211,278	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Other receivables		78,546,837	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases		743,291,362	Note 3	11
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts payable		348,110,467	Note 3	8
0	Hon Hai Precision Industry Co., Ltd.	HeNan FuChi Technology Co., Ltd.	Subsidiary	Other receivables		104,402,446	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd.	Subsidiary	Purchases		1,360,353,192	Note 3	21
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd.	Subsidiary	Accounts payable		419,854,196	Note 3	10
1	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales		123,838,844	Note 3	2

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			Percentage of consolidated total operating revenues or total assets (Note 4)
				General ledger account	Amount	Transaction terms	
2	Triple Win Technology(Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	\$ 91,281,815	Note 3	1
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Accounts receivable	230,365,753	Note 3	6
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	602,274,360	Note 3	9
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts receivable	320,390,386	Note 3	8
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	692,969,563	Note 3	10
5	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Accounts receivable	49,966,105	Note 3	1
5	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	106,533,480	Note 3	2
6	Fulian precision electronics (Zhengzhou) Co., Ltd	IPL International Limited	Subsidiary	Sales	72,060,395	Note 3	1
7	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Accounts receivable	415,636,861	Note 3	10
7	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	1,688,844,199	Note 3	25
8	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	96,387,713	Note 3	2
8	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	245,317,048	Note 3	4
9	Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	126,225,534	Note 3	2
10	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts receivable	122,667,184	Note 3	3
10	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	404,851,717	Note 3	6
11	Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Usa Inc.	Subsidiary	Sales	68,478,569	Note 3	1
12	Fulian Yuzhan Technology (Henan) Co., Ltd	IPL International Limited	Subsidiary	Sales	102,488,540	Note 3	2
13	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Accounts receivable	120,812,607	Note 3	3
13	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	248,246,733	Note 3	4
14	Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Accounts receivable	107,125,467	Note 3	3
14	Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	624,789,458	Note 3	9

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction		Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 4)
				General ledger account	Amount		
15	Shenzhen Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Accounts receivable	\$ 43,258,343	Note 3	1
15	Shenzhen Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	132,178,681	Note 3	2
16	Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Accounts receivable	73,740,848	Note 3	2
16	Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	72,540,178	Note 3	1
16	Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Usa Inc.	Subsidiary	Accounts receivable	51,128,962	Note 3	1
16	Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Accounts receivable	42,283,725	Note 3	1
16	Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	68,903,522	Note 3	1
17	IPL International Limited	Foxconn Precision International Limited	Subsidiary	Accounts receivable	82,783,419	Note 3	2
17	IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	447,319,779	Note 3	7
17	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	72,835,833	Note 3	2
17	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	71,400,798	Note 3	1
18	Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	42,110,284	Note 3	1
18	Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	74,492,917	Note 3	1
19	Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	125,960,953	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 was audited by independent accountants.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Information on investees
December 31, 2022

Table 10 Expressed in thousands of TWD
(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount				Shares held as at December 31, 2022		Book value	Net profit (loss) of the investee for the year ended December 31, 2022	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Footnote
				as at December 31, 2022		as at December 31, 2021		Number of shares	Ownership (%)				
				Balance	Balance	Balance	Balance						
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Cayman Islands	Investment holding	\$ 222,516,166	\$ 230,694,843	7,809,628,748	100	\$ 1,458,824,507	\$ 117,647,398	\$ 116,742,495	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	34,432,479	144,900,000	22	48,906,564	(544,855)	(1,329,154)	Note 1 - 6		
Hon Hai Precision Industry Co., Ltd.	eMMS Precision Singapore Pte. Ltd.	Singapore	Manufacture and sale of computer and data processing equipment	12,799,049	12,799,049	343,010,000	100	15,498,316	508,934	507,786	Note 1		
Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd.	Taiwan	Investment holding	7,399,903	7,399,903	1,302,300,856	98	25,373,205	1,669,992	1,635,978	Note 1		
Hon Hai Precision Industry Co., Ltd.	Bao Shin International Investment Co., Ltd.	Taiwan	Investment holding	5,497,500	2,998,500	1,493,630,000	100	23,359,312	2,253,950	2,253,950			
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin Islands	Investment holding	8,907,895	8,907,895	275,980,200	100	18,628,479	(240,786)	(240,786)			
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd.	British Virgin Islands	Investment holding	2,393,965	2,393,965	74,572,281	100	59,174,183	9,429,371	9,429,371			
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V. -Netherland	Netherlands	Investment holding	6,486,934	6,486,934	108,355,209	100	11,839,306	763,423	763,423			
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	1,005,826	131,948	131,247			
Hon Hai Precision Industry Co., Ltd.	Foxconn MOEBG Industria De Eletronicos Ltda-Brazil	Brazil	Products including FTV/DVR/Bluetooth module/set-top box and optical network terminals	348,977	348,977	24,315,201	100	83,1039	491,637	491,588			

Initial investment amount

Shares held as at December 31, 2022

Investor	Investee	Location	Main business activities	Balance as at December 31, 2022		Number of shares	Ownership (%)	Book value	Net profit (loss) of the investee for the year ended December 31, 2022	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Footnote
				\$							
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Taiwan	Main business activities of Mag/AI casing and mechanic parts	481,782	\$ 481,782	139,725,803	10	\$ 10,259,931	\$ 4,198,165	\$ 430,591	Note 1 & 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Ltd.	British Virgin Islands	Investment holding	48,664,097	48,092,764	1,590,702,109	100	66,039,780	(4,597,772)	(4,597,772)	
Hon Hai Precision Industry Co., Ltd.	Hon Yuan International Investment Co., Ltd.	Taiwan	Investment holding	2,249,500	1,611,500	453,255,431	100	6,071,951	842,592	842,592	
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd.	Taiwan	Investment holding	1,500,500	1,500,500	347,150,727	100	4,986,900	559,888	559,888	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Singapore	Investment holding	13,757,514	13,757,514	451,837,543	39	12,578,048	(995,339)	(398,184)	Note 1 & 8
Hon Hai Precision Industry Co., Ltd.	Foxconn Sa B.V.	Netherlands	Investment holding	3,247,330	3,247,330	72,163,188	100	1,385,592	(3,357)	(3,357)	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corporation	Taiwan	Manufacture and marketing of cables	2,042,398	2,042,398	107,776,254	21	2,904,773	1,566,399	273,256	Note 1 & 3
Hon Hai Precision Industry Co., Ltd.	Lin Yih International Investment Co., Ltd.	Taiwan	Investment holding	8,406,411	2,554,411	847,100,000	100	8,149,488	114,386	114,386	
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	958,105	22,616	16,917	
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology (H.K) Ltd.	Hong Kong	Purchase and sale of cameras and related parts	22,311	22,311	1,404,936	2	135,985	2,417,462	30,839	Note 1 & 4
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Taiwan	Rental and leasing	1,444,555	1,444,555	65,810,751	48	488,450	(17,569)	(11,247)	Note 5
Hon Hai Precision Industry Co., Ltd.	Asia Pacific Telecom Co., Ltd.	Taiwan	Special approval enterprise of type I telecommunications, manufacturing of wired (wireless) communication equipment and apparatus, installation of computer equipment and satellite TV channel facilities and telecommunications engineering, and provision of voice and non-voice mobile phone and third generation mobile telecom services	16,821,609	16,821,609	1,253,026,812	30	7,625,520	(5,357,738)	(1,580,532)	Note 7

Initial investment amount Shares held as at December 31, 2022

Investor	Investee	Location	Main business activities	Balance as at December 31, as at December 31,		Number of shares	Ownership (%)	Book value	Net profit (loss) of the investee for the year ended December 31, 2022	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Footnote
				2022	2021						
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 IoT systems	\$ 7,944,000	\$ 7,944,000	794,400,000	51	\$ 6,727,873	\$ 1,202,348	\$ 613,216	
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Taiwan	Research, develop, design, manufacture and sell the following products: 1.Manufacture and OEM of Si products 2.SiC power components 3.MEMS (Microelectromechanical Systems) products and manufacturing of SENSOR products and their corresponding ASIC analogue circuit	4,058,000	3,170,000	405,800,000	100	3,332,670	(711,040)	(711,040)	
Hon Hai Precision Industry Co., Ltd.	Others	Others		591,036	550,011	-	-	432,238	3,415,993	59,875	Note 1、10
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	24,973,175	76,655,069	12	25,990,204	(544,855)	(694,482)	Note 6
Hiyield, Hon Yuan, Bao Shin and Hon Chi	Foxconn Technology Co., Ltd.	Taiwan	Production, processing and sales of network terminals, computer monitors, computer peripheral devices, power supplies and components	1,992,567	1,992,567	277,194,573	20	20,571,470	4,198,165	854,465	Note 2、11
Hon Yuan, Bao Shin, Hon Chi and Hon Yiting	Pan-International Industrial Corporation	Taiwan	Manufacture and marketing of cables	560,639	560,639	29,620,041	6	829,759	1,566,399	74,809	Note 3、11
Hiyield, Hon Yuan, Bao Shin, Lin Yih and Hon Chi	CyberTAN Technology, Inc.	Taiwan	Manufacture, design and marketing of wireless network equipment	239,339	357,397	23,521,696	7	357,921	(366,674)	(33,487)	Note 11

Initial investment amount Shares held as at December 31, 2022

Investor	Investee	Location	Main business activities	Balance as at December 31, as at December 31,		Number of shares	Ownership (%)	Book value	Net profit (loss) of the investee for the year ended December 31, 2022	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Footnote
				2022	2021						
Hiyield, Hon Yuan, Bao Shin and Hon Chi	Foxsemicon Integrated Technology Inc.	Taiwan	Main business activities Manufacture of semiconductor machinery and sales of computer components	\$ 915,164	\$ 915,164	14,557,088	15	\$ 1,843,966	\$ 2,344,363	\$ 358,991	Note 11
Hon Chi, Hon Yuan, Bao Shin, and Hiyield	Foxnum Technology Co., Ltd.	Taiwan	Production, processing and sales of network terminals, computer monitors, computer peripheral devices, power supplies and components	913,762	913,762	49,928,316	100	23,715	(1,093)	(51,697)	Note 11
Hiyield	Antec Electronic System Co., Ltd.	Taiwan	Manufacture of cable, electronic equipment and electron component of motor vehicles	970,000	970,000	60,010,000	100	108,522	(9,176)	(49,893)	Note 11
Hiyield	Burrage Capital Healthcare Offshore Fund II, Ltd.	Cayman Islands	Investment holding	441,300	441,300	15,000,000	100	579,176	(56,695)	(56,695)	Note 11
Bao Shin, Hiyield, Hon Yuan and Hon Chi	Fitipower Integrated Technology Inc.	Taiwan	Manufacture of integrated circuit/semi-conductor machinery and sales of computer components	793,369	863,956	41,060,054	22	3,842,868	3,269,185	663,265	Note 11
Hiyield and Lin Yih	Taiwan Intelligent Fiber Optic Network Co., Ltd.	Taiwan	Leasing of FTTH wideband loop, FTTH wideband internet service, and ethernet leased circuit	808,158	808,158	47,111,359	21	550,441	21,940	4,672	Note 11
Bao Shin and FIH Mobile Limited	Advanced Optoelectronic Technology Inc.	Taiwan	Development, test, manufacture, sales of SMD LEDs, imports, exports and sales of these material and semi-manufactured goods	197,060	353,120	9,853,000	7	170,295	(142,246)	(7,103)	Note 10, 11
Bao Shin, Hiyield, and Lin Yih	Healthconn Corporation	Taiwan	Consultancy of health checkup software, machine, and health care	276,170	276,170	24,637,025	54	557,413	25,442	20,222	Note 11
Bao Shin, Hon Chi and Hiyield	Asia Pacific Telecom Co., Ltd.	Taiwan	Special approval enterprise of type I telecommunications, manufacturing of wired (wireless) communication equipment and apparatus, installation of computer equipment and satellite TV channel facilities and telecommunications engineering, and provision of voice and non-voice mobile phone and third generation mobile telecom services	3,045,178	3,045,178	302,022,004	7	1,828,218	(5,357,738)	(380,962)	Note 7, 11

Initial investment amount Shares held as at December 31, 2022

Investor	Investee	Location	Main business activities	Balance as at December 31, 2021		Number of shares	Ownership (%)	Book value	Net profit (loss) of the investee for the year ended December 31, 2022	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Footnote
				2022	2021						
Bao Shin	Aurora Telecom Corporation	Taiwan	Sales of mobile phones and its accessories and activate mobile number	\$ 273,444	\$ 273,444	12,777,765	30	\$ 203,086	\$ 64,555	\$ 19,050	Note 11
Bao Shin, Hiyield, 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	976,780	993,848	20,295,493	26	485,208	(342,570)	(61,077)	Note 11
Bao Shin	XSemi Corporation	Taiwan	Design, test and sales of various types of IC application	1,734,009	135,000	1,734,000,000	51	1,669,412	(153,364)	(75,541)	Note 11
Bao Shin	Dynamic Computing Technology Co., Ltd	Taiwan	Operation of Internet Data Center, system integration services, cloud service and information business	1,020,000	120,000	102,000,000	100	1,095,513	52,775	48,057	Note 11
Hiyield, Hon Yuan, Bao Shin, Lin Yih and Hon Chi	Others	Others		12,816,977	6,041,550	-	-	17,156,369	3,439,760	1,347,283	Note 9

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

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

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

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

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

Note 6: The Company and the direct and indirect investee companies own 34.06% of Sharp Corporation's outstanding shares.

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

Note 8: The Company and the direct and indirect investee companies own 100% of Foxconn Singapore Pte. Ltd.'s outstanding shares.

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

Note 10: In April 2022, FIH Mobile Limited had disposed all of equity interests in the Advanced Optoelectronic Technology, Inc.

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Information on investments in Mainland China
For the year ended December 31, 2022

Investee in Mainland China Component (Beijing) Co., Ltd.	Investment method (Note 1)	Paid-in capital	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan		Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
				Remitted to Mainland China	of remittance from Taiwan to Mainland China as of December 31, 2022						
FIH Precision Component (Beijing) Co., Ltd.	(2)	\$ 2,112,848	\$ -	\$ -	\$ -	(\$ 20,713)	64	(\$ 13,187)	\$ 7,577,621	\$ -	Note 2
Fujian Precision Industry (Shenzhen) Co., Ltd.	(2)	1,610,740	153,550	-	153,550	36,566	100	36,566	574,620	133,896	Note 2
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	(2)	5,482,349	-	-	-	898,432	64	572,000	12,830,019	-	Note 2
Foxconn Precision Component (Shenzhen) Co., Ltd.	(2)	1,868,396	92,130	-	92,130	28,390	100	28,390	1,617,478	-	Note 2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	(2)	3,894,028	-	-	-	(231,846)	64	(147,608)	6,250,402	-	Note 2
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	(2)	460,650	-	-	-	43,979	100	43,979	780,472	-	Note 2

Table 11

Expressed in thousands of TWD
(Except as otherwise indicated)

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Amount remitted from Taiwan to Mainland China/ to Taiwan		Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
				Amount remitted back to Taiwan for the year ended December 31, 2022	Remitted to Mainland China to Taiwan								
Foxconn Computer Connectors (Kunshan) Co., Ltd.	Main manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	\$ 1,369,666	(2)	\$ -	\$ -	\$ 153,550	\$ 153,550	\$ 1,410,228	71.16	\$ 1,014,572	\$ 5,095,556	\$ 219,269	Note 2
Fu Ding Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	1,474,080	(2)	-	-	-	-	2,986,263	71.16	2,148,432	10,006,170	-	Note 2
Foxconn Technology Group Co., Ltd. (Formerly: Hong Fujin Precision Industrial (Shenzhen) Co., Ltd.)	Manufacturing and marketing of computer case and computer peripherals, etc.	5,189,990	(2)	-	-	-	-	13,978,097	100	13,978,097	149,720,099	1,075,464	Note 2
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,808,040	(2)	-	-	1,719,760	1,719,760	149,087	71.16	107,259	3,633,304	-	Note 2
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computer components keyboards, etc.	368,520	(2)	-	-	-	-	9,344	100	9,344	856,962	-	Note 2
Fuhong Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	353,165	(2)	-	-	-	-	18,683	100	18,683	1,143,658	66,641	Note 2
Hongzhu Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	2,641,060	(2)	-	-	-	-	1,386,724	100	1,386,724	11,667,735	83,531	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan		Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
				Amount remitted to Taiwan for the year ended December 31, 2022	Remitted to Mainland China to Taiwan								
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Main business activities Manufacturing and marketing of computer components, computer peripherals, etc.	\$ 4,483,660	(2)	\$ -	\$ -	\$ 890,590	\$ 890,590	\$ 208,420	100	\$ 208,420	\$ 7,032,913	\$ -	Note 2
Futaikang Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	176,583	(2)	-	-	-	-	35,344	100	35,344	430,473	-	Note 2
Fujian Precision Industrial (Jincheng) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	20,483,570	(2)	-	-	10,779,210	10,779,210	29,120	100	29,120	32,635,013	-	Note 2
Triple Win Technology (Shenzhen) Co., Ltd.	Production and sale of optoelectronic devices, sensitive components, semiconductors, optoelectronic materials, new-type display devices, and spare parts of the above products	1,320,530	(2)	-	-	1,320,530	1,320,530	5,351,121	100	5,351,121	13,444,060	-	Note 2
Foxway Precision Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of router components	383,875	(2)	-	-	-	-	10,453	100	10,453	568,296	-	Note 2
Hongfuitai Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of auto digital signal process device and components, management of sales and marketing for robots, electronic whiteboards, game consoles, game controllers, CD players, projectors and joysticks	7,015,700	(2)	-	-	-	-	1,485,755	100	1,485,755	17,171,365	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Amount remitted from Taiwan to Mainland China/ to Taiwan		Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
				Amount remitted back to Taiwan for the year ended December 31, 2022	Remitted to Mainland China to Taiwan								
ShunSin Technology (Zhongshan) Limited	Main business activities Manufacturing and marketing of high frequency wireless communication modules and assembly, testing, and sales of Integrated Circuit (IC) of various sizes	\$ 3,185,383	(2)	\$ -	\$ -	\$ 752,395	\$ 752,395	\$ 18,594	\$ 59.52	\$ 11,067	\$ 5,233,533	\$ -	Note 2
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	11,209,150	(2)	-	-	767,750	767,750	1,634,883	100	1,634,883	20,345,619	-	Note 2
Dong Guan Hong Song Precision Component Co., Ltd.	Manufacturing and marketing of keypad and computer components	307,100	(2)	-	-	-	-	8,393	100	8,393	465,363	-	Note 2
FIH (Tian Jin) Precision Industry Co., Ltd.	Manufacturing and marketing of wireless phone and components	1,621,488	(2)	-	-	-	-	284,154	64	(180,911)	188,362	-	Note 2
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	383,497	(2)	-	-	-	-	74,138	70	51,897	384,943	-	Note 2
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing and marketing of automobiles	291,899	(2)	-	-	153,550	153,550	451	100	451	9,873	-	Note 2
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of telecommunication peripherals	5,036,440	(2)	-	-	1,006,913	1,006,913	108,105	100	108,105	5,577,904	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Amount remitted		Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
				from Taiwan to Mainland China/ to Taiwan							
				Amount remitted back to Taiwan for the year ended December 31, 2022	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022						
Premier Image Technology (China) Co., Ltd.	Main business activities Manufacturing and sale of cameras	\$ 4,660,674	(2)	\$ 19,962	\$ -	\$ 19,962	\$ 1,130,008	100	\$ 7,238,941	\$ -	Note 2
Fu Zhun Precision Tooling (Huaian) Co., Ltd.	Designing, manufacturing and marketing of computer components	3,046,432	(2)	-	-	-	97,635	100	5,171,722	-	Note 2
Fu Yu Electronical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables	8,175,002	(2)	5,220,700	-	5,220,700	259,467	71.16	8,838,685	-	Note 2
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	14,541,185	(2)	2,207,882	-	2,207,882	1,808,949	100	49,719,941	-	Note 2
Avary Holding (Shenzhen) Co., Limited	Manufacturing and marketing of rigid single (double) sided PCB, rigid multilayer PCB, flexible multilayer PCB and other PCB	10,235,002	(2)	-	-	-	22,609,398	27.33	24,306,496	-	Note 2
Futajiang Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	2,303,250	(2)	-	-	-	236,134	64	1,820,111	-	Note 2
FIH Precision Electronics (Lang Fang) Co., Ltd.	Manufacturing and marketing of cell phone and components	14,602,605	(2)	-	-	-	1,593,720	64	9,182,592	-	Note 2
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals	614,200	(2)	-	-	-	34,002	100	690,308	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Amount remitted from Taiwan to Mainland China/ to Taiwan		Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
				Amount remitted back to Taiwan for the year ended December 31, 2022	Remitted to Mainland China to Taiwan								
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Main manufacturing and marketing of computer and digital camera components	\$ 8,991,888	(2)	\$ -	\$ -	\$ 5,923,959	\$ 5,923,959	\$ 2,170,036	100	\$ 2,170,036	\$ 24,638,300	\$ -	Note 2
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Main manufacturing and marketing of computer components	2,174,268	(2)	-	-	-	-	3,939,734	100	3,939,734	47,569,272	-	Note 2
FIH (Nanjing) Communications Co., Ltd.	Main manufacturing and marketing of handset and components	537,425	(2)	-	-	-	-	(15,643)	64	(9,959)	271,362	-	Note 2
Foxconn (Nanjing) Software Co., Ltd.	Computer software, hardware and other digital product	982,720	(2)	-	-	-	-	(49,720)	100	(49,720)	1,012,351	-	Note 2
Fu Tai Kang Electronics Development (Yantai) Ltd.	Industrial design business	1,842,600	(2)	-	-	1,842,600	1,842,600	46,235	100	46,235	895,425	-	Note 2
Foxconn (Shenyang) Precision Industry Co., Ltd.	Manufacturing and sales of Computer Numeric Controlled (CNC) machinery and permanent magnet servomotors	1,652,268	(2)	-	-	-	-	6,676	69.23	4,622	1,168,327	-	Note 2
Fu Ding Electronic Technology (Jiashan) Co., Ltd.	Manufacturing and marketing of computer components and molds	12,130,450	(2)	-	-	8,138,150	8,138,150	5,373,433	100	5,373,433	37,697,747	-	Note 2
Fuhuajie Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer and liquid crystal display	3,531,650	(2)	-	-	3,531,650	3,531,650	61,801	100	61,801	2,809,920	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan		Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
				Amount remitted for the year ended December 31, 2022	Remitted to Mainland China to Taiwan								
GDS Software (Shenzhen) Co., Ltd.	OEM and sales of computer software not including IC design	\$ 353,165	(2)	\$ 307,100	\$ -	\$ 307,100	\$ 10,717	100	\$ 10,717	\$ 384,368	\$ -	Note 2	
Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer, cell phone and components	11,362,700	(2)	\$ 11,362,700	-	11,362,700	33,148,017	100	33,148,017	307,756,223	-	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	52,089	(2)	-	-	-	25,322	25.71	6,510	22,520	-	Note 2	
Wuxi Xinguan Metal Science & Technology Co., Ltd.	Design, R&D and manufacture of precision die stamping, precision die opening, standardised modules, nonmetallic product molds, electronic equipment, testing equipment, electronic components, digital video recorders, digital TV, digital recorders and key components, and management and agency of import and export for various products and technologies	675,260	(2)	-	-	-	6,608	25.71	(1,699)	73,608	-	Note 2	

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan		Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
				Amount remitted from Taiwan to Mainland China for the year ended December 31, 2022	Amount remitted back to Taiwan for the year ended December 31, 2022								
Kunshan Eson Precision Engineering Co., Ltd.	Main business activities: Design and manufacture of electronic equipment, testing equipment and various precision die stamping precision die opening, injection molds, compressor molds, standardized modules, and new electronics and components, LCD TV, and servers; sales of self-produced products; wholesale and import/export of products	\$ 1,698,755	(2)	\$ -	\$ -	\$ -	\$ -	\$ 374,631	\$ 25.71	\$ 96,318	\$ 789,323	\$ -	Note 2
Yantai Eson Precision Electronics Co., Ltd.	Manufacturing and management of other color video surveillance devices, black and white or monochromatic video surveillance devices	27,711	(2)	-	-	-	-	21,722	25.71	5,585	30,606	-	Note 2
Guangzhou OED Technologies Co., Ltd.	Manufacturing and marketing of flexible display and molding	408,223	(2)	61,420	-	61,420	(371,690)	371,690	5.76	-	61,420	-	Note 2
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of computer chassis and metal stamping parts	5,854,862	(2)	5,854,862	-	5,854,862	942,597	942,597	100	942,597	10,852,323	-	Note 2
Innovation (Beijing) Software Development Co., Ltd.	Design and development of computer software	439,451	(2)	79,846	-	79,846	(16,638)	16,638	8.88	-	79,846	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Amount remitted from Taiwan to Mainland China/ to Taiwan		Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
				Amount remitted back to Taiwan for the year ended December 31, 2022	Remitted to Mainland China to Taiwan								
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	\$ 61,420,000	(2)	\$ 52,207,000	\$ -	\$ 52,207,000	\$ 8,874,717	100	\$ 8,874,717	\$ 148,562,533	\$ -	Note 2	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	29,174,500	(2)	15,355,000	-	15,355,000	6,675,555	100	6,675,555	77,949,019	-	Note 2	
Fuding Precision Industry (Zhengzhou) Co., Ltd.	Manufacturing and marketing of new electronic components	1,228,400	(2)	307,100	-	307,100	350,029	71.16	251,824	1,788,959	-	Note 2	
Yantai Fuhuada Precision Electronics Co., Ltd.	Manufacturing and marketing of new electronic components	5,589,220	(2)	522,070	-	522,070	34,612	100	34,612	2,029,540	-	Note 2	
Fujian Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	460,650	(2)	460,650	-	460,650	10,565	100	10,565	348,850	-	Note 2	
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of compression molding plastic injection mold and metal	1,596,920	(2)	1,596,920	-	1,596,920	126,806	100	126,806	2,790,607	-	Note 2	
Anpinda Precision Industry (Huizhou) Co., Ltd.	Manufacturing and marketing of computer components and microcomputers	1,535,500	(2)	1,228,400	-	1,228,400	87,161	100	(87,161)	1,219,332	-	Note 2	
Nanning Futaihong Precision industry Co., Ltd.	Manufacturing and marketing of cell phone	1,535,500	(2)	-	-	-	18,461	64	(11,753)	923,006	-	Note 2	

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Amount remitted from Taiwan to Mainland China/		Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted back to Taiwan for the year ended December 31, 2022	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
				Remitted to Mainland China	Remitted back to Taiwan									
WWW (Jincheng) Co., Ltd.	Main business activities: Manufacturing and marketing of lens module	\$ 3,842,196	(2)	\$ 940,925	\$ -	\$ 940,925	\$ -	\$ 223,584	100	(\$ 223,584)	\$ 658,586	\$ -	Note 2	
Fuyu Energy Technology (Funing) Co., Ltd.	Engaged in the production and marketing of operating solar energy battery business	1,689,050	(2)	1,689,050	-	1,689,050	(62,459)	62,459	100	(62,459)	1,011,336	-	Note 2	
Futajing Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of handset component product	614,200	(2)	-	-	-	-	247,063	64	157,296	1,281,717	-	Note 2	
Hongfujin Precision Industry (Hengyang) Co., Ltd.	Manufacturing and marketing of holder, metal and plastic honing machines, hot melt machine, marking machine, laminating machine, laser or other light beams (assembly equipment), bolt machine and inspection devices	1,166,980	(2)	1,166,980	-	1,166,980	-	159,370	100	159,370	4,026,158	-	Note 2	
Innocom Technology (Chongqing) Co., Ltd.	Manufacturing of LCD related products, modules, components and systems	92,130	(2)	122,040	-	122,040	-	26	100	26	90,947	-	Note 2	
Funeng New Energy Technology Service (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installation	184,260	(2)	-	-	-	-	3,839	100	3,839	228,901	-	Note 2	
Interface Technology (Chengdu) Co., Ltd.	Manufacturing and marketing of TFT-LCD modules and related materials	9,788,177	(2)	783,105	-	783,105	-	4,377,204	22.54	986,622	8,619,433	-	Note 2	

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Amount remitted from Taiwan to Mainland China/ to Taiwan		Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
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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	\$ 266,674	(2)	\$ -	\$ -	\$ 169,519	\$ 169,519	\$ 5,783	100	\$ 5,783	\$ 188,482	\$ -	Note 2
Changchun Chentai Technology Co., Ltd.	Manufacturer of degradable plastic resin	491,974	(2)	-	-	418,178	418,178	(9,025)	85	(7,671)	331,823	-	Note 2
Changchun Yongtai Technology Co., Ltd.	Manufacturer of degradable plastic resin	49,136	(2)	-	-	49,136	49,136	(1,473)	85	(1,252)	48,545	-	Note 2
Fu Hon Yuan (Shenzhen) Environmental Technology Ltd.	Environmental technology development and wholesale of pollution controlling equipments	6,142	(2)	-	-	-	-	5,172	87.98	4,550	208,872	-	Note 2
Seienbizip Consulting (Shenzhen) Co., Ltd.	Management and consulting services	135,124	(2)	-	-	-	-	36,212	51	(18,468)	442,996	-	Note 2
Guizhou Funayuan Chuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	1,259,110	(2)	-	-	1,259,110	1,259,110	33,447	99.38	33,240	700,360	-	Note 2
Chongqing Hongteng Technology Co., Ltd.	Manufacturing and marketing of connectors for optical fibres, optical fibre bundles or cables	92,130	(2)	-	-	-	-	59,416	71.16	42,746	225,045	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Amount remitted from Taiwan to Mainland China/ to Taiwan		Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted back to Taiwan for the year ended December 31, 2022	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
				Remitted to Mainland China	Remitted back to Taiwan									
Fuguikang Precision Electronics (Guizhou) Co., Ltd.	Main business activities 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)	\$ 1,833,703	(2)	\$ 614,200	\$ -	\$ 614,200	\$ -	\$ 614,200	100	(\$ 101,077)	\$ 480,688	\$ -	Note 2	
Ur Materials (Shenzhen) Co., Ltd.	Manufacturing and marketing of acrylonitrilebutadiene-styrene (ABS) copolymers in primary forms, waste, parings and scrap of polymers of styrene, other polystyrene in primary forms	368,520	(2)	368,520	-	368,520	-	368,520	100	241,551	1,419,877	-	Note 2	
Foxconn Industrial Internet Co., Ltd.	Manufacture and sale of multifunctional industrial robot	87,541,085	(2)	26,423,796	-	26,423,796	-	88,257,488	84.10	74,167,560	480,782,530	11,947,749	Note 2	
Shenzhen Hongzhi Yunchuang Technology Co., Ltd.	Manufacture and sale of injection or compression moulds for metal or metal carbides	-	(2)	460,650	-	460,650	-	1,273	100	(1,273)	-	-	Note 2	
Fu Jin Ji Network Technology (Henan) Co., Ltd.	Wholesale, software design, machine leasing and maintenance services	440,800	(2)	84,346	-	84,346	-	44,393	100	44,393	693,799	-	Note 2	

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Jusda Supply Chain Management International Co., Ltd.	Main business activities Truck freight transportation, cargo transportation, ocean freight transportation forwarding services, civil aviation transportation; warehousing and storage, computer and appliance and telecommunication facilities repair and maintenance	\$ 9,971,383	(2)	\$ 1,568,360	\$ -	\$ 1,568,360	\$ 3,654,761	65.53	\$ 2,394,958	\$ 15,326,891	\$ -	Note 2	
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Design, development, and manufacturing of automotive molds, fixtures, and gauges	457,550	(2)	-	-	-	(65,731)	31.11	(20,449)	594,579	-	Note 2	
Charming International Leasing Co., Ltd.	Financial leasing	921,300	(2)	230,325	-	230,325	108,258	100	108,258	1,640,523	-	Note 2	
Kunshan Nano New Material Technology Co., Ltd.	Other articles solely for industrial use, of plastics, sandpaper, cutting-oil, waxes, grease, lubricating	581,154	(2)	61,420	-	61,420	(3,099)	9.45	-	61,420	-	Note 2	
Shenzhen Jing Huang Technology Co., Ltd.	Communication products technology development, import and export and wholesale of electronic equipment and components	11,020	(2)	20,112	-	20,112	1,009	40	404	7,723	-	Note 2、3	

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Amount remitted from Taiwan to Mainland China/ to Taiwan		Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
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Kunshan Fuchengke Precision Electronic Co., Ltd.	Design and manufacture of Surface Mount Technology	\$ 767,750	(2)	\$ 767,750	\$ -	\$ 767,750	\$ 241,348	100	\$ 241,348	\$ 1,449,721	\$ -	-	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 equipments, cars, optical instruments, bare printed circuit boards of recorded media	\$ 363,067	(2)	\$ 276,390	\$ -	\$ 276,390	\$ 21,738	53.99	\$ (11,734)	\$ (13,822)	\$ -	-	Note 2
Fushirui Chengdu Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	-	(2)	\$ 214,970	\$ -	\$ 214,970	\$ -	100	\$ -	\$ -	\$ -	-	Note 2
Hongfuzhun Precision Shenzhen Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	\$ 368,520	(2)	\$ 368,520	\$ -	\$ 368,520	\$ 24,401	100	\$ 24,401	\$ 557,526	\$ -	-	Note 2
Hongqing Precision Machine Co., Ltd.	Manufacture and sales of comprehensive processors (automation equipment)	\$ 424,868	(2)	\$ 424,868	\$ -	\$ 424,868	\$ 53,087	100	\$ (53,087)	\$ 179,875	\$ -	-	Note 2
Fushirui Precision Industry (Zhengzhou) Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	\$ 215,717	(2)	\$ 245,680	\$ -	\$ 245,680	\$ 2,163	100	\$ (2,163)	\$ 310,330	\$ -	-	Note 2

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Fuming Electronical Technology (Heze) Co., Ltd.	Manufacture of Electric conductors for a voltage not exceeding 1000V	\$ 153,550	(2)	\$ -	\$ -	\$ -	\$ -	71,523	(\$ 51,456)	\$ 49,031	\$ -	-	Note 2
Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd.	Design of computer, computer peripherals and molds	71,688	(2)	-	-	4,298	4,298	(12,110)	-	4,298	-	-	Note 2
First Special Material (Shenzhen) Limited	General merchandise wholesale, wholesale chemical materials and products, technology development and sales of computer software, machinery and equipment rental and repair business	921,300	(2)	-	-	135,124	135,124	9,883	96.23	202,188	9,511	-	Note 2
Beijing Jide Network Technology Limited	Electronic shopping and mail order, computer software design, computer system integration services and other information providers services	568,366	(2)	-	-	92,130	92,130	-	6.38	92,130	-	-	Note 2
Shenzhen Nafuhai Optoelectronics Co., Ltd. (Formerly: Shenzhen Nano Photoelectric Co., Ltd.)	Research and development of optoelectronic products, technical services	8,878	(2)	-	-	9,850	9,850	(1,542)	9.45	9,850	-	-	Note 2

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				Amount remitted from Taiwan to Mainland China for the year ended December 31, 2022	Remitted to Mainland China to Taiwan								
First Special Material (Henan) Limited	Chemical products, optical film, protection and development film, tape, glue, adhesives, inks, coatings, grinding fluid, cutting oil, plastic products, sandpaper, grinding wheel, design, manufacture, sale, leasing, warranty, service and abrasive of materials and its spare parts	322,455	(2)	\$	\$	322,455	322,455	25,200	96.23	24,251	327,209	-	Note 2
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Metal cutting tools, industrial automatic control system device, CNC machine tools, automatic test equipment and vertical multi-joint robot, automated overhead dimensional storage equipment, portable microcomputers, digital player, and production and marketing business of mold standard parts	1,074,850	(2)	-	-	1,074,850	1,074,850	185,823	100	185,823	2,978,424	-	Note 2
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Metal or metal carbides by injection molding, compression molding, rubber or plastic with mold	1,074,850	(2)	-	-	1,074,850	1,074,850	42,297	100	(42,297)	1,288,428	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan		Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
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Fuyu Properties (Shanghai) Co., Ltd.	Industrial design e-commerce business, other specialized design services, car rental, other general merchandise retail, computers and peripherals, software, retail communications equipment, audio-visual equipment retail, automobile spare parts and supplies retail	\$ 5,164,081	(2)	7,677,500	- \$	7,677,500	97,718	83.13	\$ 81,233	\$ 3,924,250	\$ -	-	Note 2
Fuhua Precision Industry (Guizhou) Co., Ltd.	Design, processing and manufacturing operations of surface-mount circuit board	921,300	(2)	921,300	-	921,300	18,377	100	18,377	967,897	-	-	Note 2
Lankao Yufu Precision Technology Co., Ltd.	Development, manufacturing and marketing of optical lenses, glass product and metal fitting	12,149,137	(2)	11,362,700	-	11,362,700	490,355	100	490,355	10,490,935	-	-	Note 2
Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing of 3G or higher mobile communication cell phones as well as design and manufacturing of metal and non-metal moulds	427,629	(2)	115,163	-	115,163	63,045	100	63,045	1,186,601	-	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Amount remitted from Taiwan to Mainland China/		Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted back to Taiwan		Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote			
				Amount remitted for the year ended December 31, 2022	Remitted to Mainland China to Taiwan		Amount remitted back to Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022					
Nxera Information Technology (Shenzhen) Co., Ltd.	Computer software and hardware; technological development of 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	\$ 26,283	(2)	-	-	-	-	20,129	(\$ 7,625)	37.88	33,520	-	Note 2
Qi Ding Technology Qinhuangdao Co., Ltd.	Development, manufacturing and sales of large and medium electronic calculators, portable calculators, new electronic parts and components, electronic equipment, fine blanking dies, mould standard parts, other parts and accessories; house leasing; wholesale of electronic products; import and export of goods	\$ 2,103,418	(2)	-	-	-	-	1,123,337	298,493	26.57	753,664	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Amount remitted from Taiwan to Mainland China/ to Taiwan		Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
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Fuyang Soleros Technology (Nanyang) Co., Ltd.	Main business activities Investment, procurement, sales, management of new energy including PV, system integration and coordinative measures and equipment; application and consultation service of related technologies	\$ 3,963,365	(2)	\$ -	\$ -	\$ -	\$ 69,976	100	\$ 69,976	\$ 4,002,836	\$ -	-	Note 2
Efeihu (Yantai) Limited	Touring information service, ticket agent, warehousing, int'l trade and commission agent, retail of electronics, repair of electronic appliance and online retailing	88,160	(2)	-	-	62,599	28,488	70	19,942	148,717	-	-	Note 2
Kunshan Nano Environmental Protection Technology Co., Ltd.	Design and assembly of environment protection electronic devices and water processors; sale of self-produced products; wholesale of cosmetics	83,216	(2)	-	-	-	8,992	9.45	-	52,489	-	-	Note 2
G-TECH Optoelectronics (Shenzhen) Co., Ltd.	R&D, manufacturing of new panel displays, display materials; wholesale of displays, display materials, PV glasses, parts of mobile telecommunication products, production equipment of displays and PV glasses and wholesale of raw materials for production	1,535,500	(2)	-	-	-	3,329	100	3,329	214,003	-	-	Note 2

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				Amount remitted from Taiwan to Mainland China for the year ended December 31, 2022	Amount remitted back to Taiwan for the year ended December 31, 2022								
Nanjing Hongfusharp Precision Electronics Co., Ltd.	Main business activities R&D, manufacturing, sales, technology service, consultation and technology transfer of precise electronics, electro-optics technology and related equipment, medical equipment and devices and automated equipment; lease of self- owned buildings and equipment; int'l trade of own and distributed products and technologies	\$ -	(2)	\$ 5,220,700	\$ -	\$ 5,220,700	\$ -	-	\$ -	\$ -	\$ -	-	Note 2
Qukuailian Information and Technology (Shenzhen) Ltd.	Development of computers, IoT products and software; consultation service of computers and IoT technologies; strategy planning of business operation; business information service	204,424	(2)	122,809	-	122,809	2,350	53.33	1,253	42,797	-	-	Note 2
TNS Mobile (Beijing) Co., Ltd.	Wholesale of mobile telecommunication equipment and terminals, computer hardware and software, internet devices, commission agent and international trade	142,955	(2)	-	-	-	48,596	64	(30,939)	(657,193)	-	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Amount remitted from Taiwan to Mainland China/		Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted back to Taiwan for the year ended December 31, 2022	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
				Remitted to Mainland China	Remitted back to Taiwan									
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	\$ 13,702,708	(2)	\$ 40,503	\$ -	\$ 40,503	\$ -	\$ 40,503	-	\$ -	\$ 40,503	\$ -	-	Note 2
ShunYun Technology (Zhongshan) Limited (Formerly: Xun Pin Electronic Technology (Zhongshan) Co., Ltd.)	Manufacture, research, development, and after-sale service of IC, new electronic components, electronic manufacturing equipment, equipment spare parts, raw materials for self-produced products, machine, electrical equipment, electronic products and software, communication products and software	1,480,849	(2)	-	-	-	-	379,499	59.52	225,878	1,171,927	-	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Amount remitted from Taiwan to Mainland China/ to Taiwan		Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
				Amount remitted for the year ended December 31, 2022	Remitted to Mainland China to Taiwan								
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Main business activities Optoelectronics technology development, technology transfer, technical consulting, technical services, development and manufacturing of optical communication modules, highspeed connectors and cables; development and testing of new energy vehicle charging systems, sales of self- produced products and photovoltaic products	\$ 325,323	(2)	\$ -	\$ -	\$ -	\$ 54,604	35.58	\$ 19,642	\$ 235,172	\$ -	-	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

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Amount remitted from Taiwan to Mainland China/ to Taiwan		Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted back to Taiwan for the year ended December 31, 2022	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
				Remitted to Mainland China	Remitted back to Taiwan									
Jin Ji Full Precision Machinery (Qinhuangdao) Co., Ltd.	Development and production of precision molds, metal and nonmetal mold components, machine components, electronic products spare parts; automation equipment and its key components, hardware products, sheet metal products, injection molding, plastic products development, design, production , heat treatment processing, metal material shear processing	\$ 46,065	(2)	\$ -	\$ -	\$ -	\$ -	\$ 1,027)	100	(\$ 1,027)	\$ -	\$ -	-	Note 2
Guangxi Hongzhiyi Investment Management Co., Ltd.	Management and consulting services, trust asset management, equity investment, financial consulting, corporate management consulting, investment information consulting services	9,896	(2)	4,746	-	4,746	(	1,778)	50	(889)	1,203)	-	Note 2	
Huai An Jiawei Industrial Development Co., Ltd.	Manufacture and sales of construction and building materials, furniture and hardware tools; business information consultancy; dining management; dining service	719,566	(2)	-	-	-	-	4,888	37.96	1,855	272,257	-	Note 2	

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Amount remitted from Taiwan to Mainland China/		Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted back to Taiwan for the year ended December 31, 2022	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
				Remitted to Mainland China	Remitted back to Taiwan									
Yuan Kang Agricultural Technology (Shenzhen) Co., Ltd.	Main business activities Engaged in the development of pollution-free cultivation techniques and products for vegetables and fruits; agricultural cultivation technology equipment, craft gifts, health food, wholesale technical consultation, retail, import and export, and other relative business	\$ -	(2)	\$ -	\$ -	\$ -	\$ -	\$ 35	50	\$ 18	\$ -	\$ -	-	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	1,034,745	(2)	\$ -	\$ -	\$ -	\$ -	\$ 98,059	100	(98,059)	302,747	\$ -	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Amount remitted from Taiwan to Mainland China/ to Taiwan		Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
				Amount remitted for the year ended December 31, 2022	Remitted to Mainland China to Taiwan								
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	\$ 303,037	(2)	\$ -	\$ -	\$ -	\$ -	100	(\$ 29,659)	\$ 167,103	\$ -	Note 2	
Chengdu NUWA Robotics Corp.	Manufacturing and marketing of smart robot and auto digital signal process device and components	-	(2)	-	-	-	-	-	-	-	-	Note 5	
Yihong Technology (Chengdu) Co., Ltd. (Formerly: Bisheng Technology (Chengdu) Co., Ltd.)	Manufacture and sale of biometrics technology, touch systems (touch screens, touch components), flat panel display modules, and display materials	522,070	(2)	-	-	-	174,335	22.54	39,295	117,116	-	Note 2	
Kunshan Kangrui Packaging Materials Limited	Production and processing of cartons, paper packaging supplies, hardware accessories, plastic products, sales of self- produced products and aftersales service.	18,483	(2)	-	-	-	2,784	26.47	(737)	3,305	-	Note 2	

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan		Accumulated remittance from Taiwan to Mainland China as of January 1, 2022	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
				Amount remitted for the year ended December 31, 2022	Remitted to Mainland China to Taiwan								
Li Ding Semiconductor Technology (Shenzhen) Co., Ltd	Main business activities, R&D of IC packagings, IC-specific materials, system-level packagings, sales of self-manufacture products and relevant technologies and after- sales services	\$ 2,606,452	(2)	\$ -	\$ -	\$ -	\$ -	\$ 191,657	\$ 26.57	\$ 50,927	\$ 971,657	\$ -	Note 2
Zettmge Solutions, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	403,618	(2)	-	-	-	(401,113)	48,451	(26.07)	(104,578)	48,451	-	Note 2
Pollux Technologies, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	198,580	(2)	-	-	-	(48,604)	68,163	(26.07)	(12,672)	68,163	-	Note 2
Lingyange Semiconductor, Inc. (Formerly: Langyage Semiconductor, Inc.)	Design of Integrated circuit, development of software, wholesale, retail and repair of electronic product and service of intellectual property	161,447	(2)	-	-	-	(252,555)	2,553	(26.07)	(65,846)	2,553	-	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, 2022	Amount remitted from Taiwan to Mainland China/ to Taiwan		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
					Amount remitted for the year ended December 31, 2022	Remitted to Mainland China to Taiwan							
Foshan Pulida Technology Co., Ltd	Design and sale of camera, electronic laser projector, monitor, digital video system, multidimension anaglyph spectacles, electronic and optoelectronic control unit, LCD display unit, precision lens and stamping die	\$ -	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	Note 2
Qingdao New Code Technology Co., Ltd.	Design of IC packaging and testing, sale of IC, support plate, equipment and related technical service and consulting; design of packaging equipment, testing equipment, software and hardware; wholesale, import and export of semiconductor materials; other related supporting services	1,313,584	(2)	-	-	-	(540,954)	20.13	(108,894)	80,909	-	-	Note 2
Sound Solutions (Zhenjiang) Co., Ltd.	Design and manufacture of acoustic components	3,117,870	(2)	-	-	-	(1,215,301)	71.16	(874,334)	(1,161,723)	-	-	Note 2
Futaihua Precision Industry (Weihai) Co., Ltd.	Manufacture and sale of copiers and offset printers	2,201,907	(2)	-	-	-	(115,208)	100	(115,208)	1,978,236	-	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Amount remitted from Taiwan to Mainland China/		Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted back to Taiwan		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
				Amount remitted for the year ended December 31, 2022	Amount remitted back to Taiwan		Remitted to Mainland China	Remitted back to Taiwan						
Epic Mems (Xiamen) Co., Ltd.	Main business activities: 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 and export of parts, accessories and raw and auxiliary materials.	\$ 56,577	(3)	-	-	-	-	-	0.82	\$ -	\$ 70,528	\$ -	-	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.		(2)	16,717	-	-	-	-	10.08	-	-	-	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Amount remitted from Taiwan to Mainland China/		Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted back to Taiwan		Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote
				Amount remitted for the year ended December 31, 2022	Remitted to Mainland China to Taiwan		Remitted back to Taiwan	Net income of investee for the year ended December 31, 2022						
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.	\$ 3,847,561	(3)	\$ -	\$ -	\$ -	\$ -	\$ -	0.95	\$ -	\$ -	\$ -	-	Note 6

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Amount remitted from Taiwan to Mainland China/ to Taiwan		Accumulated remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China as of December 31, 2022		Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Footnote		
				Amount remitted for the year ended December 31, 2022	Remitted to Mainland China to Taiwan 2022		Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)			Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022
Shenzhen Mobile Drive Technology Co., Ltd	Main business activities 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, millimeterwave antenna modules, electronic products, electronic components, automotive electronics and electrical technology field in intelligent car.	\$ 381,379	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,041	-	Note 2	
CloudMinds (Shanghai) Robotics Co., Ltd.	Manufacturing of medical devices of Class II, intelligent robot, computer software and auxiliary equipment, marketing of foods and security products in computer information systems, import and export of goods and technology, providing of technical services and developing of software.	\$ 279,546	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	Note 2

Investment amount approved by the		
Investment Commission of the		Ceiling on investments in Mainland
Ministry of Economic Affairs		China imposed by the Investment
(MOEA)		Commission of MOEA
Hon Hai Precision Industry Co., Ltd.	\$ 200,987,426	\$ 383,411,119

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 FII Precision Component (Beijing) Co., Ltd., Shenzhen Fu Tai Hong Precision Industry Co., Ltd., Honxun Electrical Industry (Hangzhou) Co., Ltd., FIIH (Tian Jin) Precision Industry Co., Ltd., Futaijing Precision Electronics (Beijing) Co., Ltd., FII Precision Electronics (Lang Fang) Co., Ltd., FIIH (Nanjing) Communications Co., Ltd., Nanning Futaihong Precision Industry Co., Ltd., Nanning Futaihong Precision Industry Co., Ltd., Futaijing Precision Electronics (Yantai) Co., Ltd., FII Precision Electronics (Nanjing) Co., Ltd., FIIH (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 Chmadragon 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 FII Electronics Technology (Nanjing) Co., Ltd., which has not yet been established as of December 31, 2022.

Note 5: The Company was approved by Investment Commission, MOEA of an investment of US\$13,441 in Chengdu NUWA Robotics Corp., which has not yet been established as of December 31, 2022.

Note 6: The Company was approved by Investment Commission, MOEA of an investment of US\$6,722,352 in Allysstar Technology (Shenzhen) Co., Ltd., which has not been invested as of December 31, 2022.

Note 7: 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:

- 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.
- 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.
- 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.
- 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 Sinyu Online Information Technology Co., Ltd., which have been sold out in 2012.
- The Company was approved by Investment Commission, MOEA of an investment of US\$2,500,000 in Hongguang Precision Electronics (Yingkou) Co., Ltd., which had been liquidated in 2012.
- 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.
- 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.
- 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.
- 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\$12,689,109 and completed the registration of business combination with Fuyang Electronic Technology (Changshu) Co., Ltd. at the competent authority in 2019. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.

15. The Company was approved by Investment Commission, MOEA of an investment of US\$2,126,394 in Jiaxing Radioshack Trading Limited, which had been liquidated in 2019.

16. The Company was approved by Investment Commission, MOEA of an investment of US\$7,183,572 in FIIH (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 Fangan Technology Co., Ltd., which had been liquidated in 2020.

20. The Company was approved by the Investment Commission, MOEA 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, MOEA 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, MOEA of an investment of US\$15,000,000 in Jin Ji Precision Technology (Shenzhen) Co., Ltd., which was liquidated in February 2021.

23. The Company was approved by the Investment Commission, MOEA of an investment of US\$3,100,239 in UER Technology (Shenzhen) Co., Ltd., which was liquidated in February 2021.

24. The Company was approved by the Investment Commission, MOEA of an investment of US\$10,000,000 in Lianpu Technology (Shenzhen) Co., Ltd., which was liquidated in October 2020.

25. The Company was approved by the Investment Commission, MOEA of an investment of US\$3,100,239 in UER Technology (Shenzhen) Co., Ltd., which was liquidated in March 2021.

26. The Company was approved by the Investment Commission, MOEA of an investment of US\$17,000,000 in Tianjin Funayuanhuang Technology Co., Ltd., which was liquidated in October 2021.

27. The Company was approved by the Investment Commission, MOEA of an investment of US\$7,500,000 in Fu Cheng Ke Precision Electronics (Yantai) Co., Ltd., which was liquidated in October 2019.

28. The Company was approved by the Investment Commission, 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, MOEA 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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Bonds Payable

December 31, 2022

Table 12 Expressed in thousands of TWD
(Except as otherwise indicated)

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Issued Amount	Repaid Amount	Amount		Status of guarantee	Footnote
								Balance as at December 31, 2022	Amortisation for the period		
First debenture issue of 2014	Bank SinoPac										
Bond D	"	2014/03/18	10 years	Note 1	2.00	\$ 2,500,000	\$ -	\$ -	\$ 2,500,000	None	
Second debenture issue of 2014	"										
Bond D	"	2014/05/21	10 years	"	1.95	4,200,000	-	-	4,200,000	"	
Third debenture issue of 2014	"										
Bond B	"	2014/07/08	10 years	"	1.95	6,000,000	-	-	6,000,000	"	
Fourth debenture issue of 2014	"										
Bond D	"	2014/10/08	10 years	"	2.02	2,200,000	-	-	2,200,000	"	
Bond E	"	"	12 years	"	2.15	200,000	-	-	200,000	"	
Fifth debenture issue of 2014	"										
Bond C	"	2015/01/14	7 years	"	1.80	2,800,000	(2,800,000)	-	-	"	
First debenture issue of 2015	"										
Bond E	"	2015/04/14	7 years	"	1.75	1,000,000	(1,000,000)	-	-	"	
Second debenture issue of 2015	"										
Bond F	"	2015/06/24	7 years	"	1.70	2,300,000	(2,300,000)	-	-	"	
Bond G	"	"	10 years	"	1.90	500,000	-	-	500,000	"	
Third debenture issue of 2015	"										
Bond G	"	2015/09/29	7 years	"	1.45	1,000,000	(1,000,000)	-	-	"	
Bond H	"	"	12 years	"	2.00	300,000	-	-	300,000	"	
Fourth debenture issue of 2015	"										
Bond F	"	2015/11/30	7 years	"	1.40	1,400,000	(1,400,000)	-	-	"	
Bond G	"	"	10 years	"	1.75	100,000	-	-	100,000	"	
Bond H	"	"	12 years	"	1.95	200,000	-	-	200,000	"	
First debenture issue of 2016	"										
Bond E	"	2016/06/07	6 years	"	0.88	1,300,000	(1,300,000)	-	-	"	
Bond F	"	"	7 years	"	0.95	1,800,000	-	-	1,800,000	"	
Bond G	"	"	10 years	"	1.20	1,800,000	-	-	1,800,000	"	
Second debenture issue of 2016	"										
Bond E	"	2016/08/08	6 years	"	0.83	1,700,000	(1,700,000)	-	-	"	
Bond F	"	"	7 years	"	0.90	2,900,000	-	-	2,900,000	"	
First debenture issue of 2017	"										
Bond C	"	2017/05/17	5 years	"	1.12	4,000,000	(4,000,000)	-	-	"	
Bond D	"	"	7 years	"	1.36	900,000	-	-	900,000	"	
Bond E	"	"	10 years	"	1.53	400,000	-	-	400,000	"	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Issued Amount	Repaid Amount	Amount		Status of guarantee	Footnote
								Balance as at December 31, 2022	Amortisation for the period		
Bank SinoPac											
Second debenture issue of 2017											
Bond D		2017/08/08	5 years	Note 1	1.04	\$ 3,100,000	\$ 3,100,000	\$ -	\$ -	-	None
Bond E		"	6 years	"	1.18	200,000	-	200,000	-	-	200,000
Bond F		"	7 years	"	1.30	2,000,000	-	2,000,000	-	-	2,000,000
Bond G		"	10 years	"	1.52	700,000	-	700,000	-	-	700,000
Third debenture issue of 2017											
Bond B		2017/11/16	5 years	"	1.00	2,950,000	2,950,000	-	-	-	-
Bond C		"	7 years	"	1.18	1,950,000	-	1,950,000	-	-	1,950,000
Bond D		"	10 years	"	1.40	1,000,000	-	1,000,000	-	-	1,000,000
First debenture issue of 2018											
Bond B		2018/05/09	5 years	"	0.89	3,100,000	-	3,100,000	-	-	3,100,000
Bond C		"	6 years	"	0.96	200,000	-	200,000	-	-	200,000
Bond D		"	7 years	"	1.05	3,200,000	-	3,200,000	-	-	3,200,000
Bond E		"	10 years	"	1.35	1,500,000	-	1,500,000	-	-	1,500,000
Second debenture issue of 2018											
Bond B		2018/07/27	4 years	"	0.80	200,000	200,000	-	-	-	-
Bond C		"	5 years	"	0.87	3,900,000	-	3,900,000	-	-	3,900,000
Bond D		"	6 years	"	0.92	500,000	-	500,000	-	-	500,000
Bond E		"	7 years	"	1.00	2,300,000	-	2,300,000	-	-	2,300,000
Bond F		"	10 years	"	1.30	1,400,000	-	1,400,000	-	-	1,400,000
First debenture issue of 2019											
Bond A		2019/10/22	3 years	"	0.68	100,000	100,000	-	-	-	-
Bond B		"	5 years	"	0.80	1,900,000	-	1,900,000	-	-	1,900,000
Bond C		"	6 years	"	0.86	500,000	-	500,000	-	-	500,000
Bond D		"	7 years	"	0.90	2,500,000	-	2,500,000	-	-	2,500,000
Bond E		"	10 years	"	1.10	950,000	-	950,000	-	-	950,000
Second debenture issue of 2019											
Bond A		2020/01/09	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		2020/05/14	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		2020/09/09	5 years	"	0.69	2,850,000	-	2,850,000	-	-	2,850,000
Bond B		"	7 years	"	0.79	3,700,000	-	3,700,000	-	-	3,700,000
Bond C		"	10 years	"	0.90	1,400,000	-	1,400,000	-	-	1,400,000
Bond D		"	12 years	"	1.00	300,000	-	300,000	-	-	300,000

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Issued Amount	Repaid Amount	Amount		Status of guarantee	Footnote
								Balance as at December 31, 2022	Amortisation for the period		
Third debenture issue of 2020											
Bond A	Bank SinoPac	2020/12/28	5 years	Note 1	0.53	\$ 1,800,000	\$ -	\$ -	\$ 1,800,000	None	1,800,000
Bond B	"	"	7 years	"	0.63	6,600,000	-	-	6,600,000	"	6,600,000
Bond C	"	"	10 years	"	0.68	3,400,000	-	-	3,400,000	"	3,400,000
Bond D	"	"	15 years	"	0.90	200,000	-	-	200,000	"	200,000
First debenture issue of 2021											
Bond A	"	2021/05/14	3 years	"	0.48	1,300,000	-	-	1,300,000	"	1,300,000
Bond B	"	"	5 years	"	0.54	2,100,000	-	-	2,100,000	"	2,100,000
Bond C	"	"	7 years	"	0.63	5,700,000	-	-	5,700,000	"	5,700,000
Bond D	"	"	10 years	"	0.73	2,200,000	-	-	2,200,000	"	2,200,000
Bond E	"	"	15 years	"	0.95	700,000	-	-	700,000	"	700,000
Second debenture issue of 2021											
Bond A	"	2021/09/30	5 years	"	0.51	2,550,000	-	-	2,550,000	"	2,550,000
Bond B	"	"	7 years	"	0.62	10,300,000	-	-	10,300,000	"	10,300,000
Bond C	"	"	10 years	"	0.70	2,400,000	-	-	2,400,000	"	2,400,000
Bond D	"	"	15 years	"	0.84	200,000	-	-	200,000	"	200,000
Third debenture issue of 2021											
Bond A	"	2021/12/08	3 years	"	0.55	1,000,000	-	-	1,000,000	"	1,000,000
Bond B	"	"	5 years	"	0.63	5,500,000	-	-	5,500,000	"	5,500,000
Bond C	"	"	7 years	"	0.72	4,000,000	-	-	4,000,000	"	4,000,000
Bond D	"	"	10 years	"	0.82	1,650,000	-	-	1,650,000	"	1,650,000
First debenture issue of 2022											
Bond A	"	2022/05/06	3 years	"	1.05	200,000	-	-	200,000	"	200,000
Bond B	"	"	5 years	"	1.15	3,500,000	-	-	3,500,000	"	3,500,000
Bond C	"	"	7 years	"	1.20	800,000	-	-	800,000	"	800,000
Second debenture issue of 2022											
Bond A	"	2022/08/18	3 years	"	1.60	3,200,000	-	-	3,200,000	"	3,200,000
Bond B	"	"	5 years	"	1.67	5,400,000	-	-	5,400,000	"	5,400,000
Bond C	"	"	7 years	"	1.70	1,300,000	-	-	1,300,000	"	1,300,000
Bond D	"	"	10 years	"	1.85	700,000	-	-	700,000	"	700,000
Third debenture issue of 2022											
Bond A	"	2022/10/21	3 years	"	1.65	1,200,000	-	-	1,200,000	"	1,200,000
Bond B	"	"	5 years	"	1.75	6,700,000	-	-	6,700,000	"	6,700,000
Bond C	"	"	7 years	"	1.80	300,000	-	-	300,000	"	300,000
Bond D	"	"	10 years	"	1.95	300,000	-	-	300,000	"	300,000
Issued Foreign unsecured corporate bonds in the amount of USD	-	2016/09/23	10 years	Note 2	3.00	US\$400,000 thousand	-	-	US\$400,000 thousand	"	US\$400,000 thousand
Issued Foreign unsecured corporate bonds in the amount of JPY	-	2017/09/20	5 years	"	0.52	JPY 6,000,000 thousand	JPY 6,000,000 thousand	-	-	"	-

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount			Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Balance as at December 31, 2022		
						JPY 2,500,000 thousand	\$	JPY 2,500,000 thousand		
Issued Foreign unsecured corporate bonds in the amount of JPY	-	2017/09/20	7 years	Note 2	0.70	JPY 2,500,000 thousand	\$	-	-	None
Issued Foreign unsecured corporate bonds in the amount of USD	-	2019/03/12	5 years	"	3.75	US\$700,000 thousand		-	-	"
Issued Foreign unsecured corporate bonds in the amount of USD	-	"	10 years	"	4.25	US\$300,000 thousand		-	-	"
Issued Foreign unsecured corporate bonds in the amount of USD	-	2020/10/28	5 years	"	1.63	US\$800,000 thousand		-	-	"
Issued Foreign unsecured corporate bonds in the amount of USD	-	"	10 years	"	2.50	US\$600,000 thousand		-	-	"
Issued Foreign unsecured corporate bonds in the amount of USD	-	2021/08/25	7 years	"	1.88	US\$110,000 thousand		-	-	"
First overseas convertible debenture issue of 2017	-	2017/11/06	5 years	Note 1	0.00	15,096,000 (		15,096,000)	-	-
First convertible debenture issue of 2018	-	2018/02/12	5 years	"	0.00	1,500,000		-	6,376	"
First convertible debenture issue of 2021	-	2021/08/05	5 years	"	0.00	19,584,600		-	-	"

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Major Shareholders Information

December 31, 2022

Table 13

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